



June 21, 2024

Ms. Patricia Van Gerpen
Executive Director
South Dakota Public Utilities Commission
State Capitol Building, 1st floor
500 E. Capitol Ave.
Pierre, SD 57501-5070

**RE: APPLICATION OF NORTHWESTERN ENERGY FOR AUTHORITY TO
INCREASE RATES FOR NATURAL GAS UTILITY SERVICE IN SOUTH
DAKOTA
DOCKET NO. NG24-_____**

Dear Ms. Van Gerpen:

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy (“NorthWestern”) provides this letter of transmittal and submits the enclosed information to the South Dakota Public Utilities Commission (“Commission”) for authority to increase rates for natural gas service in South Dakota (“Application”) pursuant to Chapter 20:10:13 of the South Dakota Administrative Rules.

The Application proposes to increase base natural gas revenues from South Dakota customers by \$6,043,222 an approximately 9.10% increase.¹ This increase results in a total South Dakota jurisdictional natural gas revenue requirement of \$72,421,949, which is based on a test year ending December 31, 2023 and reflects a Return on Equity of 10.70% and an overall Rate of Return of 7.75%. The proposed changes would affect the bills of approximately 49,800 natural gas customers in South Dakota. The requested effective date of the proposed changes is September 1, 2024.

The need to increase natural gas rates in South Dakota is the compound result of 13 years of investment and inflation. NorthWestern’s last filing was in 2011 with a 2010 test year.

The Application, consisting of the following volumes, has been e-filed, and four copies will be sent to the Commission, as requested:

Volume 1 Section 1 Letter of Transmittal

¹ Additional information and analyses on the rate impacts for various customer classes are included in the testimony of Jeffrey J. Decker and accompanying schedules. Increases to individual customers within a class will vary depending on particular usage patterns.



	Notice of Proposed Changes of Rates and Charges
	Attestation by the Authorized Accounting Agent
	Report of Tariff Schedule Change
Section 2	Tariff Pages
Section 3	Comparison of Revenue under Present and Proposed Rates
Section 4	Statements and Schedules

Volume 2

Witness Direct Testimony, including exhibits, from:

Brian B. Bird
Emilie T. Ng
Adrien M. McKenzie
Jeffrey B. Berzina
Aaron J. Bjorkman
John J. Spanos
Jeffrey J. Decker
Bradley S. Wenande

NorthWestern certifies that the Notice of Proposed Changes of Rates and Charges will be posted in a conspicuous place in each of NorthWestern's local district offices in the territory affected, for at least thirty (30) days prior to the date such change is to become effective. Each Notice states that the proposed rates and charges are available in that office for inspection. NorthWestern also certifies notice has been or is being provided to the public in all respects as required by ARSD §§ 20:10:13:17 through 20:10:13:19, including providing notice to all customers of this Application through information provided in the customer's monthly billing statement.

The Commission's communications with NorthWestern regarding this Application should be directed to:

Cynthia S. Fang
Vice President – Regulatory Affairs
NorthWestern Energy
208 N Montana Avenue, Suite 200
Helena, MT 59601
Office: (406) 444-8114
Email: cyndee.fang@northwestern.com



with a copy to each of the following:

Pamela A. Bonrud
Director – Government and Regulatory Affairs
NorthWestern Energy
3010 W. 69th Street
Sioux Falls, SD 57108
Office: (605) 978-2900
Email: pam.bonrud@northwestern.com

Shannon M. Heim
General Counsel and Vice President of Federal Government Affairs
NorthWestern Energy
208 N Montana Avenue, Suite 200
Helena, MT 59601
Office: (406) 443-8903
Email: shannon.heim@northwestern.com

Jeffrey Decker
Regulatory Specialist
NorthWestern Energy
600 Market Street West
Huron, SD 57350-1318
Office: (605) 353-7560
Email: jeffrey.decker@northwestern.com

The Applicant's legal name is NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy, with its principal place of business in Sioux Falls, South Dakota. NorthWestern provides retail electric service in South Dakota and Montana and retail natural gas service in South Dakota, Montana, and Nebraska.

In accordance with ARSD §§ 20:10:01:39 through 42, NorthWestern respectfully requests confidential treatment of certain information contained in this filing. In compliance with ARSD § 20:10:01:41, material containing confidential information has been marked as "Confidential" and is submitted separately.

- (1) NorthWestern requests confidential treatment of the following:
 - A. Documents that are confidential in their entirety:



1. Statement P – The documents within the confidential Statement P file are required as part of the Commission’s administrative rules pursuant to ARSD § 20:10:13:100. The documents contain information about NorthWestern’s purchased gas costs paid to third parties to reliably serve customers.

2. Four Exhibits to Witness Jeffrey Decker’s testimony:

Management Fee Calculation	Exhibit JJD-2
Contract with Deviation Revenue	Exhibit JJD-3
Rate 87 Milbank Demand Rate	Exhibit JJD-4
Released Capacity Surcharge	Exhibit JJD-5

(2) Duration of request: Forever

(3) Persons to be contacted regarding the confidentiality request: Pamela A. Bonrud and Shannon M. Heim (contact information above)

(4) Legal grounds for confidential treatment:

Confidential treatment is requested on the grounds that the material is trade secret, proprietary information as defined as confidential information by ARSD § 20:10:01:39(4) and (5).

(5) Factual grounds for confidential treatment:

The material qualifies for confidential treatment because it contains proprietary business information that NorthWestern does not disclose to the public. Disclosure of the material would result in material damage to NorthWestern’s financial and/or competitive position. The confidentiality enhances NorthWestern’s ability to negotiate terms that protect customers with regards to costs and NorthWestern’s obligation to provide reliable service.

Respectfully submitted,

NORTHWESTERN ENERGY

By: Cynthia Fang
Cynthia S. Fang
Vice President – Regulatory Affairs



CUSTOMER NOTICE OF APPLICATION TO THE SOUTH DAKOTA PUBLIC UTILITIES COMMISSION FOR REGULATORY REVIEW OF NATURAL GAS RATES

NorthWestern Energy submitted an application to the South Dakota Public Utilities Commission on June 21, 2024 for a regulatory review of our natural gas rates.

Current NorthWestern Energy South Dakota natural gas rates were set using cost information from 2010.

Since then, NorthWestern Energy has invested \$82.1 million in our South Dakota natural gas infrastructure to continue our commitment to providing reliable, sustainable energy service at the most affordable rates possible to our customers.

Investments include:

- Automated Meter Reading technology to replace manually read meters
- Maintenance of NorthWestern Energy's 1,747 miles of natural gas distribution pipeline in South Dakota serving 63 communities

NorthWestern Energy is requesting a 9.1% increase, \$6 million, in our South Dakota natural gas revenues.

For a residential customer the rate increase, if our request is approved by the South Dakota Public Utilities Commission, would mean a monthly bill increase of \$8.38 or 7.92% for a customer using 100 therms of gas in a month.

NorthWestern Energy is asking for the regulatory rate review to ensure that our customers will continue to be served by a financially sound company with access to low-cost capital to continue efficient investments that ensure reliable, safe energy service for customers.

We recognize that our rate request will impact our customers during a period when other prices are also increasing. NorthWestern Energy is committed to helping customers who may be struggling with their bills. Customers concerned about their ability to pay their energy bill can contact NorthWestern Energy for information about energy assistance programs and to arrange flexible payment options. NorthWestern Energy also helps customers with access to critical government and community assistance funding programs through the Low Income Home Energy Assistance Program (LIHEAP), the Weatherization Assistance program and the Energy Crisis Intervention Program.

There are many options available to participate in the natural gas regulatory rate review process.

You can view the actual rate case filing online at www.NorthWesternEnergy.com/SDRateReview and/or at the SDPUC Web site: <https://puc.sd.gov/>



A copy of the filing will also be available at each of our office locations, where you can request a copy to look at in-person. As a Northwestern Energy South Dakota customer you can also directly participate in the public process that is undertaken by the SDPUC.

According to state law, a customer has a right to join with 24 other customers to file a written objection to a rate increase and request that the SDPUC suspend the rate increase and hold a public hearing to determine if the rate increase should be allowed (please refer to SDCL 49-43A-12).

If you have any questions about our natural gas services or the proposed rate increase, please call our customer service number at 800-245-6977.

ATTESTATION


I, Jeffrey B. Berzina attest that I am the Controller of NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy, and serve as its Principal Accounting Officer. As Principal Accounting Officer, I have responsibility for all accounting records of NorthWestern Energy. I have reviewed all cost statements, working papers, and other supporting data submitted as part of this filing, and such cost statements, working papers and other supporting data accurately set forth the results shown in the books of NorthWestern Energy.


Jeffrey B. Berzina
Controller

Subscribed and sworn before me this 21 date of June, 2024

(Seal)




Notary Public, South Dakota

My Commission Expires: 1/14/2028

**NorthWestern Energy Public Service Corporation, d/b/a Northwestern Energy
South Dakota Natural Gas Rate Review
Report of Tariff Schedule Change
Test Year Ending December 31, 2023**

Name of Utility:	NorthWestern Energy
Utility Address:	3010 W. 69 th Street Sioux Falls, SD 57108
Description of Change:	General Rate Increase
Reason for Change:	Revenue Deficiency
Proposed Effective Date of Modified Rate:	September 1, 2024
Approximate Annual Change in Revenue	
Residential	\$ 2,826,425
Small Commercial	1,153,133
Large Commercial	198,492
Interruptible	46,870
Contract Sales	198,070
Transport	1,620,233
Rounding	<u> (1)</u>
	\$ 6,043,222
Communities Affected:	All South Dakota Natural Gas Communities served by NorthWestern Energy
Approximate Number of Customers Affected:	
Residential	42,463
Small Commercial	7,064
Large Commercial	114
Interruptible	30
Contract Sales	108
Transport	<u> 103</u>
	49,882
Present Rate:	\$66,378,727
Proposed Rate:	\$72,421,949
Approximate Annual Increase in Revenue:	\$ 6,043,222
Number of Customers whose Cost of Service will be affected:	All South Dakota Natural Gas customers
Submitted by:	Cynthia S. Fang Vice President – Regulatory Affairs NorthWestern Energy

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PRELIMINARY STATEMENT

Territory Served

The Company provides gas service at retail to the following communities and their immediate environs in eastern South Dakota.

Aberdeen	Doland	Lake Norden	Reville	
Alexandria	Estelline	Lake Preston	Scotland	
Altamont	Ethan	Madison	Sioux Falls	N
Arlington	Ferney	Marion	Spencer	
Aurora	Frankfort	Mellette	Tea	N
Big Stone City	Freeman	Menno	Tripp	
Bristol	Goodwin	Milbank	Turton	
Brookings	Groton	Mitchell	Verdon	
Bryant	Harrisburg	Monroe	Vienna	N
Canistota	Hayti	Mt. Vernon	Volga	
Castlewood	Hazel	Oldham	Warner	
Clark	Holmquist	Olivet	Webster	
Clear Lake	Howard	Parker	Willow Lake	
Conde	Huron	Parkston	Wolsey	
DeSmet	Kranzburg	Raymond	Yale	
Dimock	Labolt	Redfield		

A map showing communities served with gas service at retail follows this sheet.

Types and Classes of Service

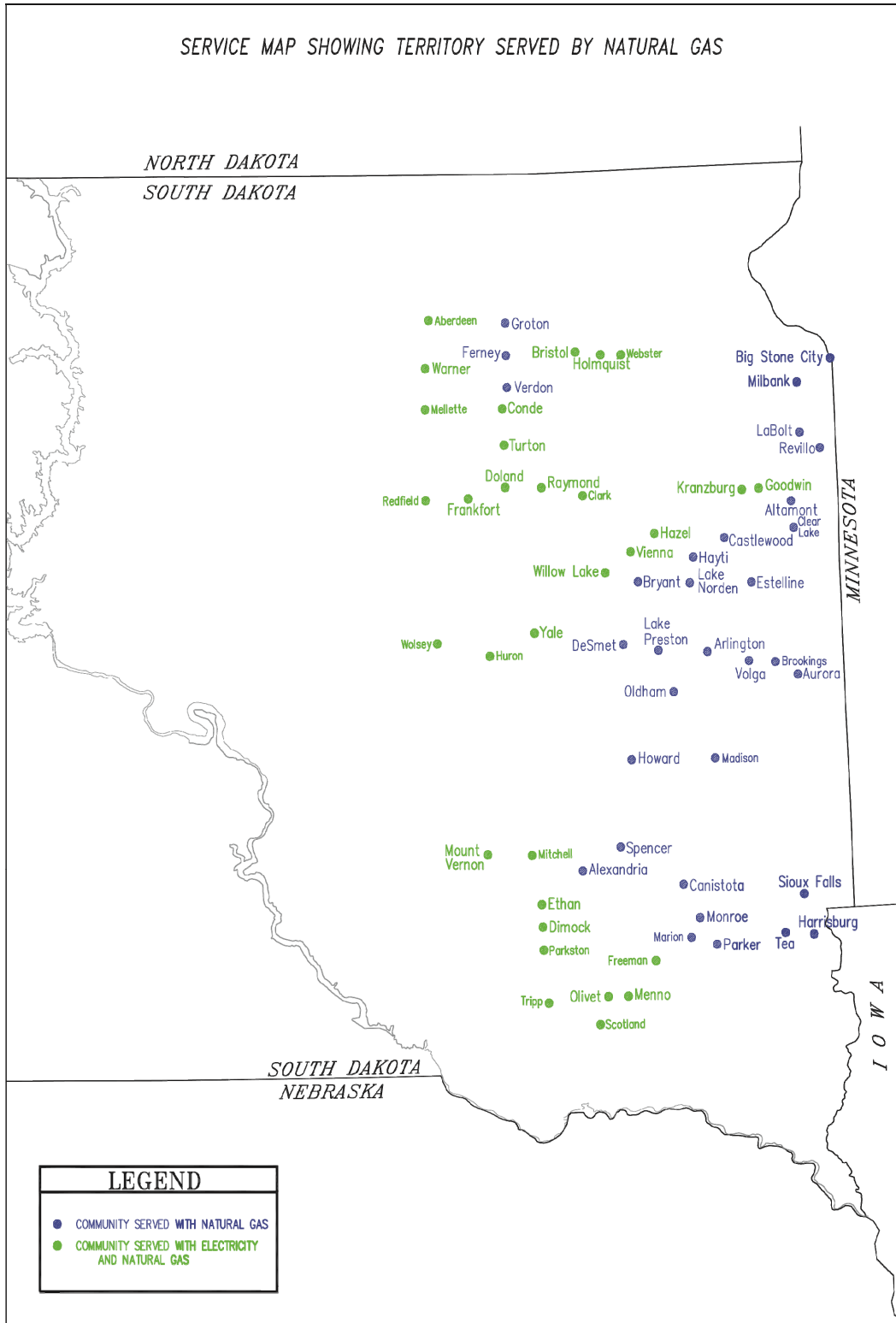
1. Residential Gas Service
2. General Gas Service
3. Commercial and Industrial Firm Sales Service
4. Commercial and Industrial Interruptible Sales Service
5. Transportation Service, including Customer Balancing and Standby Service Options

All service is furnished under the provisions of the Company's General Terms and Conditions set forth in Section No. 5 of these tariff schedules.

(continued)

SOUTH DAKOTA GAS RATE SCHEDULE
NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY
SIOUX FALLS
SOUTH DAKOTA

Section No. 2
 Sheet No. 2
8th Revised
 Canceling 7th Revised Sheet No. 2



CLASS OF SERVICE: Residential Gas Service **Rate No. 81**
RATE DESIGNATION: Firm Sales

1. Applicability

This rate is available to domestic customers whose maximum requirements for natural gas are not more than 200 therms per day. The name plate input ratings of all gas burning equipment shall be used to determine a customer's maximum requirements, based on 10 hours use per day.

2. Territory

The area served with natural gas by the Company in South Dakota.

3. Rates

Monthly Charges:

<i>Customer Charge</i> per Meter:	\$ 8.00 <u>10.00</u>	
<i>Non-Gas Commodity Charge:</i>		
First 30 therms, per therm	\$ 0.37880 <u>0.4368</u>	
Over 30 therms, per therm	\$ 0.17000 <u>0.1750</u>	

Minimum Monthly Bill: \$ ~~8.00~~10.00 |

Adjustment Clauses:

- a. Adjustment Clause shall apply. (Sheet Nos. 9, 9a, 9b)
- b. Tax Adjustment Clause shall apply. (Sheet No. 10)
- c. BTU Adjustment Clause shall apply. (Sheet Nos. 12, 12a)

4. Other Provisions

Service will be furnished under the Company's General Terms and Conditions.

CLASS OF SERVICE: General Gas Service **Rate No. 82**
RATE DESIGNATION: Firm Sales

1. Applicability

This rate is available to non-residential customers whose maximum requirements for natural gas are not more than 200 therms per day. If no historical peak day usage is available, the name plate input ratings of all gas burning equipment shall be used to determine a customer's maximum requirements.

2. Territory

The area served with natural gas by the Company in South Dakota.

3. Rates

Monthly Charges:

<i>Customer Charge</i> per Meter:	\$ 10.00 <u>12.00</u>	
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Non-Gas Commodity Charge:

First 400 therms, per therm	\$ 0.17280 <u>0.2194</u>	
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Next 1,600 therms, per therm	\$ 0.11000 <u>0.1310</u>	
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Over 2,000 therms, per therm	\$ 0.08650 <u>0.0973</u>	
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<u>Minimum Monthly Bill:</u>	\$ 10.00 <u>12.00</u>	
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Adjustment Clauses:

- a. Adjustment Clause shall apply. (Sheet Nos. 9, 9a, 9b)
- b. Tax Adjustment Clause shall apply. (Sheet No. 10)
- c. BTU Adjustment Clause shall apply. (Sheet Nos. 12, 12a)

4. Other Provisions

Service will be furnished under the Company's General Terms and Conditions.

CLASS OF SERVICE: Commercial and Industrial **Rate No. 84**
RATE DESIGNATION: Firm Sales Service

1. Applicability

This rate is available for firm gas volumes, to commercial and industrial customers whose maximum requirements for natural gas are greater than 200 therms per day, and who may also require volumes of interruptible gas in excess of firm demand volumes. If no historical peak day usage is available, the name plate input ratings of all gas burning equipment shall be used to determine a customer's maximum requirement.

2. Territory

The area served with natural gas by the Company in South Dakota.

3. Rates

Customer may choose the rate option, and level of daily demand (never less than 50 therms), which best fits the customer's needs.

Monthly Charges:

	<u>Option A</u>	<u>Option B</u>
<i>Customer Charge</i> per Meter:	\$ 100.00 <u>120.00</u>	\$300.00 <u>320.00</u>
<i>Non-Gas Commodity Charge</i> , all use, per therm:	\$0.066 <u>20.0955</u>	\$0.033 <u>50.0501</u>
<i>Demand Charge</i> per therm of daily firm demand as shown on Sheet 9a.		

Gas Demand Payment Elections

- A. Annually - in advance, with 5% discount
- B. Seasonally profiled
 - January & February 20% of annual charge per month
 - March & December 15% of annual charge per month
 - April & November 10% of annual charge per month
 - May & October 5% of annual charge per month
 - June through September 0% of annual charge per month
- C. Monthly - 12 equal billings

In the absence of an appropriate election by customer Election "C" will be automatically assigned. Unless otherwise mutually agreed upon between the Company and customer all elections must be for a minimum period of twelve consecutive months.

CLASS OF SERVICE: Commercial and Industrial
RATE DESIGNATION: Firm Sales Service

Rate No. 84

(Con't.)

Released Capacity and Balancing Services Surcharge:

For all therms taken during a month in excess of the product of the daily firm demand times the number of days in the billing period an additional \$~~0.01700~~.0327 per therm shall be assessed and added to the Gas Commodity Charge shown on Sheet No. 9a. Costs collected will be credited to expense in Adjustment Clause filings.

Minimum Monthly Bill:

The Customer Charge plus the amount for therms of firm demand (never less than 50 therms).

Adjustment Clauses:

- a. Adjustment Clause shall apply. (Sheet Nos. 9, 9.1, 9a, 9b)
- b. Tax Adjustment Clause shall apply. (Sheet No. 10)
- c. BTU Adjustment Clause shall apply. (Sheet Nos. 12, 12a)

4. Penalty Provision

If customer fails to comply with Company's request to curtail or in any way fails to limit the use of gas to the volume of Daily Demand, then all unauthorized gas in excess of Daily Demand so used shall be "Penalty Gas" and be paid by the Customer at a rate which is the greater of \$3.00 per therm or the maximum penalty charges permitted to be made by the Company's upstream service providers for takes of natural gas in excess of authorized limitations, in addition to the regular Commodity Charge for such gas. All costs collected will be credited to expense in Adjustment Clause filings.

CLASS OF SERVICE: Commercial and Industrial **Rate No. 84**
RATE DESIGNATION: Firm Sales Service

(Con't.)

~~**5. Surcharge Provision**~~

~~During curtailment of service upstream service providers may have available to the Company gas under a different and higher priced rate than the cost of gas on which this rate is based. In addition, the Company may have propane peak shaving gas available. The surcharge rate per therm for propane peak shaving will be based on beginning of month average propane inventory cost in South Dakota. Should such higher priced gas be available, the Company may offer it to customers served by this rate schedule with an appropriate surcharge to recover the Company's additional costs in lieu of curtailing service under this rate schedule. All surcharge gas charges collected will be in addition to the regular Commodity Charge for such gas. Costs collected will be credited to expense in Adjustment Clause filings.~~

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56. Procedure for Curtailment of Service

Service, other than firm service, which is rendered under this rate schedule shall be subject to curtailment by the Company in accordance with the priority guidelines set forth in the Company's General Terms and Conditions, Section No. 5, Sheet No. 5.2. The Customer shall, as directed, curtail the use of natural gas in excess of firm contracted volumes upon two (2) hours notice by the Company, unless the notification is waived by the Customer.

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67. Other Provisions

Service will be furnished under the Company's General Terms and Conditions, as set forth in Section No. 5. Daily firm demand shall be assigned by the Company based on 1) a 24 cold day read or 2) if a 24 hour cold day read is not available, the daily average of the customer's highest usage month, or 3) in the instance of a customer new to the system, the firm demand will be established based on an agreed upon connected load between the Company and the customer, and will be updated with items 1) or 2) as the information becomes available.

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CLASS OF SERVICE: Commercial and Industrial **Rate No. 85**
RATE DESIGNATION: Interruptible Sales Service

1. Applicability

Gas service under this rate schedule is available on an interruptible basis to any customer for commercial and industrial purposes, whose maximum requirements for natural gas are greater than 200 therms per day, provided that the customer’s premises are adjacent to the Company’s mains and that the capability of the Company’s system and the supply of gas available from its suppliers is in excess of the requirements of its existing customers. If no historical peak day usage is available, the name plate input ratings of all gas burning equipment shall be used to determine a customer’s maximum requirement. All Grain Dryer Customers with a connected load greater than 20 Mmbtu per hour will be required to obtain service under Rate No. 86.

2. Territory

The area served with natural gas by the Company in South Dakota.

3. Rates

Customer may choose the rate option which best fits the customer’s needs.

Monthly Charges:

	<u>Option A</u>	<u>Option B</u>	
<i>Customer Charge</i> per Meter:	\$ 100.00 <u>120.00</u>	\$300.00 <u>320.00</u>	I
<i>Non-Gas Commodity Charge</i> , all use, per therm:	\$0.066 <u>20.0955</u>	\$0.033 <u>50.0501</u>	I

Minimum Monthly Bill:

The Customer Charge.

Adjustment Clauses:

- a. Adjustment Clause shall apply. (Sheet Nos. 9, 9a, 9b)
- b. Tax Adjustment Clause shall apply. (Sheet No. 10)
- c. BTU Adjustment Clause shall apply. (Sheet Nos. 12, 12a)

4. Penalty Provision

If customer fails to comply with Company’s request to curtail the use of gas, then all unauthorized gas so used shall be “Penalty Gas” and be paid by the Customer at a rate which is the greater of \$3.00 per therm or the maximum penalty charges permitted to be made by the Company’s upstream service providers for takes of natural gas in addition to the regular Commodity Charge for such gas. All costs collected will be credited to expense in PGA true-up filings.

CLASS OF SERVICE: Commercial and Industrial **Rate No. 85**
RATE DESIGNATION: Interruptible Sales Service

(Con't.)

~~**5. Surcharge Provision**~~

~~During curtailment of service upstream service providers may have available to the Company gas under a different and higher priced rate than the cost of gas on which this rate is based. In addition, the Company may have propane peak shaving gas available. The surcharge rate per therm for propane peak shaving will be based on beginning of month average propane inventory cost in South Dakota. Should such higher priced gas be available, the Company may offer it to customers served by this rate schedule with an appropriate surcharge to recover the Company's additional costs in lieu of curtailing service under this rate schedule. All surcharge gas charges collected will be in addition to the regular Commodity Charge for such gas. Costs collected will be credited to expense in PGA true-up filings.~~

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65. Procedure for Curtailment of Service

Service rendered under this rate schedule shall be subject to curtailment by the Company in accordance with the priority guidelines set forth in the Company's General Terms and Conditions, Section No. 5, Sheet No. 5.2.

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76. Other Provisions

Service will be furnished under the Company's General Terms and Conditions, as set forth in Section No. 5.

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SOUTH DAKOTA GAS RATE SCHEDULE
NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY
SIOUX FALLS Section No. 3
SOUTH DAKOTA Sheet No. 5.1
5th Revised
Canceling 4th Revised Sheet No. 5.1

CLASS OF SERVICE: Commercial and Industrial **Rate No. 86**
RATE DESIGNATION: Contract Sales Service

1. Applicability

This rate is available for gas volumes, on a contract basis, to commercial and industrial customers, including governmental entities. If no historical peak day usage is available, the nameplate input ratings of all gas burning equipment shall be used to determine a customer's maximum requirement.

2. Availability

This service is available to commercial and industrial customers, including governmental entities, with facilities served by the Company in South Dakota, with primarily space heating requirements, or grain dryers. This service is available on a firm or interruptible basis.

3. Rates

Customer may choose the rate option, and level of daily contract demand (never less than 50 therms), which best fits the customer's needs.

Monthly Charges:

	<u>Option A</u>	<u>Option B</u>
<i>Customer Charge</i> per Meter:	<u>\$150.00</u>	<u>\$350.00370.00</u>
<i>Non-Gas Commodity Charge</i> , all use, per therm:	<u>\$0.06620.0955</u>	<u>\$0.03350.0501</u>
<i>Demand Charge</i> per therm of daily contract demand as shown on Sheet 9a, as applicable to firm service customers, never less than 50 therms.		

Released Capacity and Balancing Services Surcharge:

For all therms taken during a month in excess of the product of the daily contract demand times the number of days in the billing period an additional ~~\$0.017~~0.0327 per therm shall be assessed and added to the Gas Commodity Charge shown on Sheet No. 9a.

Such surcharges collected will be credited to expense in the Company's Adjustment Clause filings.

One-Time Charges:

Application Charge: \$50.00 with each request for service.
 Telemetry (as required by Paragraph 12 on Sheet No. 5.4): Standard cost of telemetry, installation and hardware, including appropriate tax gross-up. Standard costs shall reflect actual costs and customers will be charged on a nondiscriminatory basis.

CLASS OF SERVICE: Commercial and Industrial **Rate No. 86**
RATE DESIGNATION: Contract Sales Service

(Con't.)

Minimum Monthly Bill:
The Customer Charge plus the amount for therms of contract demand.

- Adjustment Clauses:
- a. Adjustment Clause shall apply. (Sheet Nos. 9, 9.1, 9a, 9b)
 - b. Tax Adjustment Clause shall apply. (Sheet No. 10)
 - c. BTU Adjustment Clause shall apply. (Sheet Nos. 12, 12a)

4. ~~Surcharge Provision~~

~~During curtailment of service, upstream service providers may have available to the Company gas under a different and higher priced rate than the cost of gas on which this rate is based. In addition, the Company may have propane peak shaving gas available. The surcharge rate per therm for propane peak shaving will be based on beginning of month average propane inventory cost in South Dakota. Should such higher priced gas be available, the Company may offer it to customers served by this rate schedule with an appropriate surcharge to recover the Company's additional costs in lieu of curtailing service under this rate schedule. All surcharge gas charges collected will be in addition to the regular Commodity Charge for such gas. Costs collected will be credited to expense in the Company's Adjustment Clause filings.~~

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CLASS OF SERVICE: Commercial and Industrial **Rate No. 86**
RATE DESIGNATION: Contract Sales Service
(Con't.)

54. Curtailment of Service T
Service, other than firm service, which is rendered under this rate schedule shall be subject to curtailment by the Company in accordance with the priority guidelines set forth in the Company's General Terms and Conditions, Section No. 5, Sheet No. 5.2. The Customer shall, as directed, curtail the use of natural gas in excess of firm contracted volumes upon two (2) hours notice by the Company, unless the notification is waived by the Customer. All unauthorized gas in excess of Contract Demand so used shall be "Penalty Gas" and be paid by the Customer at a rate which is the greater of \$3.00 per therm or the maximum penalty charges permitted to be made by the Company's upstream service providers for takes of natural gas in excess of authorized limitations, in addition to the regular Commodity Charge for such gas. All Penalty Gas costs collected will be credited to expense in the Company's Adjustment Clause filings.

65. Gas Contracting Period T
The gas contracting period will be November 1 – October 15 for the following November – April winter period. Grain Dryer Customers will be allowed to contract their October – December Supply. Gas contracts will be offered at least three different times, at the Company's Gas Supply Department's discretion. During such offering periods, the Company will designate the price at which gas can be obtained for the winter or grain drying period, and a customer may choose to contract for such price.

7.6 True-Up Mechanism T
Rate 86 customers will have their own over/under recovery true-up mechanism. The balances will be reviewed at the end of the winter contract period. The over/under recovered balance will be charged/paid on the July billing. Each customer's share of the balance will be based on that customer's November – April volume as compared to the total November – April volumes used by the rate 86 customer class. Customers choosing to leave the rate 86 tariff will be responsible for their pro rata share of the true-up balance at the time of their leaving rate 86 service. Grain Dryer customer's gas purchases will not contribute to the over/under true-up as they will be cashed out daily. The pricing of the cash out will be as defined in the Customer Balancing section of Rate No. 87, Paragraph 2 of section 3, sheet 6.4.

8.7 Other Provisions T
Service will be furnished under the Company's General Terms and Conditions, as set forth in Section No. 5.

CLASS OF SERVICE: Commercial and Industrial Rate No. 86
RATE DESIGNATION: Contract Sales Service

(Con't.)

- 98. **Contract:** Customer shall execute a written Service Request Form for transportation of customer-owned gas hereunder. T
- 109. **Minimum Term:** The minimum term of the Service Request Form shall be one year. Should the Company file tariff changes or be ordered by the Commission to change this transportation tariff, Company will, at Customer's request, waive the one year minimum term and six month's notice of termination requirements. T
- 110. **Filing:** Transportation will not commence until the Customer files with the Company a completed Service Request Form and all other applicable documentation. T
- 121. **Metering:** In order to utilize the services provided under this Tariff, automatic metering equipment is required for all customers with grain dryers. All costs related to telemetering and any other facilities constructed or installed to provide any Transportation Service will be charged to the Customer but will remain the property of Company. The Customer will be required to provide telephone or other interfaces agreed to by the Company and electric connections, if necessary, to the meter and provide access to the Company for maintaining and operating such equipment. T
- 1312. **Request for Service:** T
 - (a) Requests for service under this Tariff must be made by filing with the Company the information required on the form entitled "Service Request Form".
 - (b) Service under this Tariff will begin on the first of the month following a date which is thirty (30) days after the Service Request Form, and all additional information has been received by the Company.

CLASS OF SERVICE: Commercial and Industrial Rate No. 86

RATE DESIGNATION: Contract Sales Service

(Con't)

1413. Successors and Assigns: Any party which shall succeed by purchase, merger, or consolidation to the properties, substantially as an entirety, of any Customer shall be subject to the obligations of its predecessor in title under a Contract. No other assignment of a Contract or any of the rights or obligations hereunder shall be made unless there first shall have been obtained the consent thereto of the non-assigning party, which consent shall not be unreasonably withheld. Any party may assign its respective right, title, and interest in and to and under a Contract to a trustee or trustees, individual or corporate, as security for bonds or other obligations or securities without the necessity of any such assignee becoming in any respect obligated to perform the obligation of the assignor under a Contract and, if any such trustee be a corporation, without its being required to qualify to do business in any state in which performance of a Contract may occur. **T**

1514. Return to Other Service Options: Service is available under this Tariff at the Customer's option. If a Customer subsequently seeks to purchase system gas on a firm or interruptible basis, the Company shall grant such request only if, and to the extent that adequate System capacity, interstate transportation and supplies are available. The customer will be responsible for their pro rata share of the true-up balance. Customer has the option to make a one lump sum payment or pay through a surcharge over the following 12 months. **T**

1615. Reference to Sales Tariff: For all areas not addressed in this Tariff, such as Billing and Payments, the terms of the Service Rules and Regulations Section of the Company's sales tariff shall apply. **T**

CLASS OF SERVICE: Gas Transportation Tariffs **Rate No. 87**
RATE DESIGNATION: Transportation Service

1. Applicability and Character of Service

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier, or through an agency relationship with the Company, delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

2. Availability

This service is available to any Customer with facilities served by the Company in South Dakota who has Company installed telemetric equipment in place to monitor daily usage. Company shall have no obligation to provide gas supplies to customers.

3. Rates

Customer may choose the rate option which best fits the customer's needs.

Monthly Charges:

	Option A	Option B	
<i>Customer Charge</i> per Meter:	\$150.00	\$350.00 <u>\$370.00</u>	I
<i>Commodity Charge</i> , all use, per therm:	\$0.0662 <u>\$0.0955</u>	\$0.0335 <u>\$0.0501</u>	I

NBPL Milbank Line Contract demand rate, per therm \$~~1.08~~ 1.20* I
 NBPL Milbank Line Firm Transport Only Credit, per therm of Contract demand (\$0.28)

* \$1.08 per therm of contract demand rate assumes delivery at Ortonville tap (milepost 54.6). Rate for deliveries at points upstream will be adjusted as follows: Mileage at selected delivery point divided by 54.6 times \$~~1.08~~ 1.20. I

Where a NBPL Milbank Line Customer transports volumes in excess of contract demand, all such additional transport volumes, will be assessed \$0.017 per therm per day.

Fuel Retention, a Customer or Group Customer, if applicable, shall have the option to choose either an indexed based or inkind method to apply retention, as provided in the Gas Transportation General Terms and Conditions in Section No. 5 of this tariff.

One-Time Charges:

Application Charge: \$50.00 with each request for service.
 Telemetering: Standard cost of telemetry, installation and hardware, including appropriate tax gross-up. Standard costs shall reflect actual costs and customers will be charged on a nondiscriminatory basis.

Minimum Monthly Bill: The Customer Charge

CLASS OF SERVICE: Gas Transportation Tariffs **Rate No. 87**
RATE DESIGNATION: Customer Balancing

(Cont.)

- (a) Waiver of Penalties – The Company may, at its discretion, in a non-discriminatory manner, waive its daily imbalance charges in the event of extraneous circumstances, beyond the customer’s control, if the imbalance results in no detriment to other NorthWestern customers. Any imbalance charge paid by the Customer or waived by the Company shall not be construed as giving the Customer the right to continue to create an imbalance on the system.

3. Over/Under Delivery Charges for Balancing Services:

- (a) Daily - Customers are allowed Positive or Negative Imbalances equal to 10% of net receipts without imbalance charges. Customers with a Positive or Negative Imbalance, after adjustment for optional balancing service, shall be subject to an additional charge at the rate of \$0.01 per therm (\$0.10 per Dth) up to 30% of net receipts. For imbalances greater than 30% of net receipts, the imbalance charge is \$0.10 per therm (\$1.00 per Dth). ~~Daily charges on imbalances will be waived if the customer’s Daily Imbalance is in the opposite direction of the Company’s Daily net system pipeline imbalance, as determined by Gas Control personnel.~~ Daily Net Pipeline System imbalance will be defined as daily variance between daily target and actual results. These charges apply except for Critical or OFO days.
- (b) Short Critical Day - Customers with a Negative Imbalance will be charged \$0.50 per therm (\$5.00 per Dth) for the first 5% Negative Imbalance and will be assessed the greater of \$3.00 per therm (\$30.00 per Dth) or three (3) times the Chicago City-gates “Next Day Ahead Index Gas Price” for any Negative Imbalance in excess of 5% of net receipts.

Customers with a Positive Imbalance on any Short Critical Day will not incur the daily \$0.10 per therm (\$1.00 per Dth) over delivery charge.

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4. Other Provisions

Service will be furnished under the Company's General Terms and Conditions, as set forth in Section No. 5 and also the terms of rate 87 with the exception of those defined above. All contracts signed by Customer and Company will be filed as an informational filing with the SDPUC.

Service rates negotiated under this tariff will include recovery of all costs to serve the customer including common and general plant recovery, operation and maintenance costs, administrative and general costs, all taxes and a management fee as defined by FERC. Under no circumstances will the revenue from the customer be less than the incremental cost of service including a reasonable return.

Construction Surcharge – All customers requiring utility construction will be required to pay a surcharge sufficient to recover all related construction and capital costs, including related overhead, allowed return, and applicable federal and state taxes, divided by the contract term divided by projected volumes. In addition, take or pay volumes and project security may be required for the term of the agreement.

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(Continued)

For services to mobile homes in mobile home parks, the Company will extend service without charge for services up to 50 feet of horizontal piping in the mobile home lot. For services over 50 feet, or where the load does not consist of a natural gas furnace and a natural gas water heater, a non-refundable contribution may be required as described on [Sheet 1a](#), for residential customers.

Commercial and Industrial Customers: The Company may install natural gas service or main without charge where the Company deems the anticipated revenue from the customer is sufficient to justify the service or main extension. The Company will apply the general principle that the rendering of natural gas service to the applicant shall be economically feasible so that the cost of extending such service will not have an undue burden on other customers. In determining whether the expenditure of natural gas service or main is economically feasible, the Company shall take into consideration the total cost of serving the Customer and the expected revenue from the Customer as described in the Economic Feasibility section below. If the Company determines that the extension of service or main to the Customer is not economically feasible, the Company may require an Advance for Construction or a Contribution in Aid of Construction from the customer or customers to aid expansion. In instances where the project is not paid in advance, the Company may require [take or pay volumes and](#) a Letter of Credit or other Guarantee to secure the cost of the project. Projects that term longer than one year will carry interest at the rate of the allowed rate of return in the Company’s most recent gas cost of service determination. [A construction cost recovery surcharge will be added to the customer’s bill for the duration of the recovery period.](#)

Economic Feasibility: For determining contributions on facility extensions, annual revenue will be determined by multiplying the projected volumes by the projected tariff delivery rate. The annual revenue will be reduced by the annual projected Operating, Maintenance, [and](#) Property Tax Expenses. The resulting net margin will be divided by the current allowed rate of return, grossed up for taxes to determine the level of investment the load will support. Any project costs over and above the determined level of investment will be collected from the customer.

(Continued)

GENERAL TERMS AND CONDITIONS

TERMS OF PAYMENT

Bills are due and payable upon receipt and will be delinquent if not paid by the 20th day after billing. A late payment charge of 1% of the unpaid balance plus a collection fee of \$2.00 will be assessed against any delinquent account having an unpaid balance of \$5.00 or more at the time of processing of the next monthly bill. Where a customer has been disconnected for non-payment of a bill, a reconnection charge will be assessed in accordance with the Company's concurrent connection policy. There will be a charge of ~~\$15.00~~\$30.00 for any check or draft submitted to the Company for payment which is dishonored or returned by the financial institution on which it is drawn.

DISCONTINUANCE OF SERVICE

In addition to the provisions of ARSD 20:10:20, the company has the right to discontinue service to a customer in the event that an unsafe service condition exists on the Customer's premises, which is likely to cause injury to person or property. The Company will notify the Customer prior to such disconnection, if practical under the circumstances.

RESALE PROHIBITED

All gas purchased under any rate schedule shall not be resold by the purchaser thereof in any manner with the exception of sales of natural gas for motorized transportation at commercial Compressed Natural Gas refueling stations.

PEAK SHAVING GAS SUPPLIES

The Company may supply gas from any stand-by equipment provided that the gas so supplied shall be reasonably equivalent to the natural gas normally supplied hereunder.

AGENTS CANNOT MODIFY AGREEMENT

No agent has power to amend, modify, alter or waive any of these Terms and Conditions, or to bind the Company by making any promise or representation not contained herein. However, the Company will continue its policy of attempting to accommodate customers and customer problems wherever possible.

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PRELIMINARY STATEMENT

Territory Served

The Company provides gas service at retail to the following communities and their immediate environs in eastern South Dakota.

Aberdeen	Doland	Lake Norden	Reville	
Alexandria	Estelline	Lake Preston	Scotland	
Altamont	Ethan	Madison	Sioux Falls	N
Arlington	Ferney	Marion	Spencer	
Aurora	Frankfort	Mellette	Tea	N
Big Stone City	Freeman	Menno	Tripp	
Bristol	Goodwin	Milbank	Turton	
Brookings	Groton	Mitchell	Verdon	
Bryant	Harrisburg	Monroe	Vienna	N
Canistota	Hayti	Mt. Vernon	Volga	
Castlewood	Hazel	Oldham	Warner	
Clark	Holmquist	Olivet	Webster	
Clear Lake	Howard	Parker	Willow Lake	
Conde	Huron	Parkston	Wolsey	
DeSmet	Kranzburg	Raymond	Yale	
Dimock	Labolt	Redfield		

A map showing communities served with gas service at retail follows this sheet.

Types and Classes of Service

1. Residential Gas Service
2. General Gas Service
3. Commercial and Industrial Firm Sales Service
4. Commercial and Industrial Interruptible Sales Service
5. Transportation Service, including Customer Balancing and Standby Service Options

All service is furnished under the provisions of the Company's General Terms and Conditions set forth in Section No. 5 of these tariff schedules.

(continued)

SOUTH DAKOTA GAS RATE SCHEDULE
NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY
SIOUX FALLS

Section No. 2

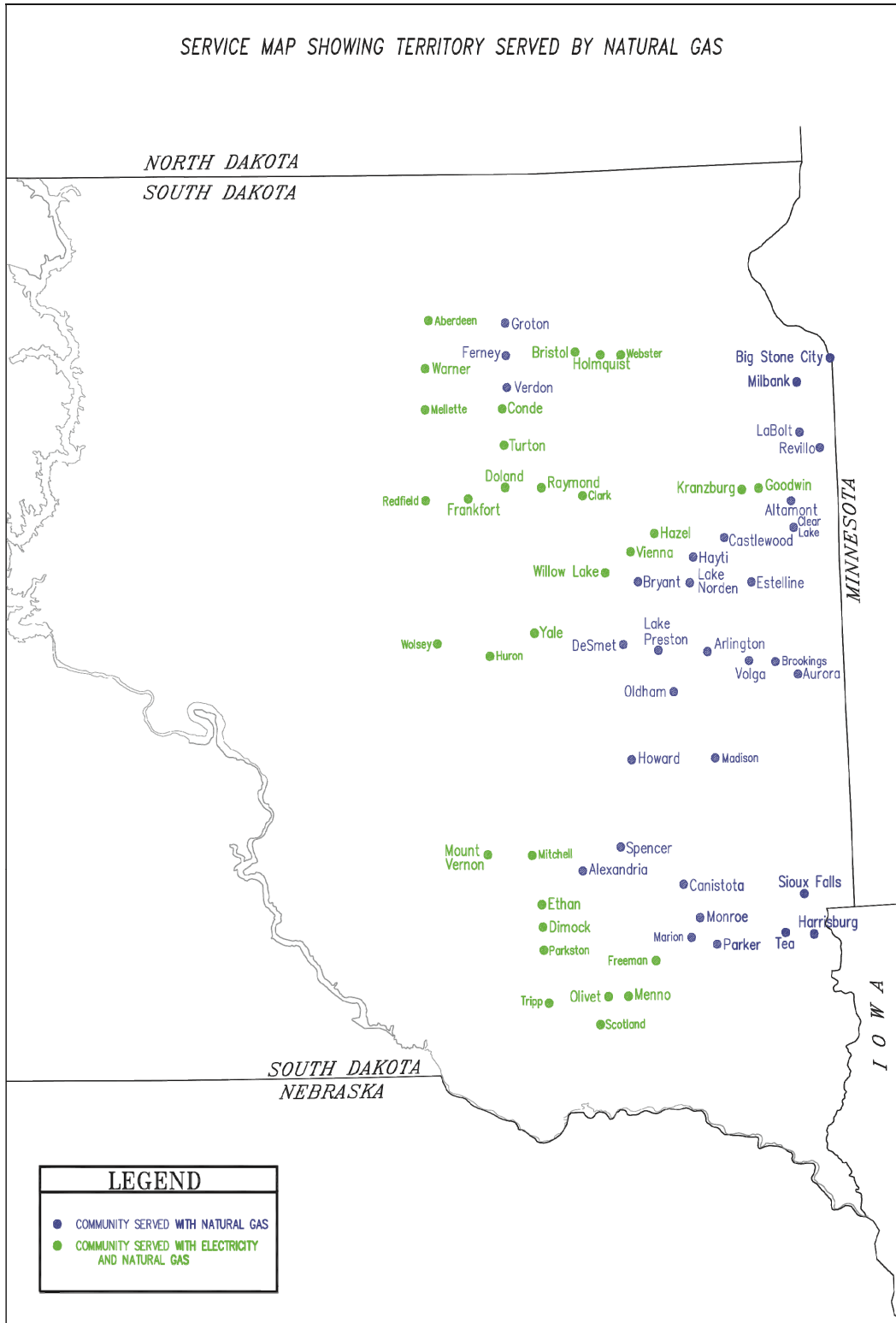
Sheet No. 2

SOUTH DAKOTA

8th Revised

Canceling 7th Revised

Sheet No. 2



CLASS OF SERVICE: Residential Gas Service **Rate No. 81**
RATE DESIGNATION: Firm Sales

1. Applicability

This rate is available to domestic customers whose maximum requirements for natural gas are not more than 200 therms per day. The name plate input ratings of all gas burning equipment shall be used to determine a customer's maximum requirements, based on 10 hours use per day.

2. Territory

The area served with natural gas by the Company in South Dakota.

3. Rates

Monthly Charges:

<i>Customer Charge</i> per Meter:	\$ 10.00	
<i>Non-Gas Commodity Charge:</i>		
First 30 therms, per therm	\$ 0.4368	
Over 30 therms, per therm	\$ 0.1750	

Minimum Monthly Bill: \$ 10.00 |

Adjustment Clauses:

- a. Adjustment Clause shall apply. (Sheet Nos. 9, 9a, 9b)
- b. Tax Adjustment Clause shall apply. (Sheet No. 10)
- c. BTU Adjustment Clause shall apply. (Sheet Nos. 12, 12a)

4. Other Provisions

Service will be furnished under the Company's General Terms and Conditions.

CLASS OF SERVICE: General Gas Service **Rate No. 82**
RATE DESIGNATION: Firm Sales

1. Applicability

This rate is available to non-residential customers whose maximum requirements for natural gas are not more than 200 therms per day. If no historical peak day usage is available, the name plate input ratings of all gas burning equipment shall be used to determine a customer's maximum requirements.

2. Territory

The area served with natural gas by the Company in South Dakota.

3. Rates

Monthly Charges:

<i>Customer Charge</i> per Meter:	\$ 12.00	
<i>Non-Gas Commodity Charge:</i>		
First 400 therms, per therm	\$ 0.2194	
Next 1,600 therms, per therm	\$ 0.1310	
Over 2,000 therms, per therm	\$ 0.0973	

Minimum Monthly Bill: \$ 12.00 |

Adjustment Clauses:

- a. Adjustment Clause shall apply. (Sheet Nos. 9, 9a, 9b)
- b. Tax Adjustment Clause shall apply. (Sheet No. 10)
- c. BTU Adjustment Clause shall apply. (Sheet Nos. 12, 12a)

4. Other Provisions

Service will be furnished under the Company's General Terms and Conditions.

CLASS OF SERVICE: Commercial and Industrial **Rate No. 84**
RATE DESIGNATION: Firm Sales Service

- 1. Applicability**
This rate is available for firm gas volumes, to commercial and industrial customers whose maximum requirements for natural gas are greater than 200 therms per day, and who may also require volumes of interruptible gas in excess of firm demand volumes. If no historical peak day usage is available, the name plate input ratings of all gas burning equipment shall be used to determine a customer’s maximum requirement.

- 2. Territory**
The area served with natural gas by the Company in South Dakota.

- 3. Rates**
Customer may choose the rate option, and level of daily demand (never less than 50 therms), which best fits the customer’s needs.

<u>Monthly Charges:</u>	<u>Option A</u>	<u>Option B</u>
<i>Customer Charge</i> per Meter:	<u>\$120.00</u>	<u>\$320.00</u>
<i>Non-Gas Commodity Charge</i> , all use, per therm:	<u>\$0.0955</u>	<u>\$0.0501</u>
<i>Demand Charge</i> per therm of daily firm demand as shown on Sheet 9a.		

Gas Demand Payment Elections

- | | | |
|----|---|--------------------------------|
| A. | Annually - in advance, with 5% discount | |
| B. | Seasonally profiled | |
| | January & February | 20% of annual charge per month |
| | March & December | 15% of annual charge per month |
| | April & November | 10% of annual charge per month |
| | May & October | 5% of annual charge per month |
| | June through September | 0% of annual charge per month |
| C. | Monthly - 12 equal billings | |

In the absence of an appropriate election by customer Election “C” will be automatically assigned. Unless otherwise mutually agreed upon between the Company and customer all elections must be for a minimum period of twelve consecutive months.

CLASS OF SERVICE: Commercial and Industrial
RATE DESIGNATION: Firm Sales Service

Rate No. 84

(Con't.)

Released Capacity and Balancing Services Surcharge:

For all therms taken during a month in excess of the product of the daily firm demand times the number of days in the billing period an additional \$0.0327 per therm shall be assessed and added to the Gas Commodity Charge shown on Sheet No. 9a. Costs collected will be credited to expense in Adjustment Clause filings.

Minimum Monthly Bill:

The Customer Charge plus the amount for therms of firm demand (never less than 50 therms).

Adjustment Clauses:

- a. Adjustment Clause shall apply. (Sheet Nos. 9, 9.1, 9a, 9b)
- b. Tax Adjustment Clause shall apply. (Sheet No. 10)
- c. BTU Adjustment Clause shall apply. (Sheet Nos. 12, 12a)

4. Penalty Provision

If customer fails to comply with Company's request to curtail or in any way fails to limit the use of gas to the volume of Daily Demand, then all unauthorized gas in excess of Daily Demand so used shall be "Penalty Gas" and be paid by the Customer at a rate which is the greater of \$3.00 per therm or the maximum penalty charges permitted to be made by the Company's upstream service providers for takes of natural gas in excess of authorized limitations, in addition to the regular Commodity Charge for such gas. All costs collected will be credited to expense in Adjustment Clause filings.

CLASS OF SERVICE: Commercial and Industrial **Rate No. 84**
RATE DESIGNATION: Firm Sales Service

(Con't.)

5. Procedure for Curtailment of Service

Service, other than firm service, which is rendered under this rate schedule shall be subject to curtailment by the Company in accordance with the priority guidelines set forth in the Company's General Terms and Conditions, Section No. 5, Sheet No. 5.2. The Customer shall, as directed, curtail the use of natural gas in excess of firm contracted volumes upon two (2) hours notice by the Company, unless the notification is waived by the Customer.

6. Other Provisions

Service will be furnished under the Company's General Terms and Conditions, as set forth in Section No. 5. Daily firm demand shall be assigned by the Company based on 1) a 24 cold day read or 2) if a 24 hour cold day read is not available, the daily average of the customer's highest usage month, or 3) in the instance of a customer new to the system, the firm demand will be established based on an agreed upon connected load between the Company and the customer, and will be updated with items 1) or 2) as the information becomes available.

CLASS OF SERVICE: Commercial and Industrial **Rate No. 85**
RATE DESIGNATION: Interruptible Sales Service

1. Applicability

Gas service under this rate schedule is available on an interruptible basis to any customer for commercial and industrial purposes, whose maximum requirements for natural gas are greater than 200 therms per day, provided that the customer’s premises are adjacent to the Company’s mains and that the capability of the Company’s system and the supply of gas available from its suppliers is in excess of the requirements of its existing customers. If no historical peak day usage is available, the name plate input ratings of all gas burning equipment shall be used to determine a customer’s maximum requirement. All Grain Dryer Customers with a connected load greater than 20 Mmbtu per hour will be required to obtain service under Rate No. 86.

2. Territory

The area served with natural gas by the Company in South Dakota.

3. Rates

Customer may choose the rate option which best fits the customer’s needs.

Monthly Charges:

	<u>Option A</u>	<u>Option B</u>	I
<i>Customer Charge</i> per Meter:	\$120.00	\$320.00	I
<i>Non-Gas Commodity Charge</i> , all use, per therm:	\$0.0955	\$0.0501	I

Minimum Monthly Bill:

The Customer Charge.

Adjustment Clauses:

- a. Adjustment Clause shall apply. (Sheet Nos. 9, 9a, 9b)
- b. Tax Adjustment Clause shall apply. (Sheet No. 10)
- c. BTU Adjustment Clause shall apply. (Sheet Nos. 12, 12a)

4. Penalty Provision

If customer fails to comply with Company’s request to curtail the use of gas, then all unauthorized gas so used shall be “Penalty Gas” and be paid by the Customer at a rate which is the greater of \$3.00 per therm or the maximum penalty charges permitted to be made by the Company’s upstream service providers for takes of natural gas in addition to the regular Commodity Charge for such gas. All costs collected will be credited to expense in PGA true-up filings.

CLASS OF SERVICE: Commercial and Industrial **Rate No. 85**
RATE DESIGNATION: Interruptible Sales Service

(Con't.)

- 5. Procedure for Curtailment of Service**
Service rendered under this rate schedule shall be subject to curtailment by the Company in accordance with the priority guidelines set forth in the Company's General Terms and Conditions, Section No. 5, Sheet No. 5.2.

- 6. Other Provisions**
Service will be furnished under the Company's General Terms and Conditions, as set forth in Section No. 5.

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SOUTH DAKOTA GAS RATE SCHEDULE
NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY
SIOUX FALLS Section No. 3
SOUTH DAKOTA Sheet No. 5.1
5th Revised
Canceling 4th Revised Sheet No. 5.1

CLASS OF SERVICE: Commercial and Industrial **Rate No. 86**
RATE DESIGNATION: Contract Sales Service

1. Applicability

This rate is available for gas volumes, on a contract basis, to commercial and industrial customers, including governmental entities. If no historical peak day usage is available, the nameplate input ratings of all gas burning equipment shall be used to determine a customer's maximum requirement.

2. Availability

This service is available to commercial and industrial customers, including governmental entities, with facilities served by the Company in South Dakota, with primarily space heating requirements, or grain dryers. This service is available on a firm or interruptible basis.

3. Rates

Customer may choose the rate option, and level of daily contract demand (never less than 50 therms), which best fits the customer's needs.

Monthly Charges:

	<u>Option A</u>	<u>Option B</u>
<i>Customer Charge</i> per Meter:	<u>\$150.00</u>	<u>\$370.00</u>
<i>Non-Gas Commodity Charge</i> , all use, per therm:	<u>\$0.0955</u>	<u>\$0.0501</u>
<i>Demand Charge</i> per therm of daily contract demand as shown on Sheet 9a, as applicable to firm service customers, never less than 50 therms.		

Released Capacity and Balancing Services Surcharge:

For all therms taken during a month in excess of the product of the daily contract demand times the number of days in the billing period an additional \$0.0327 per therm shall be assessed and added to the Gas Commodity Charge shown on Sheet No. 9a.

Such surcharges collected will be credited to expense in the Company's Adjustment Clause filings.

One-Time Charges:

Application Charge: \$50.00 with each request for service.
 Telemetry (as required by Paragraph 12 on Sheet No. 5.4): Standard cost of telemetry, installation and hardware, including appropriate tax gross-up. Standard costs shall reflect actual costs and customers will be charged on a nondiscriminatory basis.

SOUTH DAKOTA GAS RATE SCHEDULE
NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY
SIOUX FALLS **Section No. 3**
SOUTH DAKOTA 5th Revised **Sheet No. 5.2**
~~Canceling~~ 4th Revised **Sheet No. 5.2**

CLASS OF SERVICE: Commercial and Industrial **Rate No. 86**
RATE DESIGNATION: Contract Sales Service

(Con't.)

Minimum Monthly Bill:

The Customer Charge plus the amount for therms of contract demand.

Adjustment Clauses:

- a. Adjustment Clause shall apply. (Sheet Nos. 9, 9.1, 9a, 9b)
- b. Tax Adjustment Clause shall apply. (Sheet No. 10)
- c. BTU Adjustment Clause shall apply. (Sheet Nos. 12, 12a)

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CLASS OF SERVICE: Commercial and Industrial **Rate No. 86**

RATE DESIGNATION: Contract Sales Service
(Con't.)

4. Curtailment of Service

Service, other than firm service, which is rendered under this rate schedule shall be subject to curtailment by the Company in accordance with the priority guidelines set forth in the Company's General Terms and Conditions, Section No. 5, Sheet No. 5.2. The Customer shall, as directed, curtail the use of natural gas in excess of firm contracted volumes upon two (2) hours notice by the Company, unless the notification is waived by the Customer. All unauthorized gas in excess of Contract Demand so used shall be "Penalty Gas" and be paid by the Customer at a rate which is the greater of \$3.00 per therm or the maximum penalty charges permitted to be made by the Company's upstream service providers for takes of natural gas in excess of authorized limitations, in addition to the regular Commodity Charge for such gas. All Penalty Gas costs collected will be credited to expense in the Company's Adjustment Clause filings.

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5. Gas Contracting Period

The gas contracting period will be November 1 – October 15 for the following November – April winter period. Grain Dryer Customers will be allowed to contract their October – December Supply. Gas contracts will be offered at least three different times, at the Company's Gas Supply Department's discretion. During such offering periods, the Company will designate the price at which gas can be obtained for the winter or grain drying period, and a customer may choose to contract for such price.

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6 True-Up Mechanism

Rate 86 customers will have their own over/under recovery true-up mechanism. The balances will be reviewed at the end of the winter contract period. The over/under recovered balance will be charged/paid on the July billing. Each customer's share of the balance will be based on that customer's November – April volume as compared to the total November – April volumes used by the rate 86 customer class. Customers choosing to leave the rate 86 tariff will be responsible for their pro rata share of the true-up balance at the time of their leaving rate 86 service. Grain Dryer customer's gas purchases will not contribute to the over/under true-up as they will be cashed out daily. The pricing of the cash out will be as defined in the Customer Balancing section of Rate No. 87, Paragraph 2 of section 3, sheet 6.4.

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7 Other Provisions

Service will be furnished under the Company's General Terms and Conditions, as set forth in Section No. 5.

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CLASS OF SERVICE: Commercial and Industrial Rate No. 86
RATE DESIGNATION: Contract Sales Service

(Con't.)

- | | | |
|------------|---|----------|
| 8. | Contract: Customer shall execute a written Service Request Form for transportation of customer-owned gas hereunder. | T |
| 9. | Minimum Term: The minimum term of the Service Request Form shall be one year. Should the Company file tariff changes or be ordered by the Commission to change this transportation tariff, Company will, at Customer's request, waive the one year minimum term and six month's notice of termination requirements. | T |
| 10. | Filing: Transportation will not commence until the Customer files with the Company a completed Service Request Form and all other applicable documentation. | T |
| 11. | Metering: In order to utilize the services provided under this Tariff, automatic metering equipment is required for all customers with grain dryers. All costs related to telemetering and any other facilities constructed or installed to provide any Transportation Service will be charged to the Customer but will remain the property of Company. The Customer will be required to provide telephone or other interfaces agreed to by the Company and electric connections, if necessary, to the meter and provide access to the Company for maintaining and operating such equipment. | T |
| 12. | Request for Service: | T |
| | (a) Requests for service under this Tariff must be made by filing with the Company the information required on the form entitled "Service Request Form". | |
| | (b) Service under this Tariff will begin on the first of the month following a date which is thirty (30) days after the Service Request Form, and all additional information has been received by the Company. | |

CLASS OF SERVICE: Commercial and Industrial Rate No. 86

RATE DESIGNATION: Contract Sales Service

(Con't)

- 13. Successors and Assigns:** Any party which shall succeed by purchase, merger, or consolidation to the properties, substantially as an entirety, of any Customer shall be subject to the obligations of its predecessor in title under a Contract. No other assignment of a Contract or any of the rights or obligations hereunder shall be made unless there first shall have been obtained the consent thereto of the non-assigning party, which consent shall not be unreasonably withheld. Any party may assign its respective right, title, and interest in and to and under a Contract to a trustee or trustees, individual or corporate, as security for bonds or other obligations or securities without the necessity of any such assignee becoming in any respect obligated to perform the obligation of the assignor under a Contract and, if any such trustee be a corporation, without its being required to qualify to do business in any state in which performance of a Contract may occur.

T

- 14. Return to Other Service Options:** Service is available under this Tariff at the Customer's option. If a Customer subsequently seeks to purchase system gas on a firm or interruptible basis, the Company shall grant such request only if, and to the extent that adequate System capacity, interstate transportation and supplies are available. The customer will be responsible for their pro rata share of the true-up balance. Customer has the option to make a one lump sum payment or pay through a surcharge over the following 12 months.

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- 15. Reference to Sales Tariff:** For all areas not addressed in this Tariff, such as Billing and Payments, the terms of the Service Rules and Regulations Section of the Company's sales tariff shall apply.

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CLASS OF SERVICE: Gas Transportation Tariffs **Rate No. 87**

RATE DESIGNATION: Transportation Service

1. Applicability and Character of Service

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier, or through an agency relationship with the Company, delivered to Company’s system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer’s premises, when the Company and Customer have executed a Service Request Form.

2. Availability

This service is available to any Customer with facilities served by the Company in South Dakota who has Company installed telemetric equipment in place to monitor daily usage. Company shall have no obligation to provide gas supplies to customers.

3. Rates

Customer may choose the rate option which best fits the customer’s needs.

Monthly Charges:

	Option A	Option B
<i>Customer Charge</i> per Meter:	<u>\$150.00</u>	<u>\$370.00</u>
<i>Commodity Charge</i> , all use, per therm:	<u>\$0.0955</u>	<u>\$0.0501</u>

NBPL Milbank Line Contract demand rate, per therm \$1.20*
 NBPL Milbank Line Firm Transport Only Credit, per therm of Contract demand (\$0.28)

* \$1.08 per therm of contract demand rate assumes delivery at Ortonville tap (milepost 54.6). Rate for deliveries at points upstream will be adjusted as follows: Mileage at selected delivery point divided by 54.6 times \$1.20.

Where a NBPL Milbank Line Customer transports volumes in excess of contract demand, all such additional transport volumes, will be assessed \$0.017 per therm per day.

Fuel Retention, a Customer or Group Customer, if applicable, shall have the option to choose either an indexed based or inkind method to apply retention, as provided in the Gas Transportation General Terms and Conditions in Section No. 5 of this tariff.

One-Time Charges:

Application Charge: \$50.00 with each request for service.

Telemetering: Standard cost of telemetry, installation and hardware, including appropriate tax gross-up. Standard costs shall reflect actual costs and customers will be charged on a nondiscriminatory basis.

Minimum Monthly Bill: The Customer Charge

CLASS OF SERVICE: Gas Transportation Tariffs **Rate No. 87**
RATE DESIGNATION: Customer Balancing

(Cont.)

- (a) Waiver of Penalties – The Company may, at its discretion, in a non-discriminatory manner, waive its daily imbalance charges in the event of extraneous circumstances, beyond the customer’s control, if the imbalance results in no detriment to other NorthWestern customers. Any imbalance charge paid by the Customer or waived by the Company shall not be construed as giving the Customer the right to continue to create an imbalance on the system.

3. Over/Under Delivery Charges for Balancing Services:

- (a) Daily - Customers are allowed Positive or Negative Imbalances equal to 10% of net receipts without imbalance charges. Customers with a Positive or Negative Imbalance, after adjustment for optional balancing service, shall be subject to an additional charge at the rate of \$0.01 per therm (\$0.10 per Dth) up to 30% of net receipts. For imbalances greater than 30% of net receipts, the imbalance charge is \$0.10 per therm (\$1.00 per Dth). Daily Net Pipeline System imbalance will be defined as daily variance between daily target and actual results. These charges apply except for Critical or OFO days.
- (b) Short Critical Day - Customers with a Negative Imbalance will be charged \$0.50 per therm (\$5.00 per Dth) for the first 5% Negative Imbalance and will be assessed the greater of \$3.00 per therm (\$30.00 per Dth) or three (3) times the Chicago City-gates “Next Day Ahead Index Gas Price” for any Negative Imbalance in excess of 5% of net receipts.

Customers with a Positive Imbalance on any Short Critical Day will not incur the daily \$0.10 per therm (\$1.00 per Dth) over delivery charge.

4. Other Provisions

Service will be furnished under the Company’s General Terms and Conditions, as set forth in Section No. 5 and also the terms of rate 87 with the exception of those defined above. All contracts signed by Customer and Company will be filed as an informational filing with the SDPUC.

Service rates negotiated under this tariff will include recovery of all costs to serve the customer including common and general plant recovery, operation and maintenance costs, administrative and general costs, all taxes and a management fee as defined by FERC. Under no circumstances will the revenue from the customer be less than the incremental cost of service including a reasonable return.

Construction Surcharge – All customers requiring utility construction will be required to pay a surcharge sufficient to recover all related construction and capital costs, including related overhead, allowed return, and applicable federal and state taxes, divided by the contract term divided by projected volumes. In addition, take or pay volumes and project security may be required for the term of the agreement.

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(Continued)

For services to mobile homes in mobile home parks, the Company will extend service without charge for services up to 50 feet of horizontal piping in the mobile home lot. For services over 50 feet, or where the load does not consist of a natural gas furnace and a natural gas water heater, a non-refundable contribution may be required as described on Sheet 1a, for residential customers.

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Commercial and Industrial Customers: The Company may install natural gas service or main without charge where the Company deems the anticipated revenue from the customer is sufficient to justify the service or main extension. The Company will apply the general principle that the rendering of natural gas service to the applicant shall be economically feasible so that the cost of extending such service will not have an undue burden on other customers. In determining whether the expenditure of natural gas service or main is economically feasible, the Company shall take into consideration the total cost of serving the Customer and the expected revenue from the Customer as described in the Economic Feasibility section below. If the Company determines that the extension of service or main to the Customer is not economically feasible, the Company may require an Advance for Construction or a Contribution in Aid of Construction from the customer or customers to aid expansion. In instances where the project is not paid in advance, the Company may require take or pay volumes and a Letter of Credit or other Guarantee to secure the cost of the project. Projects that term longer than one year will carry interest at the rate of the allowed rate of return in the Company’s most recent gas cost of service determination. A construction cost recovery surcharge will be added to the customer’s bill for the duration of the recovery period.

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Economic Feasibility: For determining contributions on facility extensions, annual revenue will be determined by multiplying the projected volumes by the projected tariff delivery rate. The annual revenue will be reduced by the annual projected Operating, Maintenance, and Property Tax Expenses. The resulting net margin will be divided by the current allowed rate of return, grossed up for taxes to determine the level of investment the load will support. Any project costs over and above the determined level of investment will be collected from the customer.

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(Continued)

GENERAL TERMS AND CONDITIONS

TERMS OF PAYMENT

Bills are due and payable upon receipt and will be delinquent if not paid by the 20th day after billing. A late payment charge of 1% of the unpaid balance plus a collection fee of \$2.00 will be assessed against any delinquent account having an unpaid balance of \$5.00 or more at the time of processing of the next monthly bill. Where a customer has been disconnected for non-payment of a bill, a reconnection charge will be assessed in accordance with the Company's concurrent connection policy. There will be a charge of \$30.00 for any check or draft submitted to the Company for payment which is dishonored or returned by the financial institution on which it is drawn. I

DISCONTINUANCE OF SERVICE

In addition to the provisions of ARSD 20:10:20, the company has the right to discontinue service to a customer in the event that an unsafe service condition exists on the Customer's premises, which is likely to cause injury to person or property. The Company will notify the Customer prior to such disconnection, if practical under the circumstances.

RESALE PROHIBITED

All gas purchased under any rate schedule shall not be resold by the purchaser thereof in any manner with the exception of sales of natural gas for motorized transportation at commercial Compressed Natural Gas refueling stations.

PEAK SHAVING GAS SUPPLIES

The Company may supply gas from any stand-by equipment provided that the gas so supplied shall be reasonably equivalent to the natural gas normally supplied hereunder.

AGENTS CANNOT MODIFY AGREEMENT

No agent has power to amend, modify, alter or waive any of these Terms and Conditions, or to bind the Company by making any promise or representation not contained herein. However, the Company will continue its policy of attempting to accommodate customers and customer problems wherever possible.

Description	Rate	Average Customers	Therm Sales	Test Year Revenue	Proposed Revenue	Revenue Increase	% of Increase
Total Billed Revenue							
Residential	81	42,053	31,830,490	\$35,544,227	\$38,370,652	\$2,826,425	7.95%
Small Commercial	82	6,979	19,247,390	\$18,337,213	\$19,490,346	\$1,153,133	6.29%
Large Firm	84	113	4,838,462	\$3,362,236	\$3,560,728	\$198,492	5.90%
Interruptible	85	33	1,289,300	\$477,519	\$524,389	\$46,870	9.82%
Sales Service	86	107	6,344,966	\$3,268,197	\$3,466,267	\$198,070	6.06%
Transportation	87	102	310,653,367	\$5,207,226	\$6,827,459	\$1,620,233	31.12%
Total		49,388	374,203,975	\$66,196,618	\$72,239,841	\$6,043,223	9.13%
Summary							
Residential		42,053	31,830,490	\$35,544,227	\$38,370,652	\$2,826,425	7.95%
Small Commercial		6,979	19,247,390	\$18,337,213	\$19,490,346	\$1,153,133	6.29%
Large Commercial		355	323,126,095	\$12,315,178	\$14,378,843	\$2,063,665	16.76%
Total		49,388	374,203,975	\$66,196,618	\$72,239,841	\$6,043,223	9.13%
Non-gas Revenue							
Residential	81	42,053	31,830,490	\$10,588,290	\$13,414,715	\$2,826,425	26.69%
Small Commercial	82	6,979	19,247,390	\$3,288,342	\$4,441,475	\$1,153,133	35.07%
Large Firm	84	113	4,838,462	\$411,071	\$609,563	\$198,492	48.29%
Interruptible	85	33	1,289,300	\$105,929	\$152,799	\$46,870	44.25%
Sales Service	86	107	6,344,966	\$550,993	\$749,063	\$198,070	35.95%
Transportation	87	102	310,653,367	\$5,207,226	\$6,827,459	\$1,620,233	31.12%
Total		49,388	374,203,975	\$20,151,851	\$26,195,074	\$6,043,223	29.99%
Summary							
Residential		42,053	31,830,490	\$10,588,290	\$13,414,715	\$2,826,425	26.69%
Small Commercial		6,979	19,247,390	\$3,288,342	\$4,441,475	\$1,153,133	35.07%
Large Commercial		355	323,126,095	\$6,275,219	\$8,338,884	\$2,063,665	32.89%
Total		49,388	374,203,975	\$20,151,851	\$26,195,074	\$6,043,223	29.99%

Line No.	ASSETS AND OTHER DEBITS	*Note 1	SD & NE Electric & Gas
		Non-Jurisdictional	Jurisdictional
	(a)	(b)	(c)
1	UTILITY PLANT		
2	Utility Plant (101-106, 114)	6,498,967,195	1,484,145,461
3	Construction Work in Progress (107)	335,499,328	22,902,123
4	TOTAL Utility Plant	6,834,466,523	1,507,047,584
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	(2,347,095,258)	(527,807,159)
6	NET Utility Plant	4,487,371,265	979,240,425
7			
8	Utility Plant Adjustment - Goodwill (116)	263,806,234	93,779,293
9	Gas Stored Underground - Noncurrent (117)	36,212,426	0
10	OTHER PROPERTY AND INVESTMENTS		
11	Nonutility Property (121)	686,805	0
12	(Less) Accum. Prov. For Depr. Amort. Depl. (122)	(67,635)	0
13	Investment in Associated Companies (123)	0	0
14	Investment in Subsidiary Companies (123.1)	33,374,273	0
15	Other Investments (124)	13,029,811	21,000
16	Special Funds (125-128)	0	0
17	LT Portion of Derivative Assets - Hedges	0	0
18	TOTAL Other Property and Investments	47,023,254	21,000
19	CURRENT AND ACCRUED ASSETS		
20	Cash (131)	8,493,050	247,815
21	Other Special Deposits (134)	14,856,653	0
22	Working Funds (135)	17,500	5,350
23	Temporary Cash Investments (136)	0	0
24	Notes Receivable (141)	0	0
25	Customer Accounts Receivable (142)	75,010,960	15,993,552
26	Other Accounts Receivable (143)	16,354,895	694,329
27	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	(2,465,298)	(347,793)
28	Accounts Receivable from Assoc. Companies (146)	615,046	0
29	Fuel Stock (151)	2,155,210	7,555,608
30	Plant Material and Operating Supplies (154)	65,799,153	19,455,340
31	Merchandise (155)	0	0
32	Other Materials and Supplies (156)	0	0
33	Stores Expenses Undistributed (163)	0	0
34	Gas Stored Underground - Current (164.1)	14,108,335	4,705,876
35	Prepayments (165)	11,230,070	10,510,220
36	Interest and Dividends Receivable (171)	0	0
37	Rents Receivable (172)	69,931	3,857
38	Accrued Utility Revenues (173)	84,094,249	21,015,707
39	Miscellaneous Current and Accrued Assets (174)	874,483	1,553
40	Derivative Instrument Assets (175)	0	0
41	Derivative Instrument Assets - Hedges (176)	0	0
42	TOTAL Current and Accrued Assets	291,214,236	79,841,412
43	DEFERRED DEBITS		
44	Unamortized Debt Expenses (181)	9,617,259	1,479,371
45	Other Regulatory Assets (182.3-182.9)	651,462,399	94,563,154
46	Prelim. Survey and Investigation Charges (Electric) (183)	0	376,264
47	Clearing Accounts (184)	(2,637)	117
48	Temporary Facilities (185)	0	0
49	Miscellaneous Deferred Debits (186)	1,374,593	9,710,052
50	Unamortized Loss on Reacquired Debt (189)	18,539,713	1,488,228
51	Accumulated Deferred Income Taxes (190)	191,386,398	98,496,617
52	Unrecovered Purchased Gas Costs (191)	2,969,707	425,136
53	TOTAL Deferred Debits	875,347,432	206,538,939
54	TOTAL Assets and other Debits	6,000,974,847	1,359,421,069

*Note 1 - Non-Jurisdictional includes Montana operations and other assets that are not at issue in this docket

Line No.	LIABILITIES AND OTHER CREDITS	*Note 1	SD & NE Electric & Gas
		Non-Jurisdictional	Jurisdictional
	(a)	(b)	(c)
1	PROPRIETARY CAPITAL		
2	Common Stock Issued (201)	0	1.00
3	Preferred Stock Issued (204)	-	-
4	Premium on Capital Stock (207)	-	-
5	Other Paid-in Capital (208 - 211)	1,872,852,793	108,269,998
6	(Less) Discount on Capital Stock (213)	-	-
7	(Less) Capital Stock Expense (214)	-	-
8	Retained Earnings (215, 215.1, 216)	338,887,263	471,929,373
9	Unappropriated Undistributed Subsidiary Earnings (216.1 to 216.4)	(1,503,684)	-
10	(Less) Reacquired Capital Stock (217)	0	-
11	Accumulated Other Comprehensive Income (219)	(5,838,403)	325,403
12	TOTAL Proprietary Capital	2,204,397,969	580,524,775
13	LONG-TERM DEBT		
14	Bonds (221)	1,999,660,000.00	480,000,000
15	Advances from Associated Companies (223)	-	-
16	Other Long-Term Debt (224)	264,000,000.00	54,000,000.00
17	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	(6,538)	-
18	TOTAL Long-Term Debt	2,263,653,462	534,000,000
19	OTHER NONCURRENT LIABILITIES		
20	Obligations Under Capital Leases (227)	5,861,107	135,341
21	Accumulated Provision for Property Insurance (228.1)	-	-
22	Accumulated Provision for Injuries and Damages (228.2)	6,302,791	442,867
23	Accumulated Provision for Pensions and Benefits (228.3)	1,308,934	3,322,094
24	Accumulated Miscellaneous Operating Provisions (228.4)	36,113,439	14,158,642
25	Accumulated Provision for Rate Refunds (229)	-	-
26	Asset Retirement Obligations (230)	34,808,183	6,616,030
27	LT Portion of Derivative Instrument Liabilities - Hedges (245)	-	-
28	TOTAL Other Noncurrent Liabilities	84,394,454	24,674,974
29	CURRENT AND ACCRUED LIABILITIES		
30	Notes Payable (231)	0	0
31	Accounts Payable (232)	102,253,711	29,455,659
32	Notes Payable to Associated Companies (233)	-	-
33	Accounts Payable to Associated Companies (234)	4,804,188	0
34	Customer Deposits (235)	10,884,760	1,069,340
35	Taxes Accrued (236)	69,540,391	6,452,087
36	Interest Accrued (237)	21,236,056	3,539,247
37	Dividends Declared (238)	-	-
38	Tax Collections Payable (241)	326,932	1,462,081
39	Miscellaneous Current and Accrued Liabilities (242)	61,258,856	12,149,431
40	Obligations Under Capital Leases (243)	3,602,242	118,135
41	Derivative Instrument Liabilities (244)	-	-
42	Derivative Instrument Liabilities - Hedges (245)	-	-
43	TOTAL Current and Accrued Liabilities	273,907,135	54,245,980
44	DEFERRED CREDITS		
45	Customer Advances for Construction (252)	107,470,505	-
46	Other Deferred Credits (253)	140,499,826	6,834,591
47	Other Regulatory Liabilities (254)	155,086,355	35,560,673
48	Accumulated Deferred Investment Tax Credits (255)	258,964	-
49	Unamortized Gain on Reacquired Debt (257)	-	-
50	Accumulated Deferred Income Taxes (281)	-	-
51	Accumulated Deferred Income Taxes (282)	555,256,850	108,380,734
52	Accumulated Deferred Income Taxes (283)	216,049,327	15,199,342
53	TOTAL Deferred Credits	1,174,621,828	165,975,340
54	TOTAL Liabilities and Other Credits	6,000,974,847	1,359,421,069

*Note 1 - Non-Jurisdictional includes Montana operations and other assets that are not at issue in this docket

Line No.	FERC	Account Number & Title	12/31/2023 Cons. Utility	Non Jurisdictional Adjustments	12/31/2023 South Dakota Gas
	(a)	(b)	(c)	(d)	(e)
1					
2	400	Operating Revenues	375,425,391	307,169,296	68,256,096
3		TOTAL Operating Revenues	375,425,391	307,169,296	68,256,096
4					
5		OPERATING EXPENSES			
6	401	Operation Expenses	243,441,581	187,587,041	55,854,539
7	402	Maintenance Expense	8,848,386	7,642,290	1,206,096
8	403	Depreciation Expense	29,655,013	25,432,697	4,222,316
9	404-405	Amort. of Electric Plant	6,260,057	6,081,097	178,960
10	406	Amort. of Plant Acquisition Adj.	0	0	0
11	407.3	Regulatory Amortizations - Debit	30,084,675	25,960,890	4,123,784
12	407.4	Regulatory Amortizations - Credit	(19,410,974)	(17,498,769)	(1,912,204)
13	408.1	Taxes Other Than Income Taxes	36,431,466	35,336,532	1,094,934
14	409.1	Income Taxes - Federal	(7,183,190)	(6,947,561)	(235,630)
15		- Other	(2,772,263)	(2,772,263)	0
16	410.1	Deferred Income Taxes-Dr.	81,799,417	75,418,988	6,380,429
17	411.1	Deferred Income Taxes-Cr.	(77,780,820)	(70,247,482)	(7,533,338)
18	411.4	Investment Tax Credit Adj.	0	0	0
19	411.6	Gain from Disposition of Property	0	0	0
20	411.7	Loss from Disposition of Property	0	0	0
21	411.8	SO2 Allowances	0	0	0
22					
23		TOTAL Operating Expenses	329,373,347	265,993,461	63,379,886
24		NET OPERATING INCOME	46,052,044	41,175,834	4,876,209

This financial statement is presented on the basis of the accounting requirements of the Federal Energy Regulatory Commission (FERC) as set forth in its applicable Uniform System of Accounts. As such, subsidiaries are presented using the equity method of accounting. The amounts presented are consistent with the presentation in FERC Form 1.

Line No.	Account	*Note 1		
		FERC Form 1	Non-Jurisdictional	Jurisdictional
	(a)	(b)	(c)	(d)
1	UNAPPROPRIATED RETAINED EARNINGS (ACCOUNT 216)			
2	Balance - Beginning of the year	769,493,168	323,693,618	445,799,551
3			0	
4	Charges (identified by prescribed retained earnings account)	0	0	0
5	Adjustments to Retained Earnings (Account 439)	0	0	0
6	Collapse of Subsidiaries into Parent	0	0	0
7	TOTAL Credits to Retained Earnings (Account 439)	0	0	0
8			0	
9	TOTAL Debits to Retained Earnings (account 439)	0	0	0
10	Balance Transferred from Income (Account 433 less Account 418.1)	195,412,907	169,283,202	26,129,705
11			0	
12	Appropriations of Retained Earnings (Account 436)	0	0	0
13	TOTAL Appropriations of Retained Earnings (Account 436)	0	0	0
14			0	
15	Dividends Declared - Preferred Stock (Account 437)	0	0	0
16	TOTAL Dividends Declared - Preferred Stock (Account 437)	0	0	0
17			0	
18	Dividends Declared - Common Stock (Account 438)	(154,089,440)	(154,089,440)	0
19	TOTAL Dividends Declared - Common Stock (Account 438)	(154,089,440)	(154,089,440)	0
20			0	
21	Transfers from Account 216.1, Unappropriated Undistrib Subsidiary Earnings	0	0	0
22	Balance - End of Period (Total 1, 9, 15, 16, 22, 29, 36, 37)	810,816,634	338,887,379	471,929,256
23			0	
24	APPROPRIATED RETAINED EARNINGS (Account 215)	0	0	0
25	TOTAL Appropriated Retained Earnings (Account 215)	0	0	0
26			0	
27	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)	0	0	0
28	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct 215.1)	0	0	0
29	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)	0	0	0
30	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38,47) (216.1)	810,816,634	338,887,379	471,929,256
31			0	
32	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS	0	0	0
33	Report only on an Annual Basis, no Quarterly		0	
34	Balance-Beginning of Year (Debit or Credit)	(222,330)	(222,330)	0
35	Equity in Earnings for Year (Credit) (Account 418.1)	(1,281,354)	(1,281,354)	0
36	Collapse of Subsidiaries into Parent	0	0	0
37	(Less) Dividends Received (debit)	0	0	0
38	Balance-End of Year	(1,503,684)	(1,503,684)	0

39
 40 *Note 1 -Non-Jurisdictional includes Montana operations and other assets that are not subject to this jurisdiction.

Line No.	FERC	Account Description	Balance 12/31/2022	Additions	Reductions	Balance 12/31/2023	*Note 1 Normalizing Adjustments	*Note 2 Post Test Yr Adjustments	Adjusted Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	101/106	Plant In Service - SD Gas	\$ 170,583,974	\$ 10,143,107	\$ (450,419)	\$ 180,276,663	\$ 1,109,697	\$ -	\$ 181,386,360
2	101/106	Plant In Service - Gas portion of Common	\$ 7,228,988	\$ 419,117	\$ (540,610)	\$ 7,107,496	\$ -	\$ -	\$ 7,107,496
3	107	Construction In Progress (CWIP) - SD Gas	\$ 6,352,460	\$ 14,228,381	\$ (9,537,032)	\$ 11,043,808	\$ -	\$ -	\$ 11,043,808
4	107	CWIP - Gas portion of Common	\$ 111,399	\$ 485,226	\$ (484,026)	\$ 112,599	\$ -	\$ -	\$ 112,599
5		TOTAL	\$ 184,276,822	\$ 25,275,831	\$ (11,012,087)	\$ 198,540,566	\$ 1,109,697	\$ -	\$ 199,650,263

*Note 1: See Exhibit JBB-1 for details on this normalizing adjustment.

*Note 2: NorthWestern is not seeking to add post test year adjustments in this filing.

Line No.	Account No.	Description	Plant Balance 12/31/2022	Additions & Transfers	Retirements	Ending Balance 12/31/2023
	(a)	(b)	(c)	(d)	(e)	(f)
1		PRODUCTION				
2	304	304.0-Gas Prod. & Storage-Land	\$ 30,170	\$ -	\$ -	\$ 30,170
3						
4		TRANSMISSION				
5	367	367.0-Gas Transmission Mains	\$ 8,870,070	\$ (1,767)	\$ -	\$ 8,868,303
6						
7		DISTRIBUTION				
8	374	374.1-Gas Dist Land	\$ 385,388	\$ 128,063	\$ -	\$ 513,451
9	374	374.3-Gas Dist Land Rights	\$ 475,308	\$ -	\$ -	\$ 475,308
10	375	375.0-Gas Dist Structures & Improve	\$ 447,059	\$ 28,581	\$ -	\$ 475,640
11	376	376.1-Gas Dist Mains - Steel Pipe	\$ 43,033,454	\$ 1,047,403	\$ (3,772)	\$ 44,077,086
12	376	376.3-Gas Dist Mains - Plastic Pipe	\$ 38,045,511	\$ 3,137,188	\$ (60,431)	\$ 41,122,268
13	378	378.0-Gas Dist Measuring & Regulati	\$ 7,142,258	\$ 1,527,211	\$ (17,680)	\$ 8,651,790
14	379	379.0-Gas Dist-Reg Equipment -Borde	\$ 5,459,563	\$ 942,266	\$ (160,684)	\$ 6,241,145
15	380	380.0-Gas Dist Services Steel Pipe	\$ 2,259,297	\$ -	\$ (16,285)	\$ 2,243,012
16	380	380.1-Gas Dist Services Plastic Pip	\$ 34,656,541	\$ 2,341,807	\$ (36,352)	\$ 36,961,996
17	381	381.0-Gas Dist Meters & Regulators	\$ 16,133,890	\$ 422,468	\$ (47,191)	\$ 16,509,166
18	381	381.1-Gas Dist AMI Meters	\$ 6,190,437	\$ 98,333	\$ -	\$ 6,288,770
19						
20		GENERAL				
21	389	389.0-Gas Gen Plant-Land	\$ 302,148	\$ -	\$ -	\$ 302,148
22	390	390.0-Gas Gen Plant-Structures	\$ 1,530,187	\$ 29,658	\$ (10,602)	\$ 1,549,243
23	391	391.0-Gas Gen Plant - Office Furnit	\$ 2,445	\$ -	\$ -	\$ 2,445
24	391	391.5-Gas Gen- Computers 5 YR	\$ 10,061	\$ -	\$ (10,061)	\$ -
25	392	392.30-Gas Gen Trans-Auto	\$ 49,156	\$ -	\$ -	\$ 49,156
26	392	392.40-Gas Trans-Heavy Trucks	\$ 282,252	\$ 97,784	\$ (14,532)	\$ 365,505
27	392	392.50-Gas Gen Plt Util Trans-Light	\$ 1,791,708	\$ 152,934	\$ (37,962)	\$ 1,906,680
28	394	394.0-Gas General Plt - Tools Shop	\$ 1,067,535	\$ 141,495	\$ (34,865)	\$ 1,174,165
29	396	396.0-Gas Power Operated Equip	\$ 1,564,621	\$ 49,681	\$ -	\$ 1,614,302
30	397	397.4-Gas General Plant-Elect	\$ 854,916	\$ (0)	\$ -	\$ 854,916
31		Total Gas Plant	\$ 170,583,974	\$ 10,143,107	\$ (450,419)	\$ 180,276,663
32						
33		COMMON INTANGIBLE (GAS PORTION)				
34	303	303.1-Common Intangible 10 Year	\$ 976,908	\$ (134,995)	\$ (205,468)	\$ 636,445
35	303	303.5-Common Intangible 5 Year	\$ 336,982	\$ 41,829	\$ (30,423)	\$ 348,388
36						
37		COMMON GENERAL (Gas PORTION)				
38	389	389.0-Common General-Land	\$ 121,634	\$ -	\$ -	\$ 121,634
39	390	390.0-Common Structures & Improv	\$ 3,797,014	\$ 276,543	\$ (7,639)	\$ 4,065,918
40	391	391.0-Common Office Furniture	\$ 53,340	\$ 960	\$ (299)	\$ 54,001
41	391	391.1-Common Computer & Equip 10yr	\$ 323,379	\$ 10,031	\$ (150,565)	\$ 182,845
42	391	391.5-Common Computer & Equip 5yr	\$ 530,665	\$ 173,102	\$ (133,893)	\$ 569,875
43	392	392.0-Common General Autos	\$ 47,000	\$ 7,705	\$ -	\$ 54,705
44	392	392.1-Common General Heavy Trucks	\$ 76,590	\$ 1,580	\$ (720)	\$ 77,450
45	392	392.2-Common General Light Trucks	\$ 103,952	\$ 23,116	\$ (5,944)	\$ 121,124
46	392	392.6 - Common Aircraft	\$ 151,179	\$ -	\$ -	\$ 151,179
47	393	393.0-Common Gen-Stores Equipme	\$ 3,556	\$ -	\$ -	\$ 3,556
48	394	394.0-Common Gen-Tools/Shop/Gar	\$ 20,329	\$ -	\$ -	\$ 20,329
49	396	396.0-Common Power Operated Equip	\$ 229,906	\$ 19,044	\$ (1,480)	\$ 247,470
50	397	397.1-Comm Microwave/ Fiber Opt C	\$ 413,899	\$ -	\$ -	\$ 413,899
51	397	397.3-Common Office Commun Equip	\$ 40,074	\$ -	\$ (4,179)	\$ 35,895
52	398	398.0-Common Miscellaneous Equip	\$ 2,582	\$ 202	\$ -	\$ 2,783
53		Total Common General allocated to Gas	\$ 7,228,988	\$ 419,117	\$ (540,610)	\$ 7,107,496
54						
55		Total Gas and Common Allocated to Gas	\$ 177,812,963	\$ 10,562,225	\$ (991,028)	\$ 187,384,159

Line No.	Project No. (a)	Project Description (b)	Amount Addition (c)	Retirement (d)	Balance (e)	Construction Start Date (f)	In Service Date (g)
1		SD Gas Plant Balance December 31, 2018			\$ 132,835,634		
2							
3		<u>Major Additions (Projects over \$500,000):</u>					
4							
5							
6	PR.110267-02-04	Gas Dist Modules for AMR	\$ 8,199,906			Jun-18	Apr-21
7	24096334-G	Tea and Sioux Falls Area Expansion	\$ 1,724,092			Jan-19	Dec-19
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24		Minor Additions	\$ 4,669,291				
25							
26		Major Retirements (over \$500,000):		\$ -			
27							
28		Minor Retirements		\$ (328,160)			
29							
30		2019 Activity	\$ 14,593,290	\$ (328,160)			
31							
32		SD Gas Plant Balance December 31, 2019			\$ 147,100,764		

Line No.	Project No. (a)	Project Description (b)	Amount Addition (c)	Retirement (d)	Balance (e)	Construction Start Date (f)	In Service Date (g)
1		SD Gas Plant Balance December 31, 2019			147,100,764		
2							
3		<u>Major Additions (Projects over \$500,000):</u>					
4							
5	24106561-G	Tea and Sioux Falls Area Expansion	\$ 795,486			Jan-20	Dec-20
6							
7							
8							
9							
10							
11							
12							
13							
14		Minor Additions	\$ 4,310,815				
15							
16		Major Retirements (over \$500,000):					
17							
18							
19							
20							
21		Minor Retirements		\$ (1,114,994)			
22							
23							
24		2020 Activity	\$ 5,106,301	\$ (1,114,994)			
25							
26		SD Gas Plant Balance December 31, 2020			\$ 151,092,071		

Line No.	Project No.	Project Description	Amount Addition	Retirement	Balance	Construction Start Date	In Service Date
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		SD Gas Plant Balance December 31, 2020			\$ 151,092,071		
2							
3		<u>Major Additions (Projects over \$500,000):</u>					
4							
5	24114824-G	MEN GR 20BASEGDDT US HWY 18 MENNO TO OLI	\$ 1,620,328.67			Jan-21	Sep-21
6	Pr.206134	SD SCADA project in numerous locations	\$ 1,287,284.27			2020	Dec-21
7	26000321	21 GTS SD ATLAMONT FT TO CG PR.206393	\$ 682,576.72			Feb-20	Dec-21
8	24115442-G	MAD SV 45545 242ND ST RUSTIC ACRES HUTTE	\$ 547,191.51			Nov-18	Dec-21
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21		Minor Additions	\$ 4,215,018				
22							
23		<u>Major Retirements (over \$500,000):</u>					
24							
25							
26							
27		Minor Retirements		\$ (478,124)			
28							
29							
30		2021 Activity	\$ 8,352,400	\$ (478,124)			
31							
32		SD Gas Plant Balance December 31, 2021			\$ 158,966,347		

Line No.	Project No. (a)	Project Description (b)	Amount Addition (c)	Retirement (d)	Balance (e)	Construction Start Date (f)	In Service Date (g)
1		SD Gas Plant Balance December 31, 2021			\$ 158,966,347		
2							
3		<u>Major Additions (Projects over \$500,000):</u>					
4							
5	26000620	GTS MILBANK DOT	\$ 4,908,983			Jun-21	Oct-22
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19		Minor Additions	\$ 7,353,851				
20							
21		Major Retirements (over \$500,000):		\$ -			
22							
23		Minor Retirements		\$ (645,209)			
24							
25							
26		2022 Activity	\$ 12,262,834	\$ (645,209)			
27							
28		SD Gas Plant Balance December 31, 2022			\$ 170,583,971		

Allowance for Funds Used During Construction (AFUDC)

AFUDC is computed monthly and applied to projects exceeding \$10,000 which are under construction more than thirty days with the exception of land and land rights, projects totally funded through customer advances, payments or CIACS, projects that can be utilized before completion of certain facilities (i.e. as sections of a gas main are completed, service to customers can be established, projects that are in the preliminary investigation or research and development states, fleet projects and retirement only projects. AFUDC is applied monthly and projects receive 1/2 of the charge in the first and last months of the construction period. Capitalization of AFUDC ceases when the project is placed in service, or once a project hasn't had charges for 90 days. The AFUDC rate is calculated in accordance with the formula prescribed by FERC.

Engineering and Supervision / Administrative and General Expense

Every three years the company conducts a time study to identify the portion of supervision, engineering, and administrative time that directly supports construction related activities, and should be capitalized as part of the cost of a project. To be capitalized, this time must have a direct relationship to the construction activity. This applies to all employees that do not charge their payroll directly to capital projects or orders. In addition to labor, a charge for Business Technology and benefits is also included.

Line
No.

1	<u>Changes in Intangible Plant</u>	No significant changes in 2023.
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NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy
South Dakota Gas Rate Case
Working Papers on Plant in Service Not Used and Useful
December 31, 2023 Test Year

Schedule D-7
Page 1 of 1

There are no significant assets included in plant in service that are not used and useful.

- A. The Continuing Property Records (CPR) are subsidiary or auxiliary to support Plant Account Nos. 310 through 398, which in turn are summarized in Account No. 161015 - Plant in Service.

- B. The CPR records support the ledger accounts by providing necessary details indicating
 - 1. Name of Item
 - 2. Location of Property
 - 3. Date Acquired
 - 4. Cost of Asset
 - 5. Asset Control Account and Numbers to which Property is charged.

- C. Retirement of assets is reported through the work order system.
Mass plant items are retired using a retirement curve method, while non-mass plant must be specifically identified and retired. For amortized property (the general plant accounts), no retirements are identified. The assets are retired at the end of their book depreciation lives.

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy
Working Papers for Plant Acquired for which
Regulatory Approval Has Not Been Obtained
December 31, 2023 Test Year

Schedule D-9
Page 1 of 1

Line
No.

1	Working Papers for Plant Acquired for which Regulatory Approval Has Not Been Obtained	None
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Line No.	FERC (a)	Name (b)	Accumulated Depr/Amort 12/31/2022 (c)	Depr/Amort Provision 12/31/2023 (d)	Retirements (e)	Removal (f)	Salvage (g)	Miscellaneous Adjustments & Transfers (h)	Accumulated Depr/Amort 12/31/2023 (i)
1		PRODUCTION							
2	304.0	NPS 304.0-SD Gas Prod. & Stora	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3									
4		TRANSMISSION							
5	367.0	NPS 367.0 - SD Gas Trans Mains	\$ 609,207	\$ 196,896	\$ -	\$ 4	\$ -	\$ -	\$ 806,108
6									
7		DISTRIBUTION							
8	374.1	NPS 374.1-SD Gas Dist Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	374.3	NPS 374.3-SD Gas Dist Land Rights &	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	375.0	NPS 375.0-SD Gas Dist Structures &	\$ 211,800	\$ 11,602	\$ -	\$ -	\$ -	\$ -	\$ 223,402
11	376.1	NPS 376.1- SD Gas Dist Mains Steel	\$ 30,277,297	\$ 489,217	\$ (3,772)	\$ (52,512)	\$ -	\$ (4,600)	\$ 30,705,629
12	376.3	NPS 376.3-SD Gas Dist Mains Plastic	\$ 13,659,865	\$ 884,505	\$ (60,431)	\$ (6,579)	\$ -	\$ -	\$ 14,477,361
13	378.0	NPS 378.0- SD Gas Dist Reg Station	\$ 3,816,154	\$ 143,609	\$ (17,680)	\$ (4,047)	\$ -	\$ 4,600	\$ 3,942,637
14	379.0	NPS 379.0-SD Gas Distribution TBS	\$ 2,111,049	\$ 162,215	\$ (160,684)	\$ (10,431)	\$ -	\$ -	\$ 2,102,149
15	380.0	NPS 380.0-SD Gas Services Steel	\$ 392,669	\$ 55,880	\$ (16,285)	\$ (73,570)	\$ -	\$ -	\$ 358,695
16	380.1	NPS 380.1-SD Gas Services Plastic	\$ 10,530,091	\$ 871,202	\$ (36,352)	\$ (65,498)	\$ -	\$ -	\$ 11,299,443
17	381.0	NPS 381.0-SD Gas Dist Meter & Regs	\$ 8,214,950	\$ 318,855	\$ (47,191)	\$ (7,877)	\$ -	\$ (2,161)	\$ 8,476,575
18	381.1	NPS 381.1-SD Gas Dist AMI Meters	\$ 1,154,847	\$ 313,209	\$ -	\$ -	\$ -	\$ 2,161	\$ 1,470,217
19									
20		GENERAL							
21	389.0	NPS 389.0-SD Gas General Plant Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	390.0	NPS 390.0-SD Gas Gen Sturctures	\$ 593,309	\$ 56,982	\$ (10,602)	\$ (546)	\$ -	\$ -	\$ 639,143
23	391.0	NPS 391.0-SD Gas Gen Office Furn &	\$ (6,295)	\$ 122	\$ -	\$ -	\$ -	\$ -	\$ (6,173)
24	391.5	NPS 391.5-SD Gas Computer	\$ (101,654)	\$ 718	\$ (10,061)	\$ -	\$ -	\$ -	\$ (110,997)
25	392.3	NPS 392.3-SD Gas Vehicles Passenger	\$ 52,364	\$ 9,128	\$ -	\$ -	\$ -	\$ -	\$ 61,492
26	392.4	NPS 392.4-SD Gas Vehicle Hourly & T	\$ 187,250	\$ 21,346	\$ (14,532)	\$ -	\$ -	\$ -	\$ 194,064
27	392.5	NPS 392.5-SD Gas Vehicle Light Truc	\$ 1,269,536	\$ 195,296	\$ (37,962)	\$ -	\$ -	\$ -	\$ 1,426,870
28	394.0	NPS 394.0-SD Gas Tools/Shop Equipme	\$ 532,664	\$ 73,434	\$ (34,865)	\$ -	\$ -	\$ -	\$ 571,232
29	396.0	NPS 396.0-SD Gas Power Op Equipment	\$ 458,483	\$ 73,687	\$ -	\$ -	\$ -	\$ -	\$ 532,170
30	397.4	NPS 397.4-SD Gas 10yr Electronic Eq	\$ 321,374	\$ 85,492	\$ -	\$ -	\$ -	\$ -	\$ 406,865
31		Total Gas Plant Accumulated Deprecation	\$ 74,284,960	\$ 3,963,397	\$ (450,419)	\$ (221,055)	\$ -	\$ -	\$ 77,576,883
32									
33		COMMON INTANGIBLE (GAS PORTION)							
34	303.1	NPS 303.1-SD 10 YR Common Intangibl	\$ 368,016	\$ 100,726	\$ (205,468)	\$ -	\$ -	\$ (26,655)	\$ 236,619
35	303.5	NPS 303.5-SD 5 YR Common Intangible	\$ 142,662	\$ 69,907	\$ (30,423)	\$ -	\$ -	\$ -	\$ 182,146
36									
37		COMMON GENERAL (Gas PORTION)							
38	389.0	NPS 389.0-SD Common General-Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	390.0	NPS 390.0-SD Common Gen Structures	\$ 1,042,460	\$ 106,038	\$ (7,639)	\$ (546)	\$ -	\$ -	\$ 1,140,313
40	391.0	NPS 391.0-SD Comm Gen Office Furn &	\$ 23,639	\$ 2,667	\$ (299)	\$ -	\$ -	\$ -	\$ 26,007
41	391.1	NPS 391.1-SD Comm 10yr General Co	\$ 177,161	\$ 32,338	\$ (150,565)	\$ -	\$ -	\$ -	\$ 58,934
42	391.5	NPS 391.5-SD Common Computer	\$ (140,088)	\$ 42,251	\$ (133,893)	\$ (107)	\$ -	\$ -	\$ (231,837)
43	392.0	NPS 392.0-SD Common Passenger	\$ 49,805	\$ 6,660	\$ -	\$ -	\$ -	\$ -	\$ 56,464
44	392.1	NPS 392.1-SD Common Gen-Hourly	\$ 46,904	\$ 3,807	\$ (720)	\$ -	\$ -	\$ -	\$ 49,991
45	392.2	NPS 392.2-SD Common Vehicle-Light	\$ 106,613	\$ 12,201	\$ (5,944)	\$ -	\$ -	\$ -	\$ 112,870
46	392.6	NPS 392.6-Aircraft	\$ 14,492	\$ 10,182	\$ -	\$ -	\$ -	\$ -	\$ 24,674
47	393.0	NPS 393.0-SD Common Stores Equipmen	\$ 711	\$ 178	\$ -	\$ -	\$ -	\$ -	\$ 889
48	394.0	NPS 394.0-SD Common Tools/Shop Equi	\$ 6,996	\$ 1,356	\$ -	\$ -	\$ -	\$ -	\$ 8,352
49	396.0	NPS 396.0-SD Common Power Equipment	\$ 98,863	\$ 12,113	\$ (1,480)	\$ -	\$ -	\$ -	\$ 109,495
50	397.1	NPS 397.1-SD Common Comm Equipment	\$ 313,078	\$ 33,319	\$ -	\$ -	\$ -	\$ -	\$ 346,396
51	397.3	NPS 397.3-SD Common 10yr Electronic	\$ 35,216	\$ 4,007	\$ (4,179)	\$ -	\$ -	\$ -	\$ 35,044
52	398.0	NPS 398.0-SD Common 20yr Misc. Equi	\$ (876)	\$ 129	\$ -	\$ -	\$ -	\$ -	\$ (747)
53		Total Common General allocated to Gas	\$ 2,285,651	\$ 437,879	\$ (540,610)	\$ (653)	\$ -	\$ (26,655)	\$ 2,155,612
54									
55		Total Gas and Common Allocated to Gas	\$ 76,570,612	\$ 4,401,276	\$ (991,028)	\$ (221,709)	\$ -	\$ (26,655)	\$ 79,732,495

Depreciation and Amortization:

The Company's test year depreciation expense rates are based on a depreciation study completed by Foster & Associates in 2006

The study was performed in accordance with standard industry practice. The study was completed using Company data through December 31, 2005. Specific depreciation expense rates were calculated for each FERC property account. The rates reflect a straight-line, vintage-group, remaining-life approach. These depreciation rates were approved as part of Docket NG07-013, and again in NG11-003.

These rates are applied to the depreciation base for each FERC to calculate monthly depreciation expense. The depreciation base for each FERC is updated at the beginning of each calendar quarter. See Statement J for the calculation of depreciation expense for the test year

Gannett Fleming Valuation and Rate Consultants, LLC performed a depreciation study using data through December 31, 2022 as a supplement to this filing. Statement J has been completed using the new rates calculated in this study. The common rates were implemented as part of Docket EL23-016.

Common utility plant is allocated to the Electric and Gas departments using the percent of rate base for the SD/NE operations, which is updated annually. For purposes of Plant and Accumulated Depreciation (Statements D, E, and J), the South Dakota and Nebraska common plant is allocated using the 3-factor study results below:

SD & NE RATE BASE ALLOCATION STUDY

The allocations for 2023 use the September 30, 2022 results.

The results are:		Rate Base as of September 30, 2022
Electric -	85%	\$ 752,266,911
SD Gas -	10%	\$ 85,154,805
NE Gas -	5%	\$ 44,735,980
	<u>100%</u>	<u>\$ 882,157,696</u>

Line	Description	South Dakota Natural Gas Test Year (Per Books)	Adjustments	Adjusted SD Natural Gas Test Year Expense	Expense Per Day	Expense Lead Days	Expense Dollar Days
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<u>Operation & Maintenance</u>						
2	Purchased Gas Costs	\$ 45,995,764	\$ 49,003	\$ 46,044,767	\$ 126,150	40.06	\$ 5,053,569
3	Labor	4,453,085	332,975	4,786,061	13,112	40.08	525,529
4	Vacation	580,418		580,418	1,590	543.43	864,052
5	Uncollectible Accounts	145,699	8,794	154,493	423	293.42	124,115
6	Injuries & Damages	595,779	57,831	653,610	1,791	73.66	131,927
7	Other O&M Expense	5,289,887	(92,712)	5,197,175	14,239	26.79	381,463
8	Total O&M	57,060,632	355,891	57,416,523	157,305		7,080,655
9	Depreciation & Amortization	4,401,276	722,004	5,123,279	14,036	-	-
	<u>Taxes</u>						
10	Property Taxes	589,185		589,185	1,614	393.49	635,093
11	Payroll Taxes	377,931	24,036	401,966	1,101	34.65	38,150
12	FUTA & SUTA	1,237		1,237	3	106.03	318
13	SD Gross Receipts Tax	109,062	9,065	118,127	324	378.50	122,634
14	Federal Income Tax	(224,743)	224,743	-	-	36.00	-
15	Other Taxes	17,519		17,519	48	34.50	1,656
16	Deferred Income Taxes	(1,163,797)	754,323	(409,475)	(1,122)	-	-
17	Total Taxes	(293,606)	1,012,165	718,559	1,968		797,851
18	Interest on Long Term Debt	4,292,207	(2,313,137)	1,979,070	5,422	91.25	494,758
19	Preferred Stock Dividends						
20	Total	\$ 65,460,508	\$ (223,076)	\$ 65,237,432	\$ 178,731	46.85	\$ 8,373,264
21	Revenue Lag Days	41.32					
22	Expense Lead Days	46.85					
23	Net Days	(5.53)					
24	Expense per Day	178,731					
25	Cash Working Capital	\$ (988,382)					

Sources :

Line 8 (all columns except column f): Sum of lines 2 through 7
 Line 17 (all columns except column f): Sum of lines 10 through 16
 Line 20 (all columns except column f): Sum of lines 8, 9, 17, 18, & 19

Column (b)

Line 2: Stmt M, pg 1, column c, line 9
 Line 3: Stmt H, pg 2, column d, line 43 - column b, line 4
 Line 4: Tab "Vacation", cell C37
 Line 5: Statement H & H1, page 2, column c, line 5
 Line 6: Statement H & H1, page 2, column c, line 34
 Line 7: Statement H & H1, page 2, column e, line 43
 - 145,699 column b, line 5 - 601,715 column b, line 6

 Line 9: Statement J0, page 2, column e, line 67
 Line 10: Statement L, column c, line 1, 2, 3, 4
 Line 11: Statement L, column c, lines 4 & 5
 Line 12: Statement L, column c, line 6
 Line 13: Statement L, column c, line 2
 Line 14: Statement K, column c, line 70
 Line 15: Statement L, column c, line 3
 Line 16: Statement K, column c, line 92
 Line 18: Statement K, column c, line 91
 Line 21: NWE Lead/Lag Study Natural Gas, Page 1
 Line 22: Column f, Line 20
 Line 23: Line 21 - Line 22
 Line 24: Column e, Line 20
 Line 25: Line 23 * Line 24

Column (c)

Line 2: Statement M, column d, line 9
 Line 3: Statement H, column f, line 43
 Line 5: Statement H, Page 2, column g, line 5
 Line 6: Statement H, Page 2, column g, line 34
 Line 7: Statement H & H1, page 2, column g, line 106
 - 6,861 column c, line 5 - (134,624) column c, line 6

 Line 9: Statement J0 column j, line 67
 Line 11: Statement L, column d, line 4 & 5
 Line 14: Statement K, column d, line 70
 Line 13: Statement L, column d, line 2
 Line 16: Statement K, column d, line 81
 Line 18: Statement K, column d, line 91

Column (d)

Lines 2 - 17: Column b + Column c
 Line 18: Statement H12, column b, line 3

Column (e)

Column d / 365

Column (f)

Line 2: MT Lead Lag Study, Natural Gas, Page 1
 Line 3: MT Lead Lag Study, Natural Gas, Page 1
 Line 4: Tab Vacation Days cell C21 / Tab Vacation cell C37 X 365
 Line 5: 200,716 (Schedule F-3, col p, line 1) / [145,699 (Statement H & H1, page 2, col c, line 5) X 365]
 Line 6: 120,234 (Schedule F-3, col p, line 3) / [601,715 (Statement H & H1, page 3, col c, line 34) X 365]
 Line 7: MT Lead Lag Study, Natural Gas Page 1
 Line 10: 393.48 for SD from Tab SD Prop Tax

 Line 11: Weighted using 33.66 for Social Security and 38.43 for Medicare (& Tab Medicare Days cell H41)

 Line 12: Tab "Payroll Lead Lag Summary",
 ("Weighted Dollar Days" column, sum lines 38-39, 42-43 / "Amount" column sum lines 38-39, 42-43)
 Line 13: NG07-013, RLK-1 Sch 1, col f line 16
 Line 14, MT Lead Lag Study Page 1
 Line 18, MT Lead Lag Study Natural Gas Page 1
 Line 20: Line 20, Column g / Column e

Column (g):

Column e * Column f

Line No.	Description & FERC Account (a)	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	Per Books 13 month average
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	Materials and Supplies (154)	1,766,076	1,784,626	1,816,981	2,175,787	2,196,515	2,109,226	2,109,226	2,130,855	2,152,017	2,290,878	2,300,980	2,263,971	2,172,625	2,097,674
2															
3	Gas Stored (164)	1,272,012	1,272,263	405,251	405,251	154,779	270,627	246,041	447,988	611,245	815,044	959,684	746,644	1,026,796	664,125
4															
5	Prepaid Insurance - NPS SD Gas	266,203	219,103	172,003	124,903	199,796	151,101	179,836	522,740	469,929	417,117	364,305	343,322	293,926	286,483
6	Prepays (BT & Other) - NPS SD Gas	367,076	311,206	335,787	360,669	338,238	314,492	305,300	252,447	286,564	265,768	222,810	313,693	314,984	306,849
9	TOTAL Gas Prepays (165)	633,279	530,309	507,789	485,571	538,035	465,593	485,136	775,188	756,493	682,885	587,116	657,015	608,911	593,332
10															
11	TOTAL SD Gas Materials & Supplies	3,671,368	3,587,199	2,730,021	3,066,610	2,889,328	2,845,446	2,840,403	3,354,031	3,519,754	3,788,807	3,847,780	3,667,629	3,808,331	3,355,131

Line No.	Description & FERC Account	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	Materials and Supplies (154)	1,531,687	1,666,234	1,817,588	1,896,834	1,934,444	1,967,473	1,950,734	1,871,497	1,970,119	1,877,737	1,895,659	1,766,076
2													
3													
4													
5													
6													
7													
8	Description & FERC Account	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021
9	Materials and Supplies (154)	1,222,637	1,215,756	1,364,232	1,260,453	1,302,615	1,347,031	1,333,586	1,316,226	1,349,020	1,333,444	1,582,143	1,830,842

Line No.	Description & FERC Account	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	Per Books 13 month average	Adjustments	Adjusted 13 month average
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	Allowance for Uncollectible Accounts	(104,824)	(120,166)	(131,485)	(118,475)	(123,116)	(100,576)	(108,398)	(143,400)	(168,720)	(142,009)	(92,171)	(82,331)	(86,948)	(117,125)	117,125	-
2	Customer Deposits	(210,354)	(198,470)	(199,584)	(203,423)	(203,494)	(194,358)	(193,043)	(194,301)	(194,718)	(197,057)	(193,767)	(195,756)	(200,443)	(198,367)		(198,367)
3	Allowance for Injuries & Damages	(115,422)	(125,770)	(126,430)	(127,398)	(127,920)	(127,658)	(111,457)	(118,423)	(124,843)	(118,896)	(120,597)	(111,946)	(106,288)	(120,234)	120,234	-
4																	
5	Total SD Gas Deductions to Rate Base	<u>(430,600)</u>	<u>(444,407)</u>	<u>(457,498)</u>	<u>(449,297)</u>	<u>(454,530)</u>	<u>(422,592)</u>	<u>(412,898)</u>	<u>(456,124)</u>	<u>(488,281)</u>	<u>(457,961)</u>	<u>(406,535)</u>	<u>(390,033)</u>	<u>(393,679)</u>	<u>(435,726)</u>	<u>237,359</u>	<u>(198,367)</u>

Line No.	Description	End of Period Capital (1)	Ratios	Adjustments	Test Year Capital	Adjusted Ratios	Cost of Capital	Annual Interest or Dividend	Weighted Cost of Capital
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		\$	%	\$	\$	%	%	\$	%
1	SD & NE Jurisdictional Long-Term Debt	520,000,000	46.87%		520,000,000	46.87%	4.42%		2.07%
2									
3	SD & NE Jurisdictional Proprietary Capital	589,521,601	53.13%		589,521,601	53.13%	10.70%		5.68%
4									
5	SD & NE Jurisdictional Total Capitalizator	<u>1,109,521,601</u>	<u>100.0%</u>		<u>1,109,521,601</u>	<u>100.0%</u>			<u>7.75%</u>
6									
7									
8	Long-Term Debt Detail								
9	First Mortgage Bonds								
10	5.01% Series			\$ 64,000,000			5.01%	\$ 3,206,400	
11									
12	First Mortgage Bonds								
13	4.15% Series			\$ 30,000,000			4.15%	\$ 1,245,000	
14									
15	First Mortgage Bonds								
16	4.30% Series			\$ 20,000,000			4.30%	\$ 860,000	
17									
18	First Mortgage Bonds								
19	4.85% Series			\$ 50,000,000			4.85%	\$ 2,425,000	
20									
21	First Mortgage Bonds								
22	4.22% Series			\$ 30,000,000			4.22%	\$ 1,266,000	
23									
24	First Mortgage Bonds								
25	4.26% Series			\$ 70,000,000			4.26%	\$ 2,982,000	
26									
27	First Mortgage Bonds								
28	2.80% Series			\$ 60,000,000			2.80%	\$ 1,680,000	
29									
30	First Mortgage Bonds								
31	2.66% Series			\$ 45,000,000			2.66%	\$ 1,197,000	
32									
33	First Mortgage Bonds								
34	3.21% Series			\$ 50,000,000			3.21%	\$ 1,605,000	
35									
36	First Mortgage Bonds								
37	5.57% Series (New 2023)			\$ 31,000,000			5.57%	\$ 1,726,700	
38									
39	First Mortgage Bonds								
40	5.42% Series (New 2023)			\$ 30,000,000			5.42%	\$ 1,626,000	
41									
42	First Mortgage Bonds								
43	5.55% Series			\$ 33,000,000			5.55%	\$ 1,831,500	
44									
45	First Mortgage Bonds								
46	5.75% Series			\$ 7,000,000			5.75%	\$ 402,500	
47									
48	Other Long-Term Debt								
49	Capital leases and other debt							\$ -	
50									
51	Amort. of Debt Disc. and Expense							\$ 948,085	
52									
53	TOTAL Long-Term Debt			<u>\$ 520,000,000</u>			<u>4.42%</u>	<u>\$ 23,001,185</u>	

Note (1) - Source is Q1 2024 Financials for NorthWestern Energy Public Service Corporation

Line No.	State	Type	Issue Title	Issue Date	Maturity Date	Interest Rate	Principal Amount	Gross Proceeds	Net Amount	Per\$100	Currently Outstanding	Yield to Maturity	Annual Interest Cost	Amortization	TOTAL Cost	Weighted	Affiliate Ownership
														of Debt Disc/Prem and Reacquired Debt Expense		Average Cost	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
1	SD	FMB	5.01% Series, Due 2025	5/27/2010	5/1/2025	5.010%	\$ 64,000,000	\$ 64,000,000	\$ 63,744,000	99.600	\$ 64,000,000	5.030%	\$ 3,206,400	\$ 203,707	\$ 3,410,107	5.33%	n/a
2	SD	FMB	4.15% Series, Due 2042	8/10/2012	8/10/2042	4.150%	\$ 30,000,000	\$ 30,000,000	\$ 29,880,000	99.600	\$ 30,000,000	4.167%	\$ 1,245,000	\$ 6,308	\$ 1,251,308	4.17%	n/a
3	SD	FMB	4.30% Series, Due 2052	8/10/2012	8/10/2052	4.300%	\$ 20,000,000	\$ 20,000,000	\$ 19,920,000	99.600	\$ 20,000,000	4.317%	\$ 860,000	\$ 29,434	\$ 889,434	4.45%	n/a
4	SD	FMB	4.85% Series, Due 2043	12/19/2013	12/19/2043	4.850%	\$ 50,000,000	\$ 50,000,000	\$ 49,800,000	99.600	\$ 50,000,000	4.869%	\$ 2,425,000	\$ 10,166	\$ 2,435,166	4.87%	n/a
5	SD	FMB	4.22% Series, Due 2044	12/19/2014	12/15/2044	4.220%	\$ 30,000,000	\$ 30,000,000	\$ 29,880,000	99.600	\$ 30,000,000	4.237%	\$ 1,266,000	\$ 6,926	\$ 1,272,926	4.24%	n/a
6	SD	FMB	4.26% Series, Due 2040	9/29/2015	9/29/2040	4.260%	\$ 70,000,000	\$ 70,000,000	\$ 69,720,000	99.600	\$ 70,000,000	4.277%	\$ 2,982,000	\$ 12,441	\$ 2,994,441	4.28%	n/a
7	SD	FMB	2.80% Series, Due 2026	6/15/2016	6/15/2026	2.800%	\$ 60,000,000	\$ 60,000,000	\$ 59,760,000	99.600	\$ 60,000,000	2.811%	\$ 1,680,000	\$ 557,764	\$ 2,237,764	3.73%	n/a
8	SD	FMB	2.66% Series, Due 2026	9/30/2016	9/30/2026	2.660%	\$ 45,000,000	\$ 45,000,000	\$ 44,820,000	99.600	\$ 45,000,000	2.671%	\$ 1,197,000	\$ 24,561	\$ 1,221,561	2.71%	n/a
9	SD	FMB	3.21% Series, Due 2030	5/15/2020	5/15/2030	3.210%	\$ 50,000,000	\$ 50,000,000	\$ 49,800,000	99.600	\$ 50,000,000	3.210%	\$ 1,605,000	\$ 36,177	\$ 1,641,177	3.28%	n/a
10	SD	FMB	5.57% Series, Due 2033	3/30/2023	3/30/2033	5.570%	\$ 31,000,000	\$ 31,000,000	\$ 30,876,000	99.600	\$ 31,000,000	5.570%	\$ 1,726,700	\$ 18,600	\$ 1,745,300	5.63%	n/a
11	SD	FMB	5.42% Series, Due 2033	5/01/2023	5/1/2033	5.420%	\$ 30,000,000	\$ 30,000,000	\$ 29,880,000	99.600	\$ 30,000,000	5.420%	\$ 1,626,000	\$ 18,000	\$ 1,644,000	5.48%	n/a
12	SD	FMB	5.55% Series	3/28/2024	3/28/2029	5.550%	\$ 33,000,000	\$ 33,000,000	\$ 32,868,000	99.600	\$ 33,000,000	5.550%	\$ 1,831,500	\$ 19,800	\$ 1,851,300	5.61%	n/a
13	SD	FMB	5.75% Series	3/28/2024	3/28/2034	5.750%	\$ 7,000,000	\$ 7,000,000	\$ 6,972,000	99.600	\$ 7,000,000	5.750%	\$ 402,500	\$ 4,200	\$ 406,700	5.81%	n/a
14																	
15			SD Total Utility Long-Term Debt								\$ 520,000,000		\$ 22,053,100	\$ 948,085	\$ 23,001,185	4.42%	

Line No.	Year	Stock Dividend	Stock Splits	Changes in Par Value	Stated Value *
	(a)	(b)	(c)	(d)	(e)
1	2018	None	None	None	\$27.90
2					
3	2019	None	None	None	\$28.02
4					
5	2020	None	None	None	\$28.00
6					
7	2021	None	None	None	\$29.94
8					
9	2022	None	None	None	\$31.83
10					
11	Jan-23	None	None	None	\$31.85
12	Feb-23	None	None	None	\$31.85
13	Mar-23	None	None	None	\$31.86
14	Apr-23	None	None	None	\$31.87
15	May-23	None	None	None	\$31.88
16	Jun-23	None	None	None	\$31.97
17	Jul-23	None	None	None	\$31.99
18	Aug-23	None	None	None	\$32.17
19	Sep-23	None	None	None	\$32.35
20	Oct-23	None	None	None	
21	Nov-23	None	None	None	
22	Dec-23	None	None	None	

* The "Stated Value" as shown here is determined by dividing the Common Stock capital unearned (net of treasury stock and restricted stock) by the number of common shares outstanding.

* NorthWestern Energy Public Service Corporation does not issue public common stock. Public common stock is issued by the parent company NorthWestern Corporation (prior to October 2, 2023). On October 2, 2023, NorthWestern Energy Group, Inc. became the holding company of NorthWestern Corporation and as of this date became the company issuing public common stock.

Line No.	Year	Average Shares Outstanding (000)	Earnings Per Average Share for 5 years	Earnings Per Share for test year ending 12/31/2023	Annual Dividend Per Share	Dividends As % of Earnings	Average Market Price *	High for Month	Low for Month	Price/Earnings Ratio	Dividend Price Ratio
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	2018	49,985	\$3.94		\$2.20	55.8%	\$57.06	\$57.50	\$56.63	14.5x	3.9%
2											
3	2019	50,429	\$4.01		\$2.30	57.4%	\$70.67	\$71.16	\$70.17	17.6x	3.3%
4											
5	2020	50,559	\$3.07		\$2.40	78.2%	\$58.86	\$59.79	\$57.93	19.2x	4.1%
6											
7	2021	51,702	\$3.61		\$2.48	68.6%	\$60.28	\$60.92	\$59.64	16.7x	4.1%
8											
9	2022	55,756	\$3.28		\$2.52	76.8%	\$56.75	\$53.82	\$59.69	17.3x	4.4%
10											
11	2023										
12	January	59,760		\$0.43	\$2.53		\$57.42	\$60.52	\$54.31		
13	February	59,777		\$0.29	\$2.53		\$56.95	\$58.99	\$54.91		
14	March	59,791		\$0.33	\$2.53		\$55.70	\$58.01	\$53.39		
15	April	59,794		\$0.16	\$2.54		\$59.15	\$61.24	\$57.06		
16	May	59,798		\$0.02	\$2.54		\$58.08	\$60.29	\$55.87		
17	June	59,826		\$0.14	\$2.54		\$57.68	\$59.59	\$55.77		
18	July	60,035		\$0.14	\$2.55		\$56.59	\$58.38	\$54.79		
19	August	60,257		\$0.18	\$2.55		\$53.57	\$56.77	\$50.36		
20	September	61,055		\$0.16	\$2.55		\$50.03	\$52.52	\$47.55		
21	October										
22	November										
23	December										
24	2023	60,321	\$3.22		\$2.56	79.4%	\$52.82	\$55.19	\$50.45	16.4x	4.8%
25											

NOTES:

- a) Monthly earnings and dividend per share data is based on the reported earnings and dividends for the current and preceding three quarters.
- b) Average market price based on average of the monthly high and low closing prices

Line No.	Description (a)	Reference (b)	Amount (c)
1	Rate Base Amount	Statement M Ln. 21 (g)	\$ 95,243,682
2	Equity Ratio	Statement G pg 1 Ln. 3 (e)	53.13%
3	Derived Common Equity	Ln. 1 * Ln. 2	\$50,602,968
4	Return - Percentage	Statement G pg 1 Ln. 5 (f)	10.70%
5	Return - Amount	Ln. 3 * Ln. 4	\$5,414,518
6	Common Shares Outstanding September 30, 2023	Schedule G-2 Ln. 23	61,055,000
7			
8	Earnings Per Common Share	Ln. 5 / Ln. 7	\$ 0.09

* NorthWestern Energy Public Service Corporation does not issue public common stock. Public common stock is issued by the parent company NorthWestern Corporation (prior to October 2, 2023). On October 2, 2023, NorthWestern Energy Group, Inc. became the holding company of NorthWestern Corporation and as of this date became the company issuing public common stock.

Line No.	Description (a)	Account No. (b)	Base Period Twelve Months Ended December 31, 2022			Adjustments		Test Period Adjusted for Known & Measurable Changes			
			Total (c)	Labor (d)	Other (e)	Labor (f)	Other (g)	Total (h)	Labor (i)	Other (j)	
			\$	\$	\$	\$	\$	\$	\$	\$	
Transmission Expenses											
1	Operations:										
2	Supervision and Engineering	850	49,131	15,759	33,372	1,042		\$ 50,173	\$ 16,801	\$ 33,372	
3	Gas Main Operation	856	16,126	15,609	517	1,033		\$ 17,159	\$ 16,642	\$ 517	
4	Measuring and Regulating	857	39		39	0		\$ 39	\$ -	\$ 39	
5	Other Operation Expense	859	2,003	2,367	(364)	157		\$ 2,160	\$ 2,524	\$ (364)	
6											
7	Total Operations		67,299	33,735	33,564	2,232	0	69,531	35,967	33,564	
8											
9	Distribution Expenses										
10	Operations:										
11	Supervision and Engineering	870	482,898	464,188	18,710	30,707		\$ 513,605	\$ 494,895	\$ 18,710	
12	Load Dispatching	871	25,116	24,981	135	1,653		\$ 26,769	\$ 26,634	\$ 135	
13	Compressor Station Expenses	872	0	0	0	0		\$ 0	\$ -	\$ -	
14	Mains and Services Expenses	874	1,847,436	1,002,493	844,943	66,317		\$ 1,913,753	\$ 1,068,810	\$ 844,943	
15	Meas and Reg Station Exp-Gen	875	127,629	113,786	13,843	7,527		\$ 135,156	\$ 121,313	\$ 13,843	
16	Meas and Reg Station Exp-Industrial	876	0	0	0	0		\$ 0	\$ -	\$ -	
17	Meas and Reg Station Exp-City Gate	877	102,992	87,141	15,851	5,765		\$ 108,757	\$ 92,906	\$ 15,851	
18	Meter and House Regulator Expense	878	348,348	314,792	33,556	20,824		\$ 369,172	\$ 335,616	\$ 33,556	
19	Customer Installation Expense	879	217,456	176,500	40,956	11,676		\$ 229,132	\$ 188,176	\$ 40,956	
20	Other Expense	880	131,279	58,206	73,073	3,850		\$ 135,129	\$ 62,056	\$ 73,073	
21	Rents	881	0	0	0	0		\$ 0	\$ -	\$ -	
22											
23	Total Operations		3,283,154	2,242,087	1,041,067	148,318	0	3,431,472	2,390,405	1,041,067	
24											
25	Transmission Expenses										
26	Maintenance:										
27	Transm Maint Super & Expense	861	0			0		\$ 0	\$ -	\$ -	
28	Structures and Improvements	862	457	388	69	26		\$ 483	\$ 414	\$ 69	
29	Maintenance of Mains	863	36		36	0		\$ 36	\$ -	\$ 36	
30	Meas and Reg Station	865	1,616	1,526	90	101		\$ 1,717	\$ 1,627	\$ 90	
31											
32	Total Maintenance		2,109	1,914	195	127	0	2,236	2,041	195	
33											
34	Distribution Expenses										
35	Maintenance:										
36	Supervision and Engineering	885	173,141	166,903	6,238	11,041		\$ 184,182	\$ 177,944	\$ 6,238	
37	Structures and Improvements	886	0	0	0	0		\$ 0	\$ -	\$ -	
38	Mains	887	290,283	234,463	55,820	15,510		\$ 305,793	\$ 249,973	\$ 55,820	
39	Compressor Station Equipment	888	0	0	0	0		\$ 0	\$ -	\$ -	
40	Meas and Reg Station Exp-Gen	889	72,797	37,600	35,197	2,487		\$ 75,284	\$ 40,087	\$ 35,197	
41	Meas and Reg Station Exp-Industrial	890	0	0	0	0		\$ 0	\$ -	\$ -	
42	Meas and Reg Station Exp-City Gate	891	50,771	26,551	24,220	1,756		\$ 52,527	\$ 28,307	\$ 24,220	
43	Services	892	150,725	110,891	39,834	7,336		\$ 158,061	\$ 118,227	\$ 39,834	
44	Meters and House Regulators	893	212,116	142,886	69,230	9,452		\$ 221,568	\$ 152,338	\$ 69,230	
45	Other Equipment	894	0	0	0	0		\$ 0	\$ -	\$ -	
46											
47	Total Maintenance		949,833	719,294	230,539	47,583	0	997,416	766,877	230,539	

Customer Accounts Expenses

1	Operations:									
2	Supervision	901	0	0	0	0	0	\$ -	\$ -	-
3	Meter Reading Expenses	902	56,825	21,744	35,081	1,438	58,263	\$ 23,182	\$ 35,081	
4	Customer Records & Collections	903	566,573	198,647	367,926	13,141	21,853	\$ 601,567	\$ 211,788	\$ 389,779
5	Uncollectible Accounts	904	145,699	0	145,699	0	8,794	\$ 154,493	\$ -	\$ 154,493
6	Misc. Customer Accounts Expense	905	21,954	0	21,954	0	21,954	\$ -	\$ -	\$ 21,954
7										
8	Total Customer Accounts Expenses		<u>791,051</u>	<u>220,391</u>	<u>570,660</u>	<u>14,579</u>	<u>30,647</u>	<u>836,277</u>	<u>234,970</u>	<u>601,307</u>

Customer Service & Info. Expenses

11	Operations:									
12	Supervision	907	0	0	0	0	0	\$ -	\$ -	-
13	Customer Assistance Expense	908	424,817	419,849	4,968	27,774	452,591	\$ 447,623	\$ 4,968	
14	Information & Instruction Expense	909	71,341	0	71,341	0	71,341	\$ -	\$ -	\$ 71,341
15	Misc. Customer Service Expense	910	0	0	0	0	0	\$ -	\$ -	-
16										
17	Total Customer Accounts Expenses		<u>496,158</u>	<u>419,849</u>	<u>76,309</u>	<u>27,774</u>	<u>0</u>	<u>523,932</u>	<u>447,623</u>	<u>76,309</u>

Sales Expenses

20	Operations:									
21	Supervision	911	0	0	0	0	0	\$ -	\$ -	-
22	Demonstrating and Selling	912	0	0	0	0	0	\$ -	\$ -	-
23	Advertising	913	72,157	0	72,157	0	(72,157)	\$ -	\$ -	-
24										
25	Total Customer Accounts Expenses		<u>72,157</u>	<u>0</u>	<u>72,157</u>	<u>0</u>	<u>(72,157)</u>	<u>0</u>	<u>0</u>	<u>0</u>

Administrative and General Expenses

28	Salaries	920	1,324,515	1,310,545	13,970	86,695	1,411,210	\$ 1,397,240	\$ 13,970	
29	Incentive	920.4	395,462	0	395,462	0	(215,523)	\$ 179,939	\$ -	\$ 179,939
30	Office Supplies & Expense	921	935,057	0	935,057	0	(4,376)	\$ 930,681	\$ -	\$ 930,681
31	A&G Expense Transferred	922	(533,201)	0	(533,201)	0	(533,201)	\$ -	\$ -	(533,201)
32	Outside Services	923	433,095	0	433,095	0	433,095	\$ -	\$ -	\$ 433,095
33	Property Insurance	924	78,177	0	78,177	0	10,741	\$ 88,917	\$ -	\$ 88,917
34	Injuries and Damages	925	595,779	0	595,779	0	57,831	\$ 653,610	\$ -	\$ 653,610
35	Pensions and Benefits	926	1,590,772	(35)	1,590,807	(2)	192,469	\$ 1,783,239	\$ (37)	\$ 1,783,276
36	Regulatory Commission Expense	928	0	0	0	0	41,474	\$ 41,474	\$ -	\$ 41,474
37	Miscellaneous General Expense	930	267,967	0	267,967	0	(67,192)	\$ 200,775	\$ -	\$ 200,775
38	Rents	931	61,329	0	61,329	0	61,329	\$ -	\$ -	\$ 61,329
39	Building Maintenance	932	254,155	85,723	168,432	5,671	259,826	\$ 91,394	\$ -	\$ 168,432
40										
41	Total Administrative & General		<u>5,403,107</u>	<u>1,396,233</u>	<u>4,006,874</u>	<u>92,363</u>	<u>15,423</u>	<u>5,510,893</u>	<u>1,488,596</u>	<u>4,022,297</u>
42										
43	Total Operations & Maintenance		<u><u>11,064,868</u></u>	<u><u>5,033,503</u></u>	<u><u>6,031,365</u></u>	<u><u>332,975</u></u>	<u><u>(26,087)</u></u>	<u><u>11,371,756</u></u>	<u><u>5,366,478</u></u>	<u><u>6,005,278</u></u>

Line No.	FERC	Description	Total	Test Period Adjustments	Adjusted Amount
	(a)	(b)	(c)	(d)	(e)
1	805	Rate Code 81 - Residential	\$24,927,540	\$28,397	\$24,955,937
2	805	Rate Code 82 - Small Commercial	\$15,033,061	\$15,810	\$15,048,871
3	805	Rate Code 84 - Large Firm (Option A)	\$2,543,652	\$1,792	\$2,545,444
4	805	Rate Code 84 - Large Firm (Option B)	\$405,487	\$234	\$405,721
5	805	Rate Code 85 - Large Inter. (Option A)	\$205,718	\$124	\$205,842
6	805	Rate Code 85 - Large Inter. (Option B)	\$165,998	(\$250)	\$165,748
7	805	Rate Code 86 - Contract Sales (Opt A)	\$1,642,161	\$1,704	\$1,643,865
8	805	Rate Code 86 - Contract Sales (Opt B)	\$1,072,147	\$1,192	\$1,073,339
9					
10					
11					
12	Total Purchased Gas		\$ 45,995,764	\$ 49,003	\$ 46,044,767
13					

Line

No.	FERC	Description	SD Gas Total	Pro Forma Adjustments	SD Gas Amount	Comments
	(a)	(b)	(c)	(d)	(e)	(f)
1	909, 913	Advertising				
2	909	Conservation, Safety, Informational Advertising	\$ 71,341		\$ 71,341	See H3a for a list
3	913	Promotional & Sales Advertising	\$ 72,157	\$ (72,157)	\$ -	Remove image advertising and sports programs sponsorships
4		Total Advertising	<u>\$ 143,498</u>	<u>\$ (72,157)</u>	<u>\$ 71,341</u>	
5						
6	922	Administrative Expenses Transferred - Credit				
7		Payroll and Expenses	\$ (533,201)		\$ (533,201)	Overhead to capital and Labor to GRT. Time study completed in 2021
8						
9	926	Employee Pensions and Benefits:				
10	510405	Medical	\$ 874,336	\$ 75,700	\$ 950,036	Update to 12 months ended May 2024, will roll forward as requestec
11	510270	Retire Savings Plan	\$ 493,829	\$ 25,853	\$ 519,682	4% company match on pay increases plus 5% non-elective contribution, see HE
12	510210	Pension	\$ 106,612		\$ 106,612	
13	510435	Group Dental Plan	\$ 49,127		\$ 49,127	
14	510070	Vacation - build accrual (expensed as earned)	\$ 75,237		\$ 75,237	
15	510400	Miscellaneous	\$ 55,346		\$ 55,346	tuition reimbursement, benefits administration
16	510450	Wellness Program	\$ 14,750		\$ 14,750	
17	510430	Group Vision Plan	\$ 8,052		\$ 8,052	
18	510420	Group Life Insurance	\$ 4,400		\$ 4,400	
19	604153	Post-Retirement FPP - amortization through 2023	\$ (90,916)	\$ 90,916	\$ -	3 year amortization of an actuarial FPP gain was done 12/31/23
20						
21		Total benefits cost	<u>\$ 1,590,772</u>	<u>\$ 192,469</u>	<u>\$ 1,783,241</u>	
22						
23	928	Regulatory Commission Expense	\$ -	\$ 41,474	\$ 41,474	
24						
25	929	Duplicate Charges	\$ -	\$ -	\$ -	
26						
27		Miscellaneous General Expenses (FERC 930):				
28	930	05S-Z543-EEF - Energy Efficiency Education	\$ 5,255	\$ -	\$ 5,255	Energy Efficiency - See H3a for a list
29	930	Sponsorships	\$ 14,085	\$ (14,085)	\$ -	Dex building, SD GEOD annual conference sponsorship, Stampede Hockey
30	930	03M-C626-CON - Customer Experience	\$ 8,796	\$ (8,796)	\$ -	Flynn Wright, Gartner, Customer Experience Strategy, E-Channel Service
31	930	Special Events 05S-Z557-SPE	\$ 8,544	\$ (8,544)	\$ -	State Fair booth (safety message), NSU Building sponsorship, SD Pork Producers booth
32	930	Industry Association Dues- AGA	\$ 29,354		\$ 29,354	American Gas Association Dues
33	930	Industry Association Dues- MEA	\$ 5,622		\$ 5,622	Midwest Energy Association Dues
34	930	Corporate Governance	\$ 5,383		\$ 5,383	Annual meeting, proxy
35	930	Professional Dues	\$ 4,613		\$ 4,613	South Dakota Economic Development Professionals Association, SEFP Dues
36	930	Misc: Seminars, Employee Dues, HR Recruitment	\$ 8,896		\$ 8,896	
37	930	Commitment Fees	\$ 24,042		\$ 24,042	
38	930	Economic Development	\$ 38,776	\$ (13,776)	\$ 15,000	See Econ Dev filing which caps ED at \$15,000, asking to increase to \$25,000
39	930	Board Dividends	\$ 21,990	\$ (21,990)	\$ -	Remove dividends on stock for officers
40	930	Board Fees	\$ 92,610		\$ 92,610	
41	930	Total Miscellaneous General	<u>\$ 267,967</u>	<u>\$ (67,192)</u>	<u>\$ 190,775</u>	
42						
43		Total Listed Accounts	<u>\$ 1,469,036</u>	<u>\$ 94,593</u>	<u>\$ 1,553,629</u>	

Line No.	Category	Account Description	Account Number	Posting Date	Total Invoice		Comments
					Amount	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	909 - Informational	Advertising - Other	04S-Z535-PDA	1/12/2023	\$ 209.43	\$ 50.26	Phone Directory Ads
2		Advertising - Other	04S-Z535-PDA	2/1/2023	\$ 1,470.75	\$ 352.98	Phone Directory Ads
3		Advertising - Other	04S-Z535-PDA	2/1/2023	\$ 36.00	\$ 8.64	Phone Directory Ads
4		Advertising - Other	04S-Z535-PDA	3/1/2023	\$ 36.00	\$ 8.64	Phone Directory Ads
5		Advertising - Other	04S-Z535-PDA	3/1/2023	\$ 2,037.78	\$ 489.07	Phone Directory Ads
6		Advertising - Other	04S-Z535-PDA	3/1/2023	\$ 1,371.88	\$ 329.25	Phone Directory Ads
7		Advertising - Other	04S-Z535-PDA	4/1/2023	\$ 600.00	\$ 144.00	Phone Directory Ads
8		Advertising - Other	04S-Z535-PDA	4/1/2023	\$ 482.40	\$ 115.78	Phone Directory Ads
9		Advertising - Other	04S-Z535-PDA	6/1/2023	\$ 2,136.40	\$ 512.74	Phone Directory Ads
10		Advertising - Other	04S-Z535-PDA	6/1/2023	\$ 120.00	\$ 28.80	Phone Directory Ads
11		Advertising - Other	04S-Z535-PDA	7/1/2023	\$ 600.00	\$ 144.00	Phone Directory Ads
12		Advertising - Other	04S-Z535-PDA	7/1/2023	\$ 120.00	\$ 28.80	Phone Directory Ads
13		Advertising - Other	04S-Z535-PDA	8/1/2023	\$ 1,248.00	\$ 299.52	Phone Directory Ads
14		Advertising - Other	04S-Z535-PDA	8/1/2023	\$ 120.00	\$ 28.80	Phone Directory Ads
15		Advertising - Other	04S-Z535-PDA	9/1/2023	\$ 600.00	\$ 144.00	Phone Directory Ads
16		Advertising - Other	04S-Z535-PDA	9/1/2023	\$ 120.00	\$ 28.80	Phone Directory Ads
17		Advertising - Other	04S-Z535-PDA	10/1/2023	\$ 2,150.00	\$ 516.00	Phone Directory Ads
18		Advertising - Other	04S-Z535-PDA	10/1/2023	\$ 120.00	\$ 28.80	Phone Directory Ads
19		Advertising - Other	04S-Z535-PDA	11/1/2023	\$ 3,090.00	\$ 741.60	Phone Directory Ads
20		Advertising - Other	04S-Z535-PDA	11/1/2023	\$ 1,042.50	\$ 250.20	Phone Directory Ads
21		Advertising - Other	04S-Z535-PDA	12/1/2023	\$ 2,484.00	\$ 596.16	Phone Directory Ads
22		Advertising - Other	04S-Z535-PDA	12/1/2023	\$ 120.00	\$ 28.80	Phone Directory Ads
23					<u>\$ 20,315.14</u>	<u>\$ 4,875.63</u>	
24							
25	909 - Safety	Advert. - Radio	03S-Z559-PLS	7/31/2023	\$ 6,860.80	\$ 4,185.09	Pipeline Safety
26		Advert. - Television	03S-Z559-PLS	12/12/2022	\$ 100.00	\$ 61.00	Pipeline Safety
27		Advert. - Television	03S-Z559-PLS	10/11/2023	\$ 8,665.00	\$ 5,285.65	Pipeline Safety
28		Advert. - Internet	03S-Z559-PLS	7/31/2023	\$ 4,500.00	\$ 2,745.00	Pipeline Safety
29					<u>\$ 20,125.80</u>	<u>\$ 12,276.74</u>	
30							
31	909 - Safety	Advert. - Other	03S-Z552-DIG	12/6/2023	\$ 500.00	\$ 120.00	Call Before You Dig
32		Advert. - Other	03S-Z552-DIG	12/6/2023	\$ 500.00	\$ 120.00	Call Before You Dig
33		Advert. - Radio	03S-Z552-DIG	9/12/2023	\$ 5,625.60	\$ 1,350.14	Call Before You Dig
34		Advert. - Internet	03S-Z552-DIG	9/12/2023	\$ 4,620.00	\$ 1,108.80	Call Before You Dig
35		Advert.-Signs/Banner	03S-Z552-DIG	10/11/2023	\$ 14,780.00	\$ 3,547.20	Call Before You Dig
36					<u>\$ 26,025.60</u>	<u>\$ 6,246.14</u>	

Line No.	Category (a)	Account Description (b)	Account Number (c)	Posting Date (d)	Total Invoice Amount (e)	SD Gas Amount (f)	Comments (g)
1	909 - Informational	Postage	04S-Z558-MBI	12/30/2022	\$ 30.98	\$ 7.44	Monthly Bill Insert
2		Postage	04S-Z558-MBI	3/31/2023	\$ 131.22	\$ 31.49	Monthly Bill Insert
3		Postage	04S-Z558-MBI	3/31/2023	\$ 47.56	\$ 11.41	Monthly Bill Insert
4		Postage	04S-Z558-MBI	4/30/2023	\$ 47.90	\$ 11.50	Monthly Bill Insert
5		Postage	04S-Z558-MBI	5/26/2023	\$ 45.00	\$ 10.80	Monthly Bill Insert
6		Postage	04S-Z558-MBI	2/28/2023	\$ 30.98	\$ 7.44	Monthly Bill Insert
7		Postage	04S-Z558-MBI	1/30/2023	\$ 30.98	\$ 7.44	Monthly Bill Insert
8		Postage	04S-Z558-MBI	6/29/2023	\$ 47.90	\$ 11.50	Monthly Bill Insert
9		Postage	04S-Z558-MBI	7/31/2023	\$ 47.77	\$ 11.46	Monthly Bill Insert
10		Postage	04S-Z558-MBI	8/31/2023	\$ 47.77	\$ 11.46	Monthly Bill Insert
11		Outside Services - Other	04S-Z558-MBI	12/30/2022	\$ 5,070.18	\$ 1,216.84	Monthly Bill Insert
12		Outside Services - Other	04S-Z558-MBI	3/30/2023	\$ 5,544.39	\$ 1,330.65	Monthly Bill Insert
13		Outside Services - Other	04S-Z558-MBI	4/30/2023	\$ 5,541.49	\$ 1,329.96	Monthly Bill Insert
14		Outside Services - Other	04S-Z558-MBI	5/26/2023	\$ 5,206.00	\$ 1,249.44	Monthly Bill Insert
15		Outside Services - Other	04S-Z558-MBI	2/28/2023	\$ 5,542.51	\$ 1,330.20	Monthly Bill Insert
16		Outside Services - Other	04S-Z558-MBI	1/30/2023	\$ 5,070.18	\$ 1,216.84	Monthly Bill Insert
17		Outside Services - Other	04S-Z558-MBI	6/29/2023	\$ 5,541.49	\$ 1,329.96	Monthly Bill Insert
18		Outside Services - Other	04S-Z558-MBI	7/31/2023	\$ 5,313.60	\$ 1,275.26	Monthly Bill Insert
19		Outside Services - Other	04S-Z558-MBI	8/31/2023	\$ 5,313.60	\$ 1,275.26	Monthly Bill Insert
20		Outside Services - Other	04S-Z558-MBI	9/27/2023	\$ 5,361.37	\$ 1,286.73	Monthly Bill Insert
21		Outside Services - Other	04S-Z558-MBI	12/31/2023	\$ 5,361.37	\$ 1,286.73	Monthly Bill Insert
22		Outside Services - Other	04S-Z558-MBI	12/31/2023	\$ 5,361.37	\$ 1,286.73	Monthly Bill Insert
23				\$ 64,735.61	\$ 15,536.55		
24							
25							
26	909 - Safety	Outside Serv-Other	03S-Z551-SNG	3/31/2023	\$ 249.34	\$ 249.34	Natural Gas Safety
27		Outside Serv-Other	03S-Z551-SNG	4/30/2023	\$ 1,439.88	\$ 1,439.88	Natural Gas Safety
28		Advert. - Production	03S-Z551-SNG	7/31/2023	\$ 599.20	\$ 599.20	Natural Gas Safety
29		Advert. - Production	03S-Z551-SNG	7/31/2023	\$ 635.97	\$ 635.97	Natural Gas Safety
30		Advert. - Radio	03S-Z551-SNG	4/5/2023	\$ 2,774.78	\$ 2,774.78	Natural Gas Safety
31		Advert. - Radio	03S-Z551-SNG	11/3/2023	\$ 2,206.49	\$ 2,206.49	Natural Gas Safety
32		Advert. - Internet	03S-Z551-SNG	4/5/2023	\$ 2,164.23	\$ 2,164.23	Natural Gas Safety
33		Advert. - Internet	03S-Z551-SNG	11/3/2023	\$ 1,250.00	\$ 1,250.00	Natural Gas Safety
34		Advert. - Internet	03S-Z551-SNG	12/8/2023	\$ 7,750.00	\$ 7,750.00	Natural Gas Safety
35		Advert. - Internet	03S-Z551-SNG	12/8/2023	\$ 3,401.80	\$ 3,401.80	Natural Gas Safety
36				\$ 22,471.69	\$ 22,471.69		

Line No.	Category	Account Description	Account Number	Posting Date	Total Invoice Amount	SD Gas Amount	Comments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	909 - Safety	Advert. - Production	05S-Z542-CUC	12/15/2023	\$ 2,633.38	\$ 632.01	Customer Education
2		Advert. - Radio	05S-Z542-CUC	4/5/2023	\$ 244.00	\$ 58.56	Customer Education
3		Advert. - Internet	05S-Z542-CUC	4/5/2023	\$ 13,482.76	\$ 3,235.86	Customer Education
4		Advert. - Internet	05S-Z542-CUC	6/30/2023	\$ 2,662.50	\$ 639.00	Customer Education
5		Advert. - Internet	05S-Z542-CUC	7/31/2023	\$ 8,400.00	\$ 2,016.00	Customer Education
6		Advert. - Internet	05S-Z542-CUC	12/8/2023	\$ 9,000.00	\$ 2,160.00	Customer Education
7		Advert.-Signs/Banner	05S-Z542-CUC	9/12/2023	\$ 1,200.00	\$ 288.00	Customer Education
8		Advert.-Signs/Banner	05S-Z542-CUC	9/12/2023	\$ 937.50	\$ 225.00	Customer Education
9		Advert.-Signs/Banner	05S-Z542-CUC	10/11/2023	\$ 2,834.40	\$ 680.26	Customer Education
10					<u>\$ 41,394.54</u>	<u>\$ 9,934.69</u>	
11							
12							
13	930.1 - Special Events	Advertising - Other	05S-Z543-EEF	12/6/2023	\$ 500.00	\$ 120.00	Energy Efficiency
14		Advertising - Radio	05S-Z543-EEF	7/31/2023	\$ 3,783.88	\$ 908.13	Energy Efficiency
15		Advertising - Radio	05S-Z543-EEF	9/12/2023	\$ 1,885.94	\$ 452.63	Energy Efficiency
16		Advertising - Radio	05S-Z543-EEF	10/11/2023	\$ 1,867.12	\$ 448.11	Energy Efficiency
17		Advertising - Internet	05S-Z543-EEF	6/30/2023	\$ 4,425.00	\$ 1,062.00	Energy Efficiency
18		Advertising - Internet	05S-Z543-EEF	9/12/2023	\$ 1,125.00	\$ 270.00	Energy Efficiency
19		Advertising - Internet	05S-Z543-EEF	11/3/2023	\$ 1,125.00	\$ 270.00	
20		Advertising - Internet	05S-Z543-EEF	12/8/2023	\$ 1,125.00	\$ 270.00	
21		Advertising - Signs & Bar	05S-Z543-EEF	2/28/2023	\$ 1,235.30	\$ 296.47	
22		Advertising - Signs & Bar	05S-Z543-EEF	1/31/2023	\$ 3,705.90	\$ 889.42	
23		Advertising - Signs & Bar	05S-Z543-EEF	4/5/2023	\$ 617.65	\$ 148.24	
24	Marketing Promotions/Tr	05S-Z543-EEF	12/6/2023	\$ 500.00	\$ 120.00		
25					<u>\$ 21,895.79</u>	<u>\$ 5,254.99</u>	
26							
27		Grand Total of Claimed Advertising - FERC 909				\$ 71,341.44	
28		Grand Total of Claimed Advertising - FERC 930.1				\$ 5,254.99	

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy
 South Dakota Rate Review
 Interdepartmental Transactions
 December 31, 2023 Test Year

Line No.	Description	Total Amount	South Dakota Gas Factor	Total Allocated to SD Gas
	(a)	(b)	(c)	(d)
1	Labor allocation to GRT, a division	Acct. No. 922		
2	of NorthWestern Services, LLC			
3				
4	January-23	\$ (1,028)	0.24	\$ (247)
5	February-23	\$ (1,028)	0.24	\$ (247)
6	March-23	\$ (1,028)	0.24	\$ (247)
7	April-23	\$ (1,028)	0.24	\$ (247)
8	May-23	\$ (1,028)	0.24	\$ (247)
9	June-23	\$ (1,028)	0.24	\$ (247)
10	July-23	\$ (1,028)	0.24	\$ (247)
11	August-23	\$ (1,028)	0.24	\$ (247)
12	September-23	\$ (1,028)	0.24	\$ (247)
13	October-23	\$ (1,028)	0.24	\$ (247)
14	November-23	\$ (1,028)	0.24	\$ (247)
15	December-23	\$ (1,028)	0.24	\$ (247)
16		<u>\$ (12,336)</u>		<u>\$ (2,961)</u>

Line	Description	Test Year Labor	2024 Increase	2024 Labor	2025 Increase	2025 Labor
	(a)	(b)	(c)	(d)	(e)	(f)
1	Union	\$ 2,759,852	4.00%	\$ 2,870,246	4.00%	\$ 2,985,056
2	Non-union	\$ 2,273,648	4.74%	\$ 2,381,419	Unknown	\$ 2,381,419
3	Pro Forma Labor					\$ 5,366,475
4	Test Year Labor					\$ 5,033,500
5	Difference					<u>\$ 332,975</u>
6						
7	PAYROLL TAX ADJUSTMENT					
8	Description	Amount				
9	(a)	(b)				
10						
11	Test year labor	\$ 5,033,500				
12	Pro Forma Labor	\$ 5,366,475				
13	Labor Increase	\$ 332,975				
14	Percentage Increase	6.62%				
15						
16	Social Security					
17	Test year payroll tax - Social Security	\$ 292,522				
18	Increase due to labor increase	\$ 19,351				
19	Percentage labor subject to Social Security	95.01%				
20	Adjustment	<u>\$ 18,386</u>				
21						
22	Medicare					
23	Test year payroll tax - Medicare	\$ 85,409				
24	Adjustment	<u>\$ 5,650</u>				
25						
26	Total Payroll Tax Adjustment - 408.1	<u>\$ 24,036</u>				
27						
28	401K COMPANY MATCH ADJUSTMENT					
29	Description	Amount				
30	(a)	(b)				
31						
32	Test year labor	\$ 5,033,500				
33	Pro Forma Labor	\$ 5,366,475				
34	Labor Increase	<u>\$ 332,975</u>				
35						
36	Employer elective 401k contribution	3.72%				
37	Adjustment - elective portion	<u>\$ 12,391</u>				
38						
39	Employer non-elective 401k contribution	5.81%				
40	Adjustment - non-elective portion	<u>\$ 19,359</u>				
41						
42	Total 401k Adjustment - FERC 926	<u>\$ 31,749</u>				

Line No.	Source (a)	FERC (b)	Description (c)	Amount (d)
1	Statement P		Reg Amortization Purchased Gas Costs Tracker Interest	\$ 101,791
2				
3	Statement P	407	Ad Valorem Tracker Interest	\$ (7,296)
4				
5				
6				
7			Pro Forma Adjustment to Regulatory Debits/Credits	\$ 101,791
8			Pro Forma Adjustment to 407.3	\$ (7,296)
9				
10			TOTAL Adjustment	\$ 94,495

<u>Line</u>	<u>Year Ending</u> (a)	<u>Billed Revenue</u> (b)	<u>Bad Debt Expense</u> (c)	<u>Uncollectible Rate</u> (d)
1	December 31, 2019	\$ 45,067,164	\$ 114,915	0.25%
2	December 31, 2020	\$ 35,862,747	\$ 135,202	0.38%
3	December 31, 2021	\$ 45,727,404	\$ 97,649	0.21%
4	December 31, 2022	\$ 67,664,749	\$ 113,122	0.17%
5	December 31, 2023	\$ 62,507,378	\$ 145,699	0.23%
6	5-Year Average	\$ 51,365,888	\$ 121,317	0.24%
	<u>Adjusted Test Year Revenue</u>	<u>Five Year Average Bad Debt %</u>	<u>5 Year Avg Adjusted Bad Debt</u>	
7	\$ 65,412,381	0.24%	\$ 154,493	
8		SD Gas Per Books	\$ 145,699	
9		<u>Adjustment to FERC 904</u>	<u>\$ 8,794</u>	

Line No.	Description	Amount
	(a)	(b)
1		
2	Total aircraft costs Jan 1, 2023- Dec 31, 2023	\$ 2,002,130
3		
4	SD Gas portion - 5% - uses shared allocation methodology	\$ 100,107
5		
6	Total miles flown by company aircraft Jan 1, 2023 - Dec 31, 2023	207,544
7		
8	Miles that had spouses onboard or to lineman's rodeo	11,404
9		
10	Percent of flights with spousal travel and Lineman's Rodeo trip	5.49%
11		
12	Percent of passengers on those flights that were spouses or lineman rodeo	41.38%
13		
14	Percent of flights with spousal travel	2.27%
15		
16	FERC Acct 921 Adjustment	\$ (2,276)

<u>Line</u>	<u>Description</u>	<u>South Dakota Gas Amount</u>
	(a)	(b)
1	FINANCIAL CONCEPTS AND APPLICATIONS - ROE WITNESS	\$ 5,000
2	GANNETT FLEMING	\$ 19,421
3	STATE AGENCY FEES - estimate	\$ 100,000
4	<u>Total Rate Case Expense</u>	<u>\$ 124,421</u>
5		
6	Amortization Period (years)	3
7	Amortized Rate case expense	<u>\$ 41,474</u>
8		
9	Rate Case Expense	\$ 124,421
10		
11	Rate Case expense recorded in test year	\$ -
12		
13	Pro Forma Expense Adjustment	<u>\$ 41,474</u>
14		
15	Pro Forma Rate Base Adjustment	<u>\$ 62,210</u>

Line No.	FERC	Description	South Dakota Gas Amount
	(a)	(b)	(c)
1	920.4	Long Term Incentive Per Books	\$ 132,777
2		100% shareholder portion	100%
3		LTIP to remove from 920.4	\$ (132,777)
4			
5			
6	920.4	Short Term Incentive per Books	\$ 262,685
7		Net Income Portion	31.5%
8		STIP to remove from 920.4	\$ (82,746)
9	926	401-K match on incentive removed	(5,897)
10			
11		LTIP Adjustment	\$ (132,777)
12		STIP Adjustment	\$ (82,746)
13		<u>Total 920.4 Adjustment</u>	<u>\$ (215,523)</u>
14			
15		<u>Total 926 Adjustment</u>	<u>\$ (5,897)</u>

Line	Description	South Dakota Gas Amount 925	
		FERC	FERC
	(a)	(b)	(c)
	<u>Claims & Injury Comp. Period</u>		
1	01/1/2019-12/31/2019	925	\$ 291,122
2	01/1/2020-12/31/2020	925	\$ 467,932
3	01/1/2021-12/31/2021	925	\$ 458,515
4	01/1/2022-12/31/2022	925	\$ 516,169
5	01/1/2023-12/31/2023	925	\$ 595,779
6			
7	12 mo ended June 2024	925	\$ 653,610
8			
9			
10	Test Year Amount	925	\$ 595,779
11			
12	<u>Adjustment to Test Year FERC 925</u>	925	\$ 57,831
13			
14	<u>Property Insurance Expense</u>		
15	01/1/2022-12/31/2022	924	\$ 65,409
16	01/1/2023-12/31/2023	924	\$ 78,177
17	01/1/2024-12/31/2024 - policy locked in	924	\$ 88,917
18			
19	Test Year Amount	924	\$ 78,177
20			
21	<u>Adjustment to Test Year FERC 924</u>	924	\$ 10,741

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy
South Dakota Rate Review
Workpapers for Interest Synchronization
December 31, 2023 Test Year

<u>Line</u>	<u>Description</u>	<u>Amount</u>
	(a)	(b)
1	Investment To Be Financed (Average Rate Base)	\$ 95,607,268
2	Weighted Cost of Long Term Debt	<u>2.070%</u>
3	Synchronized Interest Expense	\$ 1,979,070
4	Interest Expense as filed	<u>\$ 4,292,207</u>
5	Difference In Interest Expense	\$ (2,313,136)
6	Federal Income Tax Adjustment (21%)	<u><u>\$ 485,759</u></u>

Line No.	South Dakota Natural Gas	January-23	February-23	March-23	April-23	May-23	June-23	July-23	August-23	September-23	October-23	November-23	December-23	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	Revenues-Sales of Gas													
2	Residential	7,022,769	6,427,890	6,484,703	5,192,837	2,341,407	840,650	672,797	648,187	666,292	807,059	2,035,304	3,498,122	36,638,018
3	Commerical & Industrial - Small	3,670,554	3,448,530	3,524,165	2,797,477	1,105,742	370,061	293,742	275,858	287,342	333,137	896,543	1,651,550	18,654,703
4	Commerical & Industrial - Lg Firm	741,390	663,728	508,657	282,341	169,108	140,990	116,833	114,151	122,487	119,957	177,664	242,362	3,399,667
5	Commerical & Industrial - Interrupt	28,901	20,851	16,735	9,533	7,867	25,948	58,840	37,043	36,885	77,975	134,251	32,795	487,625
6	Commerical & Industrial - Rate 86	645,777	513,160	504,045	337,977	187,967	69,880	46,639	51,930	55,968	93,363	307,147	513,513	3,327,365
7	Total Retail	12,109,391	11,074,159	11,038,305	8,620,165	3,812,091	1,447,529	1,188,851	1,127,169	1,168,974	1,431,491	3,550,909	5,938,342	62,507,378
8														
9	Transport Revenue	510,830	521,178	484,866	554,340	468,166	425,449	392,169	414,633	416,395	429,103	463,141	486,336	5,566,608
10														
11	Total Retail and Transport Revenue	12,620,221	11,595,337	11,523,171	9,174,505	4,280,257	1,872,978	1,581,020	1,541,802	1,585,370	1,860,595	4,014,051	6,424,679	68,073,985
12														
13	Other Operating Revenue													
14	Miscellaneous Revenue	7,974	7,065	6,930	7,209	7,290	9,725	8,680	8,980	8,639	9,734	11,152	8,985	102,363
15	Late Payment Charges	8,810	12,364	16,309	12,365	8,510	5,334	2,095	2,440	1,701	2,154	2,748	4,918	79,746
16	Total Other	16,784	19,429	23,239	19,574	15,800	15,059	10,775	11,420	10,340	11,888	13,900	13,903	182,109
17														
18	Total Operating Revenue	12,637,005	11,614,766	11,546,410	9,194,079	4,296,057	1,888,037	1,591,795	1,553,222	1,595,709	1,872,482	4,027,950	6,438,581	68,256,095
19														
20														
21	Natural Gas Sold - MMBtu													
22	Residential	662,425	556,128	533,425	444,353	203,698	54,426	34,673	32,441	35,718	53,758	204,290	364,092	3,179,427
23	Commerical & Industrial - Small	385,257	332,606	322,343	271,344	121,658	41,263	29,181	27,158	30,130	39,051	118,256	204,470	1,922,717
24	Commerical & Industrial - Lg Firm	82,007	72,408	69,847	60,802	29,966	18,444	13,013	15,981	19,133	17,780	34,976	49,063	483,420
25	Commerical & Industrial - Interrupt	2,279	2,170	2,643	2,005	2,486	11,869	17,125	9,967	11,115	20,966	38,527	7,838	128,990
26	Commerical & Industrial - Rate 86	87,649	69,220	73,208	63,812	39,660	16,775	9,060	9,910	11,503	23,645	92,841	136,535	633,818
27	Total Retail	1,219,617	1,032,532	1,001,466	842,316	397,468	142,777	103,052	95,457	107,599	155,200	488,890	761,998	6,348,372
28														
29	Gas Transported - MMBtu	2,751,930	2,795,002	2,565,475	2,787,506	2,497,454	2,429,342	2,418,280	2,444,240	2,471,950	2,426,426	2,694,769	2,774,039	31,056,413
30														
31	TOTAL MMBtu Sold	3,971,547	3,827,534	3,566,941	3,629,822	2,894,922	2,572,119	2,521,332	2,539,697	2,579,549	2,581,626	3,183,659	3,536,037	37,404,785
32														
33	Number of Customers													
34	Residential	42,130	42,160	42,159	42,064	41,872	41,806	41,787	41,813	41,863	42,148	42,375	42,463	
35	Commerical & Industrial - Small	6,995	7,010	21	6,998	6,967	6,926	6,929	6,932	6,921	6,967	7,018	7,064	
36	Commerical & Industrial - Lg Firm	112	112	112	113	113	113	113	113	112	113	113	114	
37	Commerical & Industrial - Interrupt	26	26	26	28	35	35	35	35	41	51	33	30	
38	Commerical & Industrial - Rate 86	106	106	105	108	108	107	106	107	108	108	110	108	
39	Transport Customers	105	105	105	102	102	101	101	101	101	101	101	103	
40	Total Customers	49,474	49,519	42,528	49,413	49,197	49,088	49,071	49,101	49,146	49,488	49,750	49,882	

Line No.	South Dakota Electric	Test Year Actual Revenue	Pro-Forma Adjustments	Pro-Forma Revenue	Proposed Revenue Increase	Proposed Total Revenue
	(a)	(b)	(c)	(d)	(e)	(f)
1	REVENUES-SALES OF GAS					
2	Residential	36,638,018	(1,083,329)	35,554,688	4,422,989	39,977,678
3	Commerical & Industrial - Small	18,654,703	(350,685)	18,304,018		18,304,018
4	Commerical & Industrial - Lg Firm	3,399,667	(37,118)	3,362,549		3,362,549
5	Commerical & Industrial - Interrupt	487,625	(8,539)	479,085		479,085
6	Commerical & Industrial - Rate 86	3,327,365	(38,315)	3,289,051		3,289,051
7	TOTAL Retail	62,507,378	(1,517,986)	60,989,392	4,422,989	65,412,381
8						
9	Transport Revenue	5,566,608	(359,382)	5,207,226	1,620,233	6,827,459
10						
11	TOTAL Retail and Transport	68,073,985	(1,877,368)	66,196,618	6,043,222	72,239,840
12						
13	OTHER OPERATING REVENUE					
14	Miscellaneous Revenue	102,363		102,363		102,363
15	Late Payment Charges	79,746		79,746		79,746
16						
17	TOTAL Other	182,109	-	182,109	-	182,109
18						
19	TOTAL Operating Revenues	68,256,095	(1,877,368)	66,378,727	6,043,222	72,421,949

Sources

C2 - Schedule I-1, page 1, column f, rows 5-9 minus page 5, column h, row 43

C3 - Schedule I-1, page 1, column f, rows 12-17 minus page 3, column d, row 23 minus page 5, column h, row 44

C4 - Schedule I-1, page 1, column f, rows 20-29 minus page 3, column d, row 23 minus page 5, column h, rows 45 and 46

C5 - Schedule I-1, page 1, column f, rows 32-41 minus page 3, column d, row 23 minus page 5, column h, rows 47 and 48

C6 - Schedule I-1, page 2, column f, rows 2-11 minus page 3, column d, row 23 minus page 5, column h, rows 49 and 50

C9 - Schedule I-1, page 2, column d, row 22 minus column d, row 24 minus page 4, column d, row 3 minus page 5, column h, rows 51 and 52

E2 - Statement M, page 1, column f, row 2

E9 - Statement M, page 1, column f, row 3

Line No.	Description	Base year Therms	Weather Adjusted Test Year Therms	Therms Adjustment	Rate	Dollars
	(a)	(b)	(c)	(d)	(e)	(f)
1	2023 Actual Heating Degree Days	7,665				
2	Normal Heating Degree Days	7,675				
3						
4	Rate 81					
5	Block 1	10,149,348	10,157,860	8,512	\$0.37880	\$3,224
6	Block 2	21,644,922	21,672,630	27,708	\$0.17000	\$4,710
7	Ad Valorem	31,794,270	31,830,490	36,220	\$0.00436	\$158
8	Gas Commodity	31,794,270	31,830,490	36,220	\$0.66057	\$23,926
9	Gas Demand	31,794,270	31,830,490	36,220	\$0.12345	\$4,471
10						
11	Rate 82					
12	Block 1	10,412,463	10,422,874	10,411	\$0.17280	\$1,799
13	Block 2	7,055,491	7,063,568	8,077	\$0.11000	\$888
14	Block 3	1,759,216	1,760,948	1,732	\$0.08650	\$150
15	Ad Valorem	19,227,170	19,247,390	20,220	\$0.00277	\$56
16	Gas Commodity	19,227,170	19,247,390	20,220	\$0.65755	\$13,296
17	Gas Demand	19,227,170	19,247,390	20,220	\$0.12431	\$2,514
18						
19	Rate 84A					
20	Rate 84A Delivery	4,079,423	4,083,232	3,809	\$0.06620	\$252
21	Ad Valorem	4,079,423	4,083,232	3,809	\$0.00179	\$7
22	Gas Commodity	4,079,423	4,083,232	3,809	\$0.47035	\$1,792
23	Released Capacity	4,079,423	4,083,232	3,809	\$0.01700	\$65
24						
25	Rate 84B					
26	Rate 84B Delivery	754,776	755,230	454	\$0.03350	\$15
27	Ad Valorem	754,776	755,230	454	\$0.00117	\$1
28	Gas Commodity	754,776	755,230	454	\$0.39059	\$177
29	Released Capacity	754,776	755,230	454	\$0.01700	\$8
30						
31	Rate 85A					
32	Rate 84B Delivery	714,880	715,312	432	\$0.06620	\$29
33	Ad Valorem	714,880	715,312	432	\$0.00179	\$1
34	Gas Commodity	714,880	715,312	432	\$0.27177	\$117
35	Released Capacity	714,880	715,312	432	\$0.01700	\$7
36						
37	Rate 85B					
38	Rate 85B	574,854	573,988	-866	\$0.03350	-\$29
39	Ad Valorem	574,854	573,988	-866	\$0.00117	-\$1
40	Gas Commodity	574,854	573,988	-866	\$0.27177	-\$235
41	Released Capacity	574,854	573,988	-866	\$0.01700	-\$15
42						

Sources

Line 5, columns b & c: Schedule O-1, page 1, line 11, 22, column c
 Line 6, columns b & c: Schedule O-1, page 1, line 11, 22, column f
 Line 12, columns b & c: Schedule O-1 page 2, line 11, 22, column c
 Line 13, columns b & c: Schedule O-1 page 2, line 11, 22 column d
 Line 14, columns b & c: Schedule O-1 page 2, line 11, 22, column e
 Line 20, columns b & c: Schedule O-1 page 3, line 11, 21, column c
 Line 26, columns b & c: Schedule O-1 page 4, line 11, 21, column c
 Line 32, columns b & c: Schedule O-1 page 5, line 11, 22, column c
 Line 38, columns b & c: Schedule O-1 page 6, line 11, 21, column c

Line No.	Description	Base year Therms	Weather Adjusted Test Year Therms	Therms Adjustment	Rate	Dollars
	(a)	(b)	(c)	(d)	(e)	(f)
1	Rate 86A					
2	Rate 86A	3,553,860	3,557,550	3,690	\$0.06620	\$244
3	Ad Valorem	3,553,860	3,557,550	3,690	\$0.00179	\$7
4	Gas Commodity	3,553,860	3,557,550	3,690	\$0.44508	\$1,642
5	Released Capacity	3,553,860	3,557,550	3,690	\$0.01700	\$63
6						
7	Rate 86B					
8	Rate 86B	2,784,321	2,787,416	3,095	\$0.03350	\$104
9	Ad Valorem	2,784,321	2,787,416	3,095	\$0.00117	\$4
10	Gas Commodity	2,784,321	2,787,416	3,095	\$0.36807	\$1,139
11	Released Capacity	2,784,321	2,787,416	3,095	\$0.01700	\$53
12						
13	Total Delivery Adjustment					\$11,387
14	Total Gas Cost Adjustment					\$49,020
15	Total Ad Valorem Adjustment					\$231
16						
17	Total Retail Weather Revenue Adj					<u>\$60,638</u>
18						
19						
20	Transport Weather Normalization					
21	Rate 87A					
22	Rate 87A	2,605,633	2,607,618	1,985	\$0.06620	\$131
23	Ad Valorem	2,605,633	2,607,618	1,985	\$0.00179	\$4
24						
25	Total Transport Weather Revenue Adj					<u>\$135</u>
26						

Sources

Line 2, columns b & c: Schedule O-1, page 7 line 11, 21, column c
Line 8, columns b & c: Schedule O-1, page 8 line 11, 21, column c
Line 22, columns b & c: Schedule O-1, page 9 line 11, 21, column c

Line No.	Description	Base year Revenue	Test Year Revenue	Adjustment
	(a)	(b)	(c)	(d)
1	<u>Retail Book to Bill Adjustment</u>			
2	Customer Charges	\$5,325,277	\$5,321,150	-4,127
3	Delivery Charges	\$10,974,668	\$10,953,612	-21,056
4	Ad Valorem Tax Charges	\$211,669	\$211,900	231
5	Gas Cost Charges	\$45,995,764	\$46,044,767	49,003
6				
7		\$62,507,377	\$62,531,429	24,052
8	Less Rates 81 - 86 Weather Adj			-60,638
9	Retail Book to Bill Adjustment			<u>-36,586</u>
10				
11				
12				
13	<u>Transport Book to Bill Adjustment</u>			
14	Transport Customer Charges	\$481,951	\$525,345	43,394
15	Transport Delivery Charges	\$4,799,433	\$4,763,016	-36,416
16	Transport Ad Valorem	\$364,976	\$365,082	\$106
17				
18		\$5,646,359	\$5,653,443	\$7,084
19	Less Contract Renewal Revenue Changes			-\$32,366
20	Plus New Customer Revenue			\$40,549
21	Less Rate 87A Weather Adj			<u>135</u>
22	Total Adjustments to Transport			<u>8,318</u>
23				
24	Transport Book to Bill Adjustment			<u>-1,234</u>
25				
26	Total Book to Bill Adjustment			<u>-37,820</u>
27				

Sources

Line 2, columns b & c: Schedule O, page 1 line 11, columns e & h
Line 3, columns b & c: Schedule O, page 1 line 25, columns e & h
Line 4, columns b & c: Schedule O, page 1 line 34, columns e & h
Line 5, columns b & c: Schedule O, page 2 line 11, columns e & h
Line 14, columns b & c: Schedule O, page 2 line 24, columns e & h
Line 15, columns b & c: Schedule O, page 2 line 32, columns e & h
Line 16, columns b & c: Schedule O, page 3 line 6, columns e & h
Line 19, columns d: sum of Exhibit JJD-1, Sch 2.1a page 3 line 39 column h, page 4, line 39, column h, page 5, line 39, column h, page 10, line 39, column h
less the sum of Exhibit JJD-1, Sch 2.1a page 3 line 39 column e, page 4, line 39, column e, page 5, line 39, column e, page 10, line 39, column e
Line 20, columns d: Exhibit JJD-1, Sch 2.1a page 13 line 40 column h minus page 13, line 40, column e

Line No.	Description	Base year Revenues	Test Year Revenue	Adjustment
	(a)	(b)	(c)	(d)
1				
2	Remove Management Fee Income			
3	Contract With Deviation Management Fee Income			<u><u>-\$89,045</u></u>
4				
5				
6				

Line No.	Description	Settlement Allocation (b)	Allocation % (c)	Therms (d)	Rate (e)		
	(a)						
1							
2	Reduce Manufactured Gas Plant Recovery Revenue						
3							
4	<u>MGP Rate Allocation - NG11-003</u>						
5	Rate Code 81 - Residential	\$1,165,520	66.99%	27,295,295	\$0.0427		
6	Rate Code 82 - Small Commercial	\$287,325	16.51%	14,113,626	\$0.0204		
7	Large Commercial Option A	\$133,700	7.68%	11,596,751	\$0.0115		
8	Large Commercial Option B	\$153,342	8.81%	40,454,883	\$0.0038		
9							
10		<u>\$1,739,887</u>		<u>93,460,555</u>			
11							
12							
13	<u>MGP Rate Allocation - 2023 Test Year</u>						
14	Rate Code 81 - Residential	\$237,808	66.99%	31,830,490	\$0.0075		
15	Rate Code 82 - Small Commercial	\$58,625	16.51%	19,247,390	\$0.0030		
16	Large Commercial Option A	\$27,280	7.68%	10,963,712	\$0.0025		
17	Large Commercial Option B	\$31,287	8.81%	78,916,105	\$0.0004		
18							
19		<u>\$355,000</u>		<u>140,957,697</u>			
20							
21	<u>Historical Annual Cost</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Average</u>
22	2019 - 2023 5 year average cost	\$700,466	\$483,433	\$316,230	\$344,737	\$387,390	\$446,451
23							
24	<u>Forecast Annual Cost</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>Average</u>
25	2025 - 2029 Forecast	\$726,000	\$347,000	\$235,000	\$251,000	\$216,000	\$355,000
26							
27		NG11-003	Base Year	Test Year			
28	<u>Annual Volumes</u>	<u>Therms</u>	<u>Therms</u>	<u>Therms</u>			
29	Rate Code 81 - Residential	27,295,295	31,794,270	31,830,490			
30	Rate Code 82 - Small Commercial	14,113,626	19,227,170	19,247,390			
31	Rate Code 84 - Lg. Firm (Option A)	3,381,269	4,079,423	4,083,232			
32	Rate Code 84 - Lg. Firm (Option B)	1,729,020	754,776	755,230			
33	Rate Code 85 - Lg. Inter. (Option A)	2,270,854	714,880	715,312			
34	Rate Code 85 - Lg. Inter. (Option B)	1,641,966	574,854	573,988			
35	Rate Code 86-Contract Sales(Opt A)	3,298,117	3,553,860	3,557,550			
36	Rate Code 86-Contract Sales(Opt B)	3,485,276	2,784,321	2,787,416			
37	Rate Code 87 - (Option A)	2,646,511	2,605,633	2,607,618			
38	Rate Code 87 - (Option B)	33,598,621	74,799,471	74,799,471			
39	Totals	<u>93,460,555</u>	<u>140,888,658</u>	<u>140,957,697</u>			
40							
41		Base Year	Base Year	Test Year	Test Year	Reduction	
42	<u>Rate Case Normalized Recovery</u>	<u>Therms</u>	<u>Revenue</u>	<u>Therms</u>	<u>Revenue</u>	<u>to Revenue</u>	
43	Rate Code 81 - Residential	31,794,270	\$1,357,628	31,830,490	\$237,808	\$1,119,820	
44	Rate Code 82 - Small Commercial	19,227,170	\$391,426	19,247,390	\$58,625	\$332,802	
45	Rate Code 84 - Lg. Firm (Option A)	4,079,423	\$47,032	4,083,232	\$10,160	\$36,872	
46	Rate Code 84 - Lg. Firm (Option B)	754,776	\$2,861	755,230	\$299	\$2,562	
47	Rate Code 85 - Lg. Inter. (Option A)	714,880	\$8,242	715,312	\$1,780	\$6,462	
48	Rate Code 85 - Lg. Inter. (Option B)	574,854	\$2,179	573,988	\$228	\$1,951	
49	Rate Code 86-Contract Sales(Opt A)	3,553,860	\$40,973	3,557,550	\$8,852	\$32,121	
50	Rate Code 86-Contract Sales(Opt B)	2,784,321	\$10,554	2,787,416	\$1,105	\$9,449	
51	Rate Code 87 - (Option A)	2,605,633	\$30,041	2,607,618	\$6,488	\$23,552	
52	Rate Code 87 - (Option B)	74,799,471	\$283,523	74,799,471	\$29,655	\$253,868	
53	Totals	<u>140,888,658</u>	<u>\$2,174,459</u>	<u>140,957,697</u>	<u>\$355,000</u>	<u>\$1,819,459</u>	

Line No.	Account No.	Description	12/31/2023 Plant Balance	Depreciation Rate	Total Actual Test year Depreciation Expense	Proposed Rates per Depreciation Study	Total Adjustments due to New Rates	Total Adjustments due to normalizing Plant Additions	Total Adjustments due to Post Test Year Plant Additions	Annul Difference Increase (Decrease)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1		PRODUCTION								
2	304	NPS 304.0-SD Gas Prod. & Stora	\$ 30,170	0.00%	\$ -	0.00%	\$ -			\$ -
3										
4										
5		TRANSMISSION								
6	367	NPS 367.0 - SD Gas Trans Mains	\$ 8,868,303	2.22%	\$ 196,896	1.90%	\$ (28,398)			\$ (28,398)
7										
8		DISTRIBUTION								
9	374	NPS 374.1-SD Gas Dist Land	\$ 513,451	0.00%	\$ -	0.00%	\$ -			\$ -
10	374	NPS 374.3-SD Gas Dist Land Rights &	\$ 475,308	0.00%	\$ -	0.00%	\$ -			\$ -
11	375	NPS 375.0-SD Gas Dist Structures &	\$ 475,640	2.51%	\$ 11,602	1.33%	\$ (5,276)			\$ (5,276)
12	376	NPS 376.1- SD Gas Dist Mains Steel	\$ 25,397,838	1.82%	\$ 442,767	1.52%	\$ (56,720)	\$ 16,352		\$ (40,368)
13	376	NPS 376.1- Various Contracts with Deviation	\$ 17,897,070	0.18%	\$ 32,215	0.18%	\$ -			\$ -
14	376	NPS 376.1-Dakota Eth Steel Mains	\$ 628,591	1.82%	\$ 11,440	1.82%	\$ -			\$ -
15	376	NPS 376.1-Northern Light Steel Main	\$ 153,586	1.82%	\$ 2,795	1.82%	\$ -			\$ -
16	376	NPS 376.3 Mains-PL Ben Crick Dryer	\$ 40,050	10.00%	\$ 2,927	10.00%	\$ -			\$ -
17	376	NPS 376.3 Mains-PI Crystal Springs	\$ 196,943	6.67%	\$ 6,565	6.67%	\$ -			\$ -
18	376	NPS 376.3 Mains-Plastic Dan&Jerry	\$ 331,759	10.00%	\$ 33,176	10.00%	\$ -			\$ -
19	376	NPS 376.3 Mains-Plastic Pipe-8LGCWD	\$ 12,166	2.20%	\$ 268	2.20%	\$ -			\$ -
20	376	NPS 376.3 Mains-Plastic Rustic Acre	\$ 424,761	6.67%	\$ 28,317	6.67%	\$ -			\$ -
21	376	NPS 376.3-SD Gas Dist Mains Plastic	\$ 39,452,545	2.20%	\$ 811,857	2.19%	\$ 52,154			\$ 52,154
22	376	NPS 376.3-SDWG Plastic Mains	\$ 664,045	0.21%	\$ 1,395	0.21%	\$ -			\$ -
23	378	NPS 378.0- SD Gas Dist Reg Station	\$ 5,604,444	2.57%	\$ 124,233	1.86%	\$ (19,990)	\$ 2,351		\$ (17,640)
24	378	NPS 378.0- Various Contracts with Deviation	\$ 2,696,165	0.23%	\$ 6,151	0.23%	\$ -			\$ -
25	378	NPS 378.0-Dakota Eth Reg Station	\$ 196,292	2.57%	\$ 5,045	2.57%	\$ -			\$ -
26	378	NPS 378.0-SDWG#11 Reg Station Equip	\$ 52,443	2.57%	\$ 1,348	2.57%	\$ -			\$ -
27	378	NPS 378.0-Rustic Acres Reg Station	\$ 102,442	6.67%	\$ 6,833	6.67%	\$ -			\$ -
28	379	NPS 379.0 Reg Equipment-Borde-8LGCW	\$ 171,101	2.99%	\$ 5,116	2.99%	\$ -			\$ -
29	379	NPS 379.0-SD Gas Distribution TBS	\$ 6,070,045	2.99%	\$ 157,099	2.49%	\$ (5,955)	\$ -		\$ (5,955)
30	380	NPS 380.0-SD Gas Services Steel	\$ 2,243,012	2.48%	\$ 55,880	6.06%	\$ 80,046			\$ 80,046
31	380	NPS 380.1-SD Gas Services Plastic	\$ 36,961,996	2.48%	\$ 871,202	4.11%	\$ 647,936			\$ 647,936
32	381	NPS 381.0-SD Gas Dist Meter & Regs	\$ 16,509,166	1.97%	\$ 318,855	1.93%	\$ (228)			\$ (228)
33	381	NPS 381.1-SD Gas Dist AMI Meters	\$ 6,288,770	5.00%	\$ 313,209	7.00%	\$ 127,005			\$ 127,005
34										
35		GENERAL								
36	389	NPS 389.0-SD Gas General Plant Land	\$ 302,148	0.00%	\$ -	0.00%	\$ -			\$ -
37	390	NPS 390.0-SD Gas Gen Structures	\$ 1,549,243	3.72%	\$ 56,982	2.19%	\$ (23,054)			\$ (23,054)
38	391	NPS 391.0-SD Gas Gen Office Furn &	\$ 2,445	5.00%	\$ 122	5.73%	\$ 18			\$ 18
39	391	NPS 391.5-SD Gas Computer	\$ -	7.14%	\$ 718	24.40%	\$ (718)			\$ (718)
40	392	NPS 392.3-SD Gas Vehicles Passenger	\$ 49,156	18.57%	\$ 9,128	11.25%	\$ (3,598)			\$ (3,598)
41	392	NPS 392.4-SD Gas Vehicle Hourly & T	\$ 365,505	7.10%	\$ 21,346	1.96%	\$ (14,182)			\$ (14,182)
42	392	NPS 392.5-SD Gas Vehicle Light Truc	\$ 1,906,680	10.90%	\$ 195,296	0.85%	\$ (179,089)			\$ (179,089)
43	394	NPS 394.0-SD Gas Tools/Shop Equipme	\$ 1,174,165	6.67%	\$ 73,434	6.65%	\$ 4,648			\$ 4,648
44	396	NPS 396.0-SD Gas Power Op Equipment	\$ 1,614,302	4.60%	\$ 73,687	3.60%	\$ (15,572)			\$ (15,572)
45	397	NPS 397.4-SD Gas 10yr Electronic Eq	\$ 854,916	10.00%	\$ 85,492	9.62%	\$ (3,249)			\$ (3,249)
46		Total SD Gas Plant	\$ 180,276,660		\$ 3,963,397		\$ 555,776	\$ 18,703	\$ -	\$ 574,479

Line No.	Account No.	Description	12/31/2023 Plant Balance	Depreciation Rate	Total Actual Test year Depreciation Expense	Proposed Rates per Depreciation Study	Total Adjustments due to New Rates	Total Adjustments due to normalizing Plant Additions	Total Adjustments due to Post Test Year Plant Additions	Annual Difference Increase (Decrease)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
40										
41		Common - Intangible (Gas portion)								
42	303	NPS 303.1-SD 10 YR Common Intangibl	\$ 636,445	10.00%	\$ 100,726	8.66%	\$ -			\$ -
43	303	NPS 303.5-SD 5 YR Common Intangible	\$ 348,388	20.00%	\$ 69,907	17.24%	\$ -			\$ -
44		TOTAL Common Amortization	\$ 984,833		\$ 170,633		\$ -	\$ -	\$ -	\$ -
45										
46										
47		Common - General Plant (Gas portion)								
48	389	NPS 389.0-SD Common General-Land	\$ 121,634	0.00%	\$ -	0.00%	\$ -			\$ -
49	390	NPS 390.0-SD Common Gen Structures	\$ 4,065,918	2.79%	\$ 106,038	3.98%	\$ 55,785			\$ 55,785
50	391	NPS 391.0-SD Comm Gen Office Furn &	\$ 54,001	5.00%	\$ 2,667	3.90%	\$ (561)			\$ (561)
51	391	NPS 391.1-SD Comm 10yr General Co	\$ 182,845	10.00%	\$ 32,338	13.62%	\$ (7,434)			\$ (7,434)
52	391	NPS 391.5-SD Common Computer	\$ 569,875	7.14%	\$ 42,251	28.37%	\$ 119,422			\$ 119,422
53	392	NPS 392.0-SD Common Passenger	\$ 54,705	14.17%	\$ 6,660	11.80%	\$ (205)			\$ (205)
54	392	NPS 392.1-SD Common Gen-Hourly	\$ 77,450	4.97%	\$ 3,807	4.15%	\$ (592)			\$ (592)
55	392	NPS 392.2-SD Common Vehicle-Light	\$ 121,124	11.56%	\$ 12,201	5.06%	\$ (6,072)			\$ (6,072)
56	392	NPS 392.6-Aircraft	\$ 151,179	6.74%	\$ 10,182	10.58%	\$ 5,813			\$ 5,813
57	393	NPS 393.0-SD Common Stores Equipmen	\$ 3,556	5.00%	\$ 178	5.16%	\$ 6			\$ 6
58	394	NPS 394.0-SD Common Tools/Shop Equi	\$ 20,329	6.67%	\$ 1,356	7.23%	\$ 114			\$ 114
59	396	NPS 396.0-SD Common Power Equipment	\$ 247,470	5.12%	\$ 12,113	2.88%	\$ (4,986)			\$ (4,986)
60	397	NPS 397.1-SD Common Comm Equipment	\$ 413,899	8.05%	\$ 33,319	4.98%	\$ (12,707)			\$ (12,707)
61	397	NPS 397.3-SD Common 10yr Electronic	\$ 35,895	10.00%	\$ 4,007	8.01%	\$ (1,132)			\$ (1,132)
62	398	NPS 398.0-SD Common 20yr Misc. Equi	\$ 2,783	5.00%	\$ 129	7.29%	\$ 74			\$ 74
63		TOTAL Common Depreciation	\$ 6,122,662		\$ 267,245		\$ 147,525	\$ -	\$ -	\$ 147,525
64										
65		TOTAL Common Allocated to Gas	\$ 7,107,496		\$ 437,879		\$ 147,525	\$ -	\$ -	\$ 147,525
66										
67		TOTAL Gas & Allocated Common	\$ 187,384,156		\$ 4,401,276		\$ 703,301	\$ 18,703	\$ -	\$ 722,004

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy
Other than Prescribed Depreciation Expense
December 31, 2023 Test Year

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Not Applicable

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy
 Reconciliation of Income Per Books to Income Per Tax - 2022
 Twelve Months Ending December 31, 2023

Schedule K-1
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Line No.		
1	Net Income/(Loss) before Income Tax per Books	\$ 995,060
2		
3	<u>Tax Adjustments - Permanent Differences</u>	
4	Lobbying Expenses	\$ 24,636
5	Meals & Entertainment	\$ 6,786
6	Officers Life Insurance	\$ (22,901)
7	Penalties	\$ -
8	Excess Compensation	\$ 47,987
9	Restricted Stock	\$ 45,316
10		
11	Total Permanent Differences	<u>\$ 101,825</u>
12		
13	<u>Tax Adjustments - Temporary Differences</u>	
14	AFUDC net of Capitalized Interest	\$ (185,958)
15	Bad Debts	\$ 7,382
16	Bonuses & Compensation	\$ (1,168,779)
17	Capitalized Overheads	\$ 3,234,742
18	Contributions in Aid of Construction	\$ 282,336
19	Costs of Refinancing Debt	\$ 3,709
20	Deferred Interest	\$ 1,187
21	Deferred Power Costs	\$ -
22	Deferred Revenue	\$ (1,249,266)
23	Environmental Liability	\$ (334,450)
24	FAS 106 & 112 Liability	\$ 6,666
25	Future SISP	\$ (287,392)
26	Injuries & Damages	\$ (22,347)
27	Insurance-LTD-Self Insured	\$ (9)
28	Meters	\$ (67,180)
29	Miscellaneous	\$ 260,332
30	Non-Qualified Retirement Comp & Benefits	\$ 348,380
31	Partnership Income/(Loss)	\$ (1,448)
32	Pension Liability	\$ 275,556
33	Property Taxes	\$ 78,470
34	Regulatory Liability-Aberdeen	\$ 83,426
35	Regulatory Asset-Field Inventory	\$ 22,479
36	Regulatory Asset-MGP	\$ 299,006
37	Regulatory Asset-Pension	\$ (443,868)
38	Regulatory Asset-Ratecase Receivable	\$ -
39	Removal Costs net of Salvage	\$ (415,248)
40	Repairs	\$ (5,825,975)
41	Restricted Stock-Deferred	\$ (64,007)
42	Retirements	\$ (19,453)
43	Research & Experimental Expenses	\$ -
44	Accelerated Tax Depreciation - Flow Thru	\$ 633,912
45	Accelerated Tax Depreciation - Deferred	\$ (3,490,209)
46	ASC 740 Repairs/Depreciation	\$ (91,398)
47	Vacation Pay	\$ 1,996
48		
49	Total Temporary Differences	<u>\$ (8,127,412)</u>
50		
51	Taxable Income / (NOL)	<u>\$ (7,030,527)</u>
52	Taxable Income / (NOL) Per Tax Return Workpapers	<u>\$ (7,030,527)</u>
53	Difference	<u>\$ -</u>

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy
Reconciliation of Income Per Books to Income Per Tax - 2021
Twelve Months Ending December 31, 2023

Schedule K-1
Page 2 of 4

Line No.			
1	Net Income/(Loss) before Income Tax per Books	\$	3,232,917
2			
3	<u>Tax Adjustments - Permanent Differences</u>		
4	Excess Compensation	\$	75,156
5	Lobbying Expenses	\$	8,509
6	Meals & Entertainment	\$	784
7	Officers Life Insurance	\$	2,259
8	Non-Deductible Parking Costs	\$	-
9	Penalties	\$	-
10			
11	Total Permanent Differences	<u>\$</u>	<u>86,708</u>
12			
13	<u>Tax Adjustments - Temporary Differences</u>		
14	AFUDC net of Capitalized Interest	\$	(93,978)
15	Bad Debts	\$	(14,409)
16	Bonuses & Compensation	\$	266,076
17	Capitalized Overheads	\$	4,337,189
18	Contributions in Aid of Construction	\$	205,651
19	Costs of Refinancing Debt	\$	3,561
20	Deferred Interest	\$	1,140
21	Deferred Power Costs	\$	-
22	Deferred Revenue	\$	1,073,539
23	Environmental Liability	\$	197,372
24	FAS 106 & 112 Liability	\$	530,152
25	Future SISP	\$	378,750
26	Injuries & Damages	\$	(2,631)
27	Insurance-LTD-Self Insured	\$	(7)
28	Meters	\$	(133,544)
29	Miscellaneous	\$	487,185
30	Non-Qualified Retirement Comp & Benefits	\$	(2,112,028)
31	Partnership Income/(Loss)	\$	(1,369)
32	Pension Liability	\$	(310,982)
33	Property Taxes	\$	59,523
34	Regulatory Liability-Aberdeen	\$	(148,178)
35	Regulatory Asset-Field Inventory	\$	88,381
36	Regulatory Asset-MGP	\$	(135,096)
37	Regulatory Asset-Pension	\$	73,714
38	Regulatory Asset-Ratecase Receivable	\$	-
39	Removal Costs net of Salvage	\$	(17,923)
40	Repairs	\$	(1,415,298)
41	Restricted Stock-Deferred	\$	-
42	Retirements	\$	(22,952)
43	Research & Experimental Expenses	\$	-
44	Accelerated Tax Depreciation - Flow Thru	\$	659,558
45	Accelerated Tax Depreciation - Deferred	\$	(3,983,596)
46	ASC 740 Repairs/Depreciation	\$	(98,626)
47	Vacation Pay	\$	(2,504)
48			
49	Total Temporary Differences	<u>\$</u>	<u>(131,328)</u>
50			
51	Taxable Income / (NOL)	<u>\$</u>	<u>3,188,297</u>
52	Taxable Income / (NOL) Per Tax Return Workpapers	<u>\$</u>	<u>3,188,297</u>
53	Difference	<u>\$</u>	<u>-</u>

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy
 Reconciliation of Income Per Books to Income Per Tax - 2020
 Twelve Months Ending December 31, 2023

Schedule K-1
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Line No.		
1	Net Income/(Loss) before Income Tax per Books	\$ 3,736,041
2		
3	<u>Tax Adjustments - Permanent Differences</u>	
4	Excess Compensation	\$ 16,677
5	Lobbying Expenses	\$ 16,416
6	Meals & Entertainment	\$ 28,517
7	Officers Life Insurance	\$ 1,746
8	Non-Deductible Parking Costs	\$ -
9	Penalties	\$ 6,803
10		
11	Total Permanent Differences	<u>\$ 70,160</u>
12		
13	<u>Tax Adjustments - Temporary Differences</u>	
14	AFUDC net of Capitalized Interest	\$ 65
15	Bad Debts	\$ 35,279
16	Bonuses & Compensation	\$ (714,651)
17	Capitalized Overheads	\$ 5,061,299
18	Contributions in Aid of Construction	\$ 149,341
19	Costs of Refinancing Debt	\$ 3,561
20	Deferred Interest	\$ 1,140
21	Deferred Power Costs	\$ -
22	Deferred Revenue	\$ (297,588)
23	Environmental Liability	\$ (164,954)
24	FAS 106 & 112 Liability	\$ 24,677
25	Future SISP	\$ (559,072)
26	Injuries & Damages	\$ 965
27	Insurance-LTD-Self Insured	\$ 215
28	Meters	\$ (113,588)
29	Miscellaneous	\$ 266,656
30	Non-Qualified Retirement Comp & Benefits	\$ (542,240)
31	Partnership Income/(Loss)	\$ (20,669)
32	Pension Liability	\$ (640,404)
33	Property Taxes	\$ 266
34	Regulatory Liability-Aberdeen	\$ (524,383)
35	Regulatory Asset-Field Inventory	\$ 38,758
36	Regulatory Asset-MGP	\$ 52,860
37	Regulatory Asset-Pension	\$ 494,420
38	Regulatory Asset-Ratecase Receivable	\$ -
39	Removal Costs net of Salvage	\$ (195,218)
40	Repairs	\$ (1,654,578)
41	Restricted Stock-Deferred	\$ -
42	Retirements	\$ (48,319)
43	Research & Experimental Expenses	\$ -
44	Accelerated Tax Depreciation - Flow Thru	\$ 662,684
45	Accelerated Tax Depreciation - Deferred	\$ (4,037,238)
46	ASC 740 Repairs/Depreciation	\$ (99,637)
47	Vacation Pay	\$ 46,726
48		
49	Total Temporary Differences	<u>\$ (2,773,628)</u>
50		
51	Taxable Income / (NOL)	<u>\$ 1,032,574</u>
52	Taxable Income / (NOL) Per Tax Return Workpapers	<u>\$ 1,032,574</u>
53	Difference	<u>\$ -</u>

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy
Reconciliation of Income Per Books to Income Per Tax - 2019
Twelve Months Ending December 31, 2023

Schedule K-1
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Line No.		
1	Net Income/(Loss) before Income Tax per Books	\$ 4,506,616
2		
3	<u>Tax Adjustments - Permanent Differences</u>	
4	Excess Compensation	\$ -
5	Lobbying Expenses	\$ 15,944
6	Meals & Entertainment	\$ 47,686
7	Officers Life Insurance	\$ (3,479)
8	Non-Deductible Parking Costs	\$ 18,680
9	Penalties	\$ -
10		
11	Total Permanent Differences	<u>\$ 78,832</u>
12		
13	<u>Tax Adjustments - Temporary Differences</u>	
14	AFUDC net of Capitalized Interest	\$ (148,185)
15	Bad Debts	\$ (9,894)
16	Bonuses & Compensation	\$ (111,306)
17	Capitalized Overheads	\$ 4,686,883
18	Contributions in Aid of Construction	\$ 461,362
19	Costs of Refinancing Debt	\$ 3,561
20	Deferred Interest	\$ 1,140
21	Deferred Power Costs	\$ -
22	Deferred Revenue	\$ 300,703
23	Environmental Liability	\$ (219,721)
24	FAS 106 & 112 Liability	\$ 64,161
25	Future SISP	\$ 15,121
26	Injuries & Damages	\$ (78,436)
27	Insurance-LTD-Self Insured	\$ 78
28	Meters	\$ (3,578,548)
29	Miscellaneous	\$ 29,441
30	Non-Qualified Retirement Comp & Benefits	\$ 1,685,663
31	Partnership Income/(Loss)	\$ 142
32	Pension Liability	\$ (398,612)
33	Property Taxes	\$ 47,534
34	Regulatory Liability-Aberdeen	\$ (66,538)
35	Regulatory Asset-Field Inventory	\$ 23,142
36	Regulatory Asset-MGP	\$ 41,419
37	Regulatory Asset-Pension	\$ 504,581
38	Regulatory Asset-Ratecase Receivable	\$ 71,569
39	Removal Costs net of Salvage	\$ (1,403,868)
40	Repairs	\$ (1,313,487)
41	Restricted Stock-Deferred	\$ -
42	Retirements	\$ (69,674)
43	Research & Experimental Expenses	\$ -
44	Accelerated Tax Depreciation - Flow Thru	\$ 583,751
45	Accelerated Tax Depreciation - Deferred	\$ (3,615,791)
46	ASC 740 Repairs/Depreciation	\$ (101,613)
47	Vacation Pay	\$ (2,161)
48		
49	Total Temporary Differences	<u>\$ (2,597,586)</u>
50		
51	Taxable Income / (NOL)	<u>\$ 1,987,862</u>
52	Taxable Income / (NOL) Per Tax Return Workpapers	<u>\$ 1,987,862</u>
53	Difference	<u>\$ -</u>

Line No.	Description (a)	Base Period			Adjustments to Reflect Requested Return (e)	Test Period Total (f)
		Not Normalized (b)	Normalizing Adjustments (c)	Normalized (d)		
1	Tax Depreciation on a Straight-Line Basis (Flow-Thru)	\$ 4,298,371	\$ 515,970	\$ 4,814,341	\$ -	\$ 4,814,341
2						
3	Book Depreciation	\$ 5,127,545	\$ 722,004	\$ 5,849,548	\$ -	\$ 5,849,548
4						
5	Difference Between Straight-Line Basis Tax Depreciation and Book Depreciation	<u>\$ (829,174)</u>	<u>\$ (206,034)</u>	<u>\$ (1,035,207)</u>	<u>\$ -</u>	<u>\$ (1,035,207)</u>
6						
7						
8	Tax Depreciation	\$ 8,262,648	\$ (2,811,131)	\$ 5,451,517	\$ -	\$ 5,451,517
9						
10	Tax Depreciation on a Straight-Line Basis (Flow-Thru)	\$ 4,298,371	\$ 515,970	\$ 4,814,341	\$ -	\$ 4,814,341
11						
12	Excess of Tax Depreciation over Straight-Line Basis Tax Depreciation	<u>\$ 3,964,277</u>	<u>\$ (3,327,101)</u>	<u>\$ 637,175</u>	<u>\$ -</u>	<u>\$ 637,175</u>

Line No.	Description (a)	Normalizing Tax Adjustments			Total (e)
		Tax Removals (b)	263(a) (c)	Book Plant Adj. (Below) (d)	
1	Tax Depreciation on a Straight-Line Basis (Flow-Thru)	\$ (89,279)	\$ -	\$ 605,249	\$ 515,970
2					
3	Book Depreciation	\$ -	\$ -	\$ 722,004	\$ 722,004
4					
5	Difference Between Straight-Line Basis Tax Depreciation and Book Depreciation	<u>\$ (89,279)</u>	<u>\$ -</u>	<u>\$ (116,755)</u>	<u>\$ (206,034)</u>
6					
7					
8	Tax Depreciation	\$ -	\$ (2,811,131)	\$ -	\$ (2,811,131)
9					
10	Tax Depreciation on a Straight-Line Basis (Flow-Thru)	\$ (89,279)	\$ -	\$ 605,249	\$ 515,970
11					
12	Excess of Tax Depreciation over Straight-Line Basis Tax Depreciation	<u>\$ 89,279</u>	<u>\$ (2,811,131)</u>	<u>\$ (605,249)</u>	<u>\$ (3,327,101)</u>

	Normalizing Additions/Retirements During Test Year	Post Test Year Additions/Retirements	Depreciation Rate Change	Total to (d) above
Tax Return Depreciation*	\$ -	\$ -	\$ -	\$ -
Book Depreciation	\$ 18,703	\$ -	\$ 703,301	\$ 722,004
Diff	\$ 18,703	\$ -	\$ 703,301	\$ 722,004
Dfd Tax @ 21%	\$ 3,928	\$ -	\$ 147,693	\$ 151,621
Tax Deprec-BLM vs Bk Deprec Ratio	83.8%	83.8%	83.8%	83.8%
Tax Deprec-BLM	\$ (15,678)	\$ -	\$ (589,571)	\$ (605,249)

* This is addition of \$1.1M for rate base purposes only. For tax we received the full tax depreciation in 2023 since in service by end of 2023.

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy
 Consolidated Federal Income Tax
 Twelve Months Ending December 31, 2023

(Based Upon 2023 Year End Accrual--Tax Return will not be filed until 10/15/2024)

Line No.	Company (a)	Taxable Income/(Loss) (b)	Allocation of Consolidated Taxes (c)	South Dakota Gas Taxable Income/(Loss) (d)
1	Northwestern Corporation - Parent	\$ (452,841,485)	\$ -	\$224,156
2				
3	Northwestern Energy Solutions Inc.	\$ (223,182)	\$ -	
4				
5	Risk Partners Assurance, Ltd.	\$ (43,195)	\$ -	
6				
7	Net Operating Loss	\$ -		
8				
9	TOTAL	<u>\$ (453,107,862)</u>	<u>\$ -</u>	
10				
11	Income Tax @ 21%	\$ -		
12	Credits and Adjustments	\$ -		
13				
14	Total Consolidated Tax Liability	<u>\$ -</u>		

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy
 Consolidated Federal Income Tax
 Twelve Months Ending December 31, 2023

Schedule K-3
 Page 2 of 2

(Based Upon 2022 Tax Return)

Line No.	Company (a)	Taxable Income/(Loss) (b)	Allocation of Consolidated Taxes (c)	South Dakota Gas Taxable Income/(Loss) (d)
1	Northwestern Corporation - Parent	\$ 30,660,458	\$ 1,588,094	\$ (7,030,527)
2				
3	Northwestern Energy Solutions Inc.	\$ (223,182)	\$ -	
4				
5	Risk Partners Assurance, Ltd.	\$ (68,876)	\$ -	
6				
7	Net Operating Loss	\$ -		
8				
9	TOTAL	<u>\$ 30,368,400</u>	<u>\$ 1,588,094</u>	
10				
11	Income Tax @ 21%	\$ 6,377,364		
12	Credits and Adjustments	\$ (4,789,270)		
13				
14	Total Consolidated Tax Liability	<u>\$ 1,588,094</u>		

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy
Working Papers for an Allowance for Current Tax Greater
Than Tax Calculated at Consolidated Rate
Twelve Months Ending December 31, 2023

Schedule K-4
Page 1 of 1

The "Stand-Alone" Method is used to compute the Income Tax Expense or Benefit to each division. The tax expense for each division does not exceed the amount of tax it would have paid had it filed a separate "Stand-Alone" Tax Return.

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy
Claimed Allowance for State Income Tax
Twelve Months Ending December 31, 2023

Schedule K-5
Page 1 of 1

This Schedule is not applicable as no State Income Taxes are claimed for South Dakota Cost of Service.

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy
 South Dakota Gas Rate Review - TOTIT
 Taxes Other than Income Taxes
 December 31, 2023 Test Year

Statement L
 Page 1 of 1

Line No.	Account No.	Description	Actual Per Books		Test Period
			Year ended 12/31/2023	Adjustments	Year ended 12/31/2023
	(a)	(b)	(c)	(d)	(e)
1	408.1	SD Property Taxes	589,185	235	589,419
2	408.1	Gross Revenue	109,062	9,065	118,127
3	408.1	Delaware Franchise	17,519		17,519
4	408.1	Payroll Tax - FICA	292,522	18,386	310,908
5	408.1	Payroll Tax - Medicare	85,409	5,650	91,059
6	408.1	Payroll Tax - FUT	1,237		1,237
7					
8			<u>1,094,934</u>	<u>33,335</u>	<u>1,128,269</u>

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy
 South Dakota Gas Rate Review - TOTIT
 Adjustments to Taxes Other than Income Taxes
 December 31, 2023 Test Year

Line No.	Account No.	Description	Adjustment
	(a)	(b)	(c)
1		GROSS RECEIPTS TAX ADJUSTMENT	
2		Revenue Increase	\$ 6,043,222
3		Gross Receipts tax rate	0.15%
4		Pro Forma Gross Receipts tax expense	\$ 9,065
5		Tax adjustment	\$ 9,065
6			
7		PAYROLL TAX ADJUSTMENT	
8		Percentage Increase - From Schedule H5	6.62%
9			
10		Social Security	
11		Test year payroll tax - Social Security	\$ 292,522
12		Increase due to labor increase	\$ 19,351
13		Percentage labor subject to Social Security	95.01%
14		Social Security Tax Adjustment	\$ 18,386
15			
16		Medicare	
17		Test year payroll tax - Medicare	\$ 85,409
18		Medicare Tax Adjustment	\$ 5,650
19			
20		Total Payroll Tax Adjustment	24,036
21			
22			
23		Total tax adjustments	\$ 33,100

Line No.	Description	Reference	Base Period		Normalized	Adjustments to Reflect Requested Return	Test Period Total
			Not Normalized	Normalizing Adjustments			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			\$	\$	\$	\$	\$
1	Operating Revenues						
2	Natural Gas Sales Revenues	Statement I	62,507,378	(1,517,986)	60,989,392	4,422,989	65,412,381
3	Transport Revenues	Statement I	5,566,608	(359,382)	5,207,226	1,620,233	6,827,459
4	Other Revenues	Statement I	182,109	0	182,109	0	182,109
5							
6	Total		<u>68,256,095</u>	<u>(1,877,368)</u>	<u>66,378,727</u>	<u>6,043,222</u>	<u>72,421,949</u>
7							
8	Operating Expenses						
9	Gas Costs	Statement H, I	45,995,764	49,003	46,044,767		46,044,767
10	Operating & Maintenance Expense	Statement H	11,064,868	306,888	11,371,756	0	11,371,756
11	Depreciation and Amortization	Statement J	4,401,276	722,004	5,123,279	0	5,123,279
12	Regulatory Credits	Statement B	2,211,580	(1,724,964)	486,616	0	486,616
13	Taxes Other Than Income Taxes	Statement L	1,094,934	24,270	1,119,204	9,065	1,128,269
14	Federal and State Income Taxes	Statement B	(1,388,540)	979,065	(409,475)	1,267,173	857,698
15							
16							
17	Total		<u>63,379,882</u>	<u>356,266</u>	<u>63,736,148</u>	<u>1,276,238</u>	<u>65,012,386</u>
18							
19	Operating Income		<u>4,876,213</u>	<u>(2,233,634)</u>	<u>2,642,579</u>	<u>4,766,984</u>	<u>7,409,563</u>
20							
21	Rate Base	Schedule M-1	<u>95,775,608</u>	<u>(168,340)</u>	<u>95,607,268</u>		<u>95,607,268</u>
22							
23	Return on Rate Base		<u>5.09%</u>	<u>-2.33%</u>	<u>2.76%</u>	<u>4.99%</u>	<u>7.75%</u>
24							
25	Return on Equity		5.68%	-4.39%	1.30%	9.40%	10.70%

Line No.	Description	Test Year 13 month Average Per Books	Rate Case Expense	Normalizing Additions/Retirements during Test Year	Post Test Year Additions/Retirements	Depreciation Rate Change	Adjusted Rate Base
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Plant in Service						
2	Production	30,170	0	0	0	0	30,170
3	Transmission	8,868,847	0	0	0	0	8,868,847
4	Distribution	156,893,218	0	1,109,697	0	0	158,002,915
5	General	7,604,535	0	0	0	0	7,604,535
6	Common - Intangible (Gas portion)	1,324,141	0	0	0	0	1,324,141
7	Common - General Plant (Gas portion)	6,012,965.4	0	0	0	0	6,012,965
8	Total Plant in Service	180,733,876	0	1,109,697	0	0	181,843,573
9							
10	Accumulated Depreciation						
11	Production	0	0	0	0	0	0
12	Transmission	707,663	0	0	0	(28,398)	679,265
13	Distribution	71,686,659	0	18,703	0	818,971	72,524,333
14	General	3,551,291	0	0	0	(234,797)	3,316,494
15	Common - Intangible (Gas portion)	572,719	0	0	0	0	572,719
16	Common - General Plant (Gas portion)	1,880,974	0	0	0	147,525	2,028,499
17	Total Accumulated Depreciation	78,399,307	0	18,703	0	703,301	79,121,311
18							
19	Total Net Plant in Service	102,334,570	0	1,090,994	0	(703,301)	102,722,263
20							
21	Additions to Rate Base:						
22	Materials & Supplies	2,097,674	0	0	0	0	2,097,674
23	Gas Stored Underground	664,125	0	0	0	0	664,125
24	Prepayments	593,332	0	0	0	0	593,332
26	Cash Working Capital	0	0	(988,382)	0	0	(988,382)
27	Other - Rate Case Expense	0	62,210	0	0	0	62,210
28	Total Additions to Rate Base	3,355,131	62,210	(988,382)	0	0	2,428,960
29							
30	Deductions to Rate Base:						
31	Accumulated Deferred Income Tax	(9,478,367)	0	(14,914)	-	147,693	(9,345,588)
32	Regulatory Liability		0	0	0	0	-
33	Uncollectibles	(117,125)	0	117,125	0	0	-
34	Customer Deposits	(198,367)	0	0	0	0	(198,367)
35	Injuries and Damages	(120,234)	0	120,234	0	0	-
36	Total Deductions to Rate Base	(9,914,093)	0	222,445	-	147,693	(9,543,955)
37							
38	Total SD Gas Rate Base	95,775,608	62,210	325,057	-	(555,608)	95,607,268

Adjustment (a)	Source (b)	Description (c)	Margin (d)	Gas Costs (e)	Labor (f)	Regulatory				Income Taxes (k)	Total (l)
						O&M (g)	Amortization (h)	Depreciation (i)	Taxes (j)		
1	Schedule I-1	Weather Normalization	(60,773)	49,020					235	2,419	(9,099)
2	Schedule I-1	Book to Bill	37,820	(16)						(7,939)	29,865
3	Schedule I-1	Remove Management Fee	89,045							(18,699)	70,346
4	Schedule I-1	Contract Renewal Revenue Change	32,366							(6,797)	25,569
5	Schedule I-1	New Customer Revenue	(40,549)							8,515	(32,034)
6	Schedule I-1	MGP Recovery Reduction	1,819,459				(1,819,459)			-	-
7	Schedule H-5	Labor			332,975					(69,925)	263,050
8	Schedule H-3	926 Adjustment for 401K match				25,853				(5,429)	20,424
9	Statement L	408.1 Adjustment for Payroll Taxes, net of income tax							24,036	(5,047)	18,988
10	Schedule H-3	926 Adjustment for FPP amortization				90,916				(19,092)	71,824
11	Schedule H-3	926 Adjust medical costs to 12 month ended May 2024				75,700				(15,897)	59,803
12	Schedule H-3	930.1 General Advertising & Sponsorships				(31,426)				6,599	(24,826)
13	Schedule H-3	913 Promotional Advertising				(72,157)				15,153	(57,004)
14	Schedule H-3	930 Economic Development, increase cap to \$25K				(13,776)				2,893	(10,883)
15	Schedule H-3	930 Board Dividends				(21,990)				4,618	(17,372)
16	Schedule H-7	904 Bad Debt				8,794				(1,847)	6,947
17	Schedule H-8	921 Spousal travel and lineman's rodeo trip on aircraft				(2,276)				478	(1,798)
18	Schedule H-9	928 Rate Case Expense				41,474				(8,709)	32,764
19	Schedule H-10	920.4 LTIP Removal				(132,777)				27,883	(104,894)
20	Schedule H-10	920.4 STIP Removal				(82,746)				17,377	(65,369)
21	Schedule H-11	924 & 925 Claims & Property Insurance				68,572				(14,400)	54,172
22	Schedule H-14	921 Postage				21,853				(4,589)	17,264
23	Schedule H-13	921 NSF Change				(2,100)				441	(1,659)
24	Statement J	Depreciation for new rates							703,301	(147,693)	555,608
25	Statement J	Depreciation for Normalization							18,703	(3,928)	14,775
26	Schedule L-1	Gross Receipts tax							9,065	(1,904)	7,161
27	Schedule H-12	Interest Sync								485,759	485,759
28	Schedule H-6	Carrying Charge					94,495			(19,844)	74,651
Total Adjustments			1,877,368	49,003	332,975	(26,087)	(1,724,964)	722,004	33,335	220,396	1,484,030

Line No.	Description (a)	Reference (b)	Total Service Area (c)	Residential (d)	Small Commercial (e)	Large Commercial (f)	Option A L. Commercial (g)	Option B L. Commercial (h)
1	Revenues:							
2	Gas sales and transportation revenues (non-gas cost)							
3	Class cost of service required level	Pg. 2, Ln. 2	24,402,244	13,414,715	4,441,475	6,546,055	1,763,913	4,782,142
4	Shared differential between class and total % change	Calculated	0	\$0	\$0	\$0	\$0	\$0
5	Total		<u>\$24,402,244</u>	<u>\$13,414,715</u>	<u>\$4,441,475</u>	<u>\$6,546,055</u>	<u>\$1,763,913</u>	<u>\$4,782,142</u>
6	Other revenues	Pg. 9, Ln. 29	1,974,938	650,793	385,648	938,497	201,918	736,579
7								
8	Total Revenues		<u>26,377,183</u>	<u>14,065,508</u>	<u>4,827,123</u>	<u>7,484,552</u>	<u>1,965,831</u>	<u>5,518,721</u>
9								
10	Expenses:							
11	Operations & maintenance expenses	Pg. 37, Ln. 47	11,816,899	6,662,306	2,063,877	3,090,716	786,830	2,303,886
12	Depreciation & amortization expense	Pg. 38, Ln. 29	5,123,280	2,610,795	970,796	1,541,689	413,824	1,127,865
13	Taxes other than income taxes	Pg. 39, Ln. 29	1,128,269	574,962	213,792	339,515	91,134	248,381
14	MGP removal cost	Pg. 36, Ln. 38	0	0	0	0	0	0
15	Rate case expense	Pg. 36, Ln. 44	41,474	23,057	7,260	11,157	2,835	8,322
16								
17	Total Expenses		<u>\$18,109,922</u>	<u>\$9,871,120</u>	<u>\$3,255,725</u>	<u>\$4,983,077</u>	<u>\$1,294,623</u>	<u>\$3,688,454</u>
18								
19	Operating Income Before Income Taxes		\$8,267,261	\$4,194,388	\$1,571,398	\$2,501,475	\$671,208	\$1,830,267
20								
21	Federal and State Income Taxes		857,698	435,152	163,027	259,519	69,635	189,884
22	Repairs Tax Benefit		0	0	0	0	0	0
23	Net Operating Income		<u>\$7,409,563</u>	<u>\$3,759,236</u>	<u>\$1,408,371</u>	<u>\$2,241,956</u>	<u>\$601,573</u>	<u>\$1,640,383</u>
24								
25								
26	Rate Base	Pg. 15, Ln. 43	<u>95,607,560</u>	<u>48,506,416</u>	<u>18,172,591</u>	<u>28,928,553</u>	<u>7,762,254</u>	<u>21,166,299</u>
27								
28								
29	Return on Rate Base		<u>7.75%</u>	<u>7.75%</u>	<u>7.75%</u>	<u>7.75%</u>	<u>7.75%</u>	<u>7.75%</u>
30								
31								
32	Return on Equity		<u>10.70%</u>	<u>10.70%</u>	<u>10.70%</u>	<u>10.70%</u>	<u>10.69%</u>	<u>10.69%</u>
33								
34	Federal and State Effective Tax Rate	21.00%						
35								
36	Capital Ratios							
37	Long-term debt	46.87%						
38	Common stock equity	53.13%						
39								
40	Weighted Cost of Capital							
41	Long-term debt	2.07%						
42	Common stock equity	5.68%						

Line No.	Description (a)	Reference (b)	Total Service Area (c)	Residential (d)	Small Commercial (e)	Large Commercial (f)	Option A L. Commercial (g)	Option B L. Commercial (h)
1	Revenues:							
2	Gas sales and transportation revenues (non-gas cost)	Calculated	24,402,244	13,414,715	4,441,475	6,546,055	1,763,913	4,782,142
3	Other revenues	Pg. 9, Ln. 29	1,974,938	650,793	385,648	938,497	201,918	736,579
4								
5	Total Revenues		<u>26,377,183</u>	<u>14,065,508</u>	<u>4,827,123</u>	<u>7,484,552</u>	<u>1,965,831</u>	<u>5,518,721</u>
6								
7	Expenses:							
8	Operations & maintenance expenses	Pg. 37, Ln. 47	11,816,899	6,662,306	2,063,877	3,090,716	786,830	2,303,886
9	Depreciation & amortization expense	Pg. 38, Ln. 29	5,123,280	2,610,795	970,796	1,541,689	413,824	1,127,865
10	Taxes other than income taxes	Pg. 39, Ln. 29	1,128,269	574,962	213,792	339,515	91,134	248,381
11	MGP removal cost	Pg. 36, Ln. 38	0	0	0	0	0	0
12	Rate case expense	Pg. 36, Ln. 44	41,474	23,057	7,260	11,157	2,835	8,322
13								
14	Total Expenses		<u>\$18,109,922</u>	<u>\$9,871,120</u>	<u>\$3,255,725</u>	<u>\$4,983,077</u>	<u>\$1,294,623</u>	<u>\$3,688,454</u>
15								
16	Operating Income Before Income Taxes		\$8,267,261	\$4,194,388	\$1,571,398	\$2,501,475	\$671,208	\$1,830,267
17								
18	Federal and State Income Taxes		857,698	435,152	163,027	259,519	69,635	189,884
18	Repairs Tax Benefit		0	0	0	0	0	0
18								
19	Net Operating Income		<u>\$7,409,563</u>	<u>\$3,759,236</u>	<u>\$1,408,371</u>	<u>\$2,241,956</u>	<u>\$601,573</u>	<u>\$1,640,383</u>
20								
21								
22	Rate Base	Pg. 15, Ln. 43	<u>95,607,560</u>	<u>48,506,416</u>	<u>18,172,591</u>	<u>28,928,553</u>	<u>7,762,254</u>	<u>21,166,299</u>
23								
24								
25	Return on Rate Base		<u>7.75%</u>	<u>7.75%</u>	<u>7.75%</u>	<u>7.75%</u>	<u>7.75%</u>	<u>7.75%</u>
26								
27								
28	Return on Equity		<u>10.70%</u>	<u>10.70%</u>	<u>10.70%</u>	<u>10.70%</u>	<u>10.69%</u>	<u>10.69%</u>
29								
30	Federal and State Effective Tax Rate	21.00%						
31								
32	Capital Ratios							
33	Long-term debt	46.8700%						
34	Common stock equity	53.1300%						
35								
36	Weighted Cost of Capital							
37	Long-term debt	2.0700%						
38	Common stock equity	5.6800%						

Line No.	Description (a)	Reference (b)	Total Service Area (c)	Residential (d)	Small Commercial (e)	Large Commercial (f)	Option A L. Commercial (g)	Option B L. Commercial (h)
1	Revenues:							
2	Gas sales and transportation revenues (non-gas cost)	Pg. 10, Ln. 16	18,359,026	10,588,290	3,288,342	4,482,394	1,018,014	3,464,380
3	Other revenues	Pg. 10, Ln. 29	1,974,938	650,793	385,648	938,497	201,918	736,579
4								
5	Total Revenues		20,333,964	11,239,083	3,673,990	5,420,891	1,219,932	4,200,959
6		\$20,232,169	\$5					
7	Expenses							
8	Operations & maintenance expenses	Pg. 37, Ln. 47	11,816,899	6,662,306	2,063,877	3,090,716	786,830	2,303,886
9	Depreciation & amortization expense	Pg. 38, Ln. 29	5,123,280	2,610,795	970,796	1,541,689	413,824	1,127,865
10	Taxes other than income taxes	Pg. 39, Ln. 29	1,119,204	570,342	212,074	336,787	90,402	246,385
11	Rate case expense	Pg. 36, Ln. 44	41,474	23,057	7,260	11,157	2,835	8,322
12								
13	Total Expenses		\$18,100,857	\$9,866,500	\$3,254,007	\$4,980,349	\$1,293,891	\$3,686,458
14								
15	Operating Income Before Income Taxes		\$2,233,107	\$1,372,583	\$419,983	\$440,542	(\$73,959)	\$514,501
16								
17	Federal and State Income Taxes		(409,475)	(251,685)	(77,010)	(80,780)	13,562	(94,342)
18								
19	Net Operating Income		\$2,642,583	\$1,624,267	\$496,993	\$521,322	(\$87,520)	\$608,842
20								
21								
22	Rate Base	Pg. 15, Ln. 43	95,607,560	48,506,416	18,172,591	28,928,553	7,762,254	21,166,299
23								
24								
25	Return on Rate Base		2.76%	3.35%	2.73%	1.80%	-1.13%	2.88%
26								
27								
28	Return on Equity		1.30%	2.41%	1.24%	-0.51%	-6.02%	1.52%
29								
30	Federal and State Effective Tax Rate	21.00%						
31								
32	Capital Ratios							
33	Long-term debt	46.8700%						
35	Common stock equity	53.1300%						
36								
37	Weighted Cost of Capital							
38	Long-term debt	2.0700%						
40	Common stock equity	0.6900%						

Line No.	Description (a)	Reference (b)	Total Service Area (c)	Residential (d)	Small Commercial (e)	Large Commercial (f)	Option A L. Commercial (g)	Option B L. Commercial (h)
1	Customer Rate Base							
2								
3	Gas plant in service	Pg. 16, Ln. 5	65,570,721	50,426,555	9,749,356	5,394,810	\$2,965,259	\$2,429,551
4	Accumulated reserve for depreciation	Pg. 16, Ln. 6	(28,530,244)	(21,940,919)	(4,242,008)	(2,347,317)	(\$1,290,203)	(\$1,057,114)
5	Working capital	Pg. 16, Ln. 7	214,646	155,119	32,749	26,778	\$15,770	\$11,008
6	Accumulated deferred income taxes	Pg. 16, Ln. 8	(3,369,912)	(2,591,600)	(501,054)	(277,258)	(\$152,395)	(\$124,863)
7								
8								
9	Total Customer Rate Base	Pg. 16, Ln. 10	<u>33,885,211</u>	<u>26,049,155</u>	<u>5,039,043</u>	<u>2,797,013</u>	<u>1,538,431</u>	<u>1,258,582</u>
10								
11	Rate of Return on Rate Base	Calculated	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%
12								
13	Return on Rate Base		<u>2,626,096</u>	<u>2,018,803</u>	<u>390,525</u>	<u>216,768</u>	<u>119,228</u>	<u>97,540</u>
14								
15	Federal and State Income Taxes	Calculated	303,985	233,687	45,206	25,092	13,801	11,291
16								
17	Rate Case Expense	Pg. 36, Ln. 40	19,985	15,736	2,941	1,308	680	628
18								
19	Transmission Oper. & Maint. Expenses	Pg. 20, Ln. 45	71,709	25,230	13,259	33,220	6,764	26,456
20								
21	Distribution Oper. & Maint. Expenses	Pg. 29, Ln. 13	1,633,036	1,257,016	245,062	130,958	71,788	59,170
22								
23	Customer Accounts Expenses	Pg. 31, Ln. 13	814,431	679,697	112,801	21,933	7,969	13,964
24								
25	Customer Service & Information Expenses	Pg. 33, Ln. 6	523,942	437,265	72,567	14,110	5,127	8,983
26								
27	Administrative & General Expenses	Pg. 37, Ln. 35	2,821,612	2,218,544	415,457	187,611	97,984	89,627
28								
29	Depreciation Expense	Pg. 38, Ln. 25	1,847,397	1,420,724	274,679	151,994	83,544	68,450
30								
31	Taxes Other Than Income Taxes	Pg. 39, Ln. 25	406,841	312,878	60,491	33,472	18,398	15,074
32								
33	MGP Removal Cost	Pg. 39, Ln. 34	0	0	0	0	0	0
34								
35								
36	Customer Charge Revenue Requirement		<u>11,069,034</u>	<u>8,619,580</u>	<u>1,632,988</u>	<u>816,466</u>	<u>425,283</u>	<u>391,183</u>
37								
38	Number of Annual Bills	Pg. 7, Ln. 1 times 12	592,460	504,640	83,748	4,072	3,033	1,039
39								
40								
41	Monthly Customer Charge Requirement		<u>18.68</u>	<u>17.08</u>	<u>19.50</u>	<u>200.51</u>	<u>140.22</u>	<u>376.50</u>

Line No.	Description (a)	Classification Ratio Number (b)	Total (c)	Customer (d)	Demand (e)	Commodity (f)	Total (g)	Customer (h)	Demand (i)	Commodity (j)
1	CUSTOMER CLASSIFIER	Ratio C-1								
2	Ratio C-1		1.00000000	1.00000000	0.00000000	0.00000000	1.00000000	1.00000000	0.00000000	0.00000000
3										
4	DEMAND CLASSIFIER	Ratio C-2								
5	Ratio C-2		1.00000000	0.00000000	1.00000000	0.00000000	1.00000000	0.00000000	1.00000000	0.00000000
6										
7	COMMODITY CLASSIFIER	Ratio C-3								
8	Ratio C-3		1.00000000	0.00000000	0.00000000	1.00000000	1.00000000	0.00000000	0.00000000	1.00000000
9										
10	DISTRIBUTION MAINS CLASSIFIER	Ratio C-4								
11	Ratio C-4		1.00000000	0.00000000	0.95000000	0.05000000	1.00000000	0.00000000	0.95000000	0.05000000
12										
13	COMPOSITE MAINS/SERVICES CLASSIFIER	Ratio C-5								
14	Account 376 C-4		\$91,679,631	\$0	\$87,095,649	\$4,583,982	\$37,169,774	\$0	\$35,311,285	\$1,858,489
15	Account 380 C-1		\$37,660,547	\$37,660,547	\$0	\$0	\$1,501,456	\$1,501,456	\$0	\$0
16										
17	Totals		<u>\$129,340,178</u>	<u>\$37,660,547</u>	<u>\$87,095,649</u>	<u>\$4,583,982</u>	<u>\$38,671,230</u>	<u>\$1,501,456</u>	<u>\$35,311,285</u>	<u>\$1,858,489</u>
18										
19	Ratio C-5		1.00000000	0.29117439	0.67338433	0.03544128	1.00000000	0.03882618	0.91311512	0.04805870
20										
21	PAYROLL CLASSIFIER	Ratio C-6								
22	Total Payroll Costs other than A & G									
23	Customer		\$1,882,657	\$1,882,657	\$0	\$0	\$121,559	\$121,559	\$0	\$0
24	Demand		\$1,080,647	\$0	\$1,080,647	\$0	\$430,530	\$0	\$430,530	\$0
25	Commodity		\$875,204	\$0	\$0	\$875,204	\$471,769	\$0	\$0	\$471,769
26										
27	Totals		<u>\$3,838,508</u>	<u>\$1,882,657</u>	<u>\$1,080,647</u>	<u>\$875,204</u>	<u>\$1,023,858</u>	<u>\$121,559</u>	<u>\$430,530</u>	<u>\$471,769</u>
28										
29	Ratio C-6		1.00000000	0.49046583	0.28152787	0.22800630	1.00000000	0.11872643	0.42049776	0.46077581
30										
31	DISTRIBUTION PLANT CLASSIFIER	Ratio C-7								
32	Total Distribution Plant in Service									
33	Customer		\$60,182,935	\$60,182,935	\$0	\$0	\$4,951,532	\$4,951,532	\$0	\$0
34	Demand		\$87,125,819	\$0	\$87,125,819	\$0	\$34,710,846	\$0	\$34,710,846	\$0
35	Commodity		\$19,593,179	\$0	\$0	\$19,593,179	\$10,561,500	\$0	\$0	\$10,561,500
36										
37	Totals		<u>\$166,901,933</u>	<u>\$60,182,935</u>	<u>\$87,125,819</u>	<u>\$19,593,179</u>	<u>\$50,223,878</u>	<u>\$4,951,532</u>	<u>\$34,710,846</u>	<u>\$10,561,500</u>
38										
39	Ratio C-7		1.00000000	0.36058861	0.52201803	0.11739336	1.00000000	0.09858920	0.69112238	0.21028842

Line No.	Description (a)	Classification Ratio Number (b)	Total (c)	Customer (d)	Demand (e)	Commodity (f)	Total (g)	Customer (h)	Demand (i)	Commodity (j)
1	COMPOSITE LABOR/PLANT CLASSIFIER	Ratio C-8								
2	Labor Related Admin. & General Costs									
3	Customer		\$2,224,891	\$2,224,891	\$0	\$0	\$143,656	\$143,656	\$0	\$0
4	Demand		\$1,277,090	\$0	\$1,277,090	\$0	\$508,793	\$0	\$508,793	\$0
5	Commodity		\$1,034,301	\$0	\$0	\$1,034,301	\$557,528	\$0	\$0	\$557,528
6										
7	Totals		\$4,536,282	\$2,224,891	\$1,277,090	\$1,034,301	\$1,209,977	\$143,656	\$508,793	\$557,528
8										
9	Plant Related Admin. & General Costs									
10	Customer		\$115,806	\$115,806	\$0	\$0	\$9,528	\$9,528	\$0	\$0
11	Demand		\$167,650	\$0	\$167,650	\$0	\$66,792	\$0	\$66,792	\$0
12	Commodity		\$37,701	\$0	\$0	\$37,701	\$20,323	\$0	\$0	\$20,323
13										
14	Totals		\$321,157	\$115,806	\$167,650	\$37,701	\$96,643	\$9,528	\$66,792	\$20,323
15										
16	Total of Labor and Plant Related Costs		\$4,857,439	\$2,340,697	\$1,444,740	\$1,072,002	\$1,306,620	\$153,184	\$575,585	\$577,851
17										
18	Ratio C-8		1.00000000	0.48187883	0.29742833	0.22069284	1.00000000	0.11723684	0.44051446	0.44224870
19										
20	DISTRIB./TRANSMISSION OPERATIONS CLASSIFIER	Ratio C-9								
21	Total Distributions Operations Expense, Less S&E									
22	Customer		\$1,155,559		\$170,856	\$80,343	\$80,343	\$0	\$44,376	\$35,967
23	Demand		\$1,288,708		\$285,091	\$513,421	\$513,421	\$0	\$130,474	\$382,947
24	Commodity		\$473,645		\$82,273	\$255,313	\$255,313	\$0	\$46,863	\$208,450
25										
26	Totals		\$2,917,912		\$538,220	\$849,077	\$849,077	\$0	\$221,713	\$627,364
27										
28	Ratio C-9		1.00000000		0.18445381	0.29098787	1.00000000	0.00000000	0.26112237	0.73887763
29										
30	DISTRIBUTION MAINTENANCE CLASSIFIER	Ratio C-10								
31	Total Distributions Maintenance Expense, Less S&E									
32	Customer		\$379,635	\$280,392	\$59,000	\$40,243	\$40,243	\$0	\$21,795	\$18,448
33	Demand		\$290,509	\$110,503	\$64,267	\$115,739	\$115,739	\$0	\$29,413	\$86,326
34	Commodity		\$143,103	\$41,108	\$24,857	\$77,138	\$77,138	\$0	\$14,160	\$62,978
35										
36	Totals		\$813,247	\$432,003	\$148,124	\$233,120	\$233,120	\$0	\$65,368	\$167,752
37										
38	Ratio C-10		1.00000000	0.53120761	0.18213901	0.28665338	1.00000000	0.00000000	0.28040494	0.71959506

Line No.	Description (a)	Allocation Ratio Number (b)	Total (c)	Residential (d)	Small Commercial (e)	Large Commercial (f)	Option A L. Commercial (g)	Option B L. Commercial (h)
1	CUSTOMERS	Ratio A-1	49,372	42,053	6,979	339	253	87
2	Ratio A-1		1.00000000	0.85177058	0.14135638	0.00687304	0.74484283	0.25515717
3								
4	PEAK MONTH MMBTU THROUGHPUT-Jan , 2023	Ratio A-2	1,741,490	662,425	385,257	693,808	176,316	517,492
5	Ratio A-2		1.00000000	0.38037830	0.22122263	0.39839907	0.25412794	0.74587206
6								
7	WEATHER NORMALIZED MMBTU THROUGHPUT	Ratio A-3	11,080,754	3,183,049	1,924,739	5,972,966	1,096,371	4,876,594
8	Ratio A-3		1.00000000	0.28725926	0.17370109	0.53903965	0.18355559	0.81644441
9								
10	METERS	Ratio A-4	\$62,023	\$42,053	\$10,469	\$9,501	\$5,064	\$4,437
11	Ratio A-4		1.00000000	0.67802439	0.16879132	0.15318429	0.53299653	0.46700347
12								
13	REGULATORS	Ratio A-5	\$59,309	\$42,053	\$10,469	\$6,787	\$2,466	\$4,321
14	Ratio A-5		1.00000000	0.70905085	0.17651522	0.11443393	0.36334168	0.63665832
15								
16	SERVICES	Ratio A-6	\$51,068	\$42,053	\$6,979	\$2,036	\$1,197	\$839
17	Ratio A-6		1.00000000	0.82347182	0.13666003	0.03986815	0.58791749	0.41208251
18								
19	CUSTOMER ACCOUNTS	Ratio A-7	\$50,389	42,053	6,979	1,357	493	864
20	Ratio A-7		1.00000000	0.83456817	0.13850153	0.02693030	0.36330140	0.63669860
21								
22	RESIDENTIAL REVENUE	Ratio A-8	\$1	\$1	\$0	\$0	\$0	\$0
23	Ratio A-8		1.00000000	1.00000000	0.00000000	0.00000000	0.00000000	0.00000000
24								
25	SMALL COMMERCIAL REVENUE	Ratio A-9	\$1	\$0	\$1	\$0	\$0	\$0
26	Ratio A-9		1.00000000	0.00000000	1.00000000	0.00000000	0.00000000	0.00000000
27								
28	LARGE COMMERCIAL & INDUSTRIAL REVENUE	Ratio A-10	\$1	\$0	\$0	\$1	\$1	\$1
29	Ratio A-10		1.00000000	0.00000000	0.00000000	1.00000000	1.00000000	1.00000000
30								
31	CUSTOMER DISTRIBUTION PLANT	Ratio A-11	\$60,182,935	\$46,283,128	\$8,948,275	\$4,951,532	\$2,721,611	\$2,229,921
32	Ratio A-11		1.00000000	0.76904073	0.14868459	0.08227468	0.54965029	0.45034971
33								
34	DEMAND DISTRIBUTION PLANT	Ratio A-12	\$87,125,819	\$33,140,770	\$19,274,203	\$34,710,846	\$8,820,996	\$25,889,850
35	Ratio A-12		1.00000000	0.38037829	0.22122263	0.39839908	0.25412795	0.74587205
36								
37	COMMODITY DISTRIBUTION PLANT	Ratio A-13	\$19,593,179	\$5,628,321	\$3,403,358	\$10,561,500	\$1,938,622	\$8,622,878
38	Ratio A-13		1.00000000	0.28725921	0.17370116	0.53903963	0.18355556	0.81644444

Line No.	Description (a)	Allocation Ratio Number (b)	Total (c)	Residential (d)	Small Commercial (e)	Large Commercial (f)	Option A L. Commercial (g)	Option B L. Commercial (h)
1	CUSTOMER COMPOSITE MAINS/SERVICES PLANT	Ratio A-14	\$37,660,547	\$31,012,400	\$5,146,691	\$1,501,456	\$882,732	\$618,724
2	Ratio A-14		1.00000000	0.82347184	0.13666002	0.03986814	0.58791733	0.41208267
3								
4	DEMAND COMPOSITE MAINS/SERVICES PLANT	Ratio A-15	\$87,095,649	\$33,129,294	\$19,267,529	\$34,698,826	\$8,817,941	\$25,880,885
5	Ratio A-15		1.00000000	0.38037828	0.22122264	0.39839908	0.25412794	0.74587206
6								
7	COMMODITY COMPOSITE MAINS/SERVICES PLANT	Ratio A-16	\$4,583,982	\$1,316,791	\$796,243	\$2,470,948	\$453,556	\$2,017,392
8	Ratio A-16		1.00000000	0.28725920	0.17370116	0.53903964	0.18355546	0.81644454
9								
10	CUSTOMER PAYROLL COSTS	Ratio A-17	\$1,882,657	\$1,484,223	\$276,875	\$121,559	\$62,971	\$58,588
11	Ratio A-17		1.00000000	0.78836612	0.14706609	0.06456779	0.51802828	0.48197172
12								
13	DEMAND PAYROLL COSTS	Ratio A-18	\$1,080,647	\$411,053	\$239,064	\$430,530	\$109,410	\$321,120
14	Ratio A-18		1.00000000	0.38037675	0.22122303	0.39840022	0.25412863	0.74587137
15								
16	COMMODITY PAYROLL COSTS	Ratio A-19	\$875,204	\$251,411	\$152,024	\$471,769	\$86,595	\$385,174
17	Ratio A-19		1.00000000	0.28725988	0.17370122	0.53903890	0.18355382	0.81644618
18								
19	CUSTOMER COMPOSITE LABOR/PLANT A & G	Ratio A-20	\$2,340,697	\$1,843,090	\$344,423	\$153,184	\$79,654	\$73,530
20	Ratio A-20		1.00000000	0.78741076	0.14714549	0.06544375	0.51998903	0.48001097
21								
22	DEMAND COMPOSITE LABOR/PLANT A & G	Ratio A-21	\$1,444,740	\$549,545	\$319,610	\$575,585	\$146,271	\$429,314
23	Ratio A-21		1.00000000	0.38037640	0.22122320	0.39840040	0.25412580	0.74587420
24								
25	COMMODITY COMPOSITE LABOR/PLANT A & G	Ratio A-22	\$1,072,002	\$307,943	\$186,208	\$577,851	\$106,066	\$471,785
26	Ratio A-22		1.00000000	0.28725973	0.17370117	0.53903910	0.18355251	0.81644749
27								
28	CUSTOMER COMPOSITE DISTRIBUTION OPER.	Ratio A-23	\$1,155,559	\$0	\$170,856	\$80,343	\$44,376	\$35,967
29	Ratio A-23		1.00000000	0.78261690	0.14785571	0.06952739	0.55233188	0.44766812
30								
31	DEMAND COMPOSITE DISTRIBUTION OPER.	Ratio A-24	\$1,288,708	\$0	\$285,091	\$513,421	\$130,474	\$382,947
32	Ratio A-24		1.00000000	0.38037787	0.22122234	0.39839979	0.25412673	0.74587327
33								
34	COMMODITY COMPOSITE DISTRIBUTION OPER.	Ratio A-25	\$473,645	\$0	\$82,273	\$255,313	\$46,863	\$208,450
35	Ratio A-25		1.00000000	0.28725945	0.17370182	0.53903873	0.18355117	0.81644883
36								
37	CUSTOMER COMPOSITE DISTRIBUTION MAINT.	Ratio A-26	\$379,635	\$280,392	\$59,000	\$40,243	\$21,795	\$18,448
38	Ratio A-26		1.00000000	0.73858311	0.15541244	0.10600445	0.54158487	0.45841513
39								
40	DEMAND COMPOSITE DISTRIBUTION MAINT.	Ratio A-27	\$290,509	\$110,503	\$64,267	\$115,739	\$29,413	\$86,326
41	Ratio A-27		1.00000000	0.38037720	0.22122206	0.39840074	0.25413214	0.74586786
42								
43	COMMODITY COMPOSITE DISTRIBUTION MAINT.	Ratio A-28	\$143,103	\$41,108	\$24,857	\$77,138	\$14,160	\$62,978
44	Ratio A-28		1.00000000	0.28726162	0.17370006	0.53903832	0.18356711	0.81643289

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (i)	Large Commercial (j)
1	GAS SERVICE REVENUES (NON-GAS COST)	480-481								
2		489								
3	Normalized therms					31,830,490	19,247,390	59,729,655	\$10,963,712	\$48,765,943
4										
5	Times average rate per therm					0.2629	0.1785	0.0963	0.1240	0.0901
6										
7	Non-customer charge revenues				\$17,556,918	\$8,368,315	\$3,436,499	\$5,752,105	\$1,358,973	\$4,393,132
8										
9										
10	Annual bills					\$504,640	\$83,748	\$4,072	\$3,033	\$1,039
11										
12	Times average monthly customer charge					10.0000	12.0000	194.9779	133.5114	374.4081
13										
14	Customer charge revenues				\$6,845,326	\$5,046,400	\$1,004,976	\$793,950	\$404,940	\$389,010
15										
16	Total Gas Service Revenues				\$24,402,244	\$13,414,715	\$4,441,475	\$6,546,055	\$1,763,913	\$4,782,142
17										
18										
19	OTHER REVENUES									
20										
21	Late payment fees	487	C-3	A-3	\$79,746	\$22,908	\$13,852	\$42,986	\$7,890	\$35,096
22										
23	Miscellaneous service revenues	488	C-3	A-3	\$70,730	\$20,318	\$12,286	\$38,126	\$6,998	\$31,128
24										
25	Transportation revenues (contracts with deviation)	489	C-3	A-3	\$1,792,829	\$598,480	\$354,015	\$840,334	\$183,900	\$656,434
26										
27	Other gas revenues	495	C-3	A-3	\$31,633	\$9,087	\$5,495	\$17,051	\$3,130	\$13,921
28										
29	Total Other Revenues				\$1,974,938	\$650,793	\$385,648	\$938,497	\$201,918	\$736,579
30										
31										
32	TOTAL REVENUES				\$26,377,183	\$14,065,508	\$4,827,123	\$7,484,552	\$1,965,831	\$5,518,721

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (i)	Large Commercial (j)
1	GAS SERVICE REVENUES (NON-GAS COST)	480-481								
2										
3	Normalized therms					31,830,490	19,247,390	59,729,655	\$10,963,712	\$48,765,943
4										
5	Times average rate per therm					0.2058	0.1273	0.0627	0.0590	0.0635
6										
7	Non-customer charge revenues				\$12,745,076	\$6,551,170	\$2,450,862	\$3,743,044	\$646,414	\$3,096,630
8										
9										
10	Annual bills					\$504,640	\$83,748	\$4,072	\$3,033	\$1,039
11										
12	Times average monthly customer charge					8.0000	10.0000	181.5693	122.5190	353.9461
13										
14	Customer charge revenues				\$5,613,950	\$4,037,120	\$837,480	\$739,350	\$371,600	\$367,750
15										
16	Total Gas Service Revenues				\$18,359,026	\$10,588,290	\$3,288,342	\$4,482,394	\$1,018,014	\$3,464,380
17										
18										
19	OTHER REVENUES									
20										
21	Late payment fees	487	C-3	A-3	\$79,746	\$22,908	\$13,852	\$42,986	\$7,890	\$35,096
22										
23	Miscellaneous service revenues	488	C-3	A-3	\$70,730	\$20,318	\$12,286	\$38,126	\$6,998	\$31,128
24										
25	Transportation revenues (contracts with deviation)	489	C-3	A-3	\$1,792,829	\$598,480	\$354,015	\$840,334	\$183,900	\$656,434
26										
27	Other gas revenues	495	C-3	A-3	\$31,633	\$9,087	\$5,495	\$17,051	\$3,130	\$13,921
28										
29	Total Other Revenues				\$1,974,938	\$650,793	\$385,648	\$938,497	\$201,918	\$736,579
30										
31										
32	TOTAL REVENUES				\$20,333,964	\$11,239,083	\$3,673,990	\$5,420,891	\$1,219,932	\$4,200,959

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	Small Commercial	Large Commercial
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	GAS PLANT IN SERVICE									
2										
3	Distribution Plant									
4										
5	Land and land rights	374								
6	Customer				\$0	\$0	\$0	\$0	\$0	\$0
7	Demand				\$0	\$0	\$0	\$0	\$0	\$0
8	Commodity			A-3	\$895,755	\$257,314	\$155,594	\$482,847	\$88,629	\$394,218
9										
10	Totals		C-3		\$895,755	\$257,314	\$155,594	\$482,847	\$88,629	\$394,218
11										
12	Structures and improvements	375								
13	Customer				\$0	\$0	\$0	\$0	\$0	\$0
14	Demand				\$0	\$0	\$0	\$0	\$0	\$0
15	Commodity			A-3	\$466,420	\$133,983	\$81,018	\$251,419	\$46,149	\$205,270
16										
17	Totals		C-3		\$466,420	\$133,983	\$81,018	\$251,419	\$46,149	\$205,270
18										
19	Mains	367/376								
20	Customer			A-6	\$0	\$0	\$0	\$0	\$0	\$0
21	Demand			A-2	\$87,095,649	\$33,129,294	\$19,267,529	\$34,698,826	\$8,817,941	\$25,880,885
22	Commodity			A-3	\$4,583,982	\$1,316,791	\$796,243	\$2,470,948	\$453,556	\$2,017,392
23										
24	Totals		C-4		\$91,679,631	\$34,446,085	\$20,063,772	\$37,169,774	\$9,271,497	\$27,898,277
25										
26	Compressor station equipment	377								
27	Customer				\$0	\$0	\$0	\$0	\$0	\$0
28	Demand			A-2	\$0	\$0	\$0	\$0	\$0	\$0
29	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
30										
31	Totals		C-2		\$0	\$0	\$0	\$0	\$0	\$0
32										
33	Measuring and reg. station equipment-gen.	378								
34	Customer				\$0	\$0	\$0	\$0	\$0	\$0
35	Demand				\$0	\$0	\$0	\$0	\$0	\$0
36	Commodity			A-3	\$8,159,857	\$2,343,995	\$1,417,376	\$4,398,486	\$807,367	\$3,591,119
37										
38	Totals		C-3		\$8,159,857	\$2,343,995	\$1,417,376	\$4,398,486	\$807,367	\$3,591,119
39										
40	Measuring and reg. sta. equip.-c. gate	379								
41	Customer				\$0	\$0	\$0	\$0	\$0	\$0
42	Demand				\$0	\$0	\$0	\$0	\$0	\$0
43	Commodity			A-3	\$5,487,165	\$1,576,238	\$953,127	\$2,957,800	\$542,921	\$2,414,879
44										
45	Totals		C-3		\$5,487,165	\$1,576,238	\$953,127	\$2,957,800	\$542,921	\$2,414,879

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	Small Commercial	Large Commercial
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	GAS PLANT IN SERVICE									
2										
3	Distribution Plant									
4										
5	Services	380								
6	Customer			A-6	\$37,660,547	\$31,012,400	\$5,146,691	\$1,501,456	\$882,732	\$618,724
7	Demand				\$0	\$0	\$0	\$0	\$0	\$0
8	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
9										
10	Totals		C-1		<u>\$37,660,547</u>	<u>\$31,012,400</u>	<u>\$5,146,691</u>	<u>\$1,501,456</u>	<u>\$882,732</u>	<u>\$618,724</u>
11										
12	Meters	381								
13	Customer			A-4	\$22,522,388	\$15,270,728	\$3,801,584	\$3,450,076	\$1,838,879	\$1,611,197
14	Demand				\$0	\$0	\$0	\$0	\$0	\$0
15	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
16										
17	Totals		C-1		<u>\$22,522,388</u>	<u>\$15,270,728</u>	<u>\$3,801,584</u>	<u>\$3,450,076</u>	<u>\$1,838,879</u>	<u>\$1,611,197</u>
18										
19	Meter installations	382								
20	Customer			A-4	\$0	\$0	\$0	\$0	\$0	\$0
21	Demand				\$0	\$0	\$0	\$0	\$0	\$0
22	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
23										
24	Totals		C-1		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
25										
26	Regulators	383								
27	Customer			A-5	\$0	\$0	\$0	\$0	\$0	\$0
28	Demand				\$0	\$0	\$0	\$0	\$0	\$0
29	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
30										
31	Totals		C-1		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
32										
33	Regulator installations	384								
34	Customer			A-5	\$0	\$0	\$0	\$0	\$0	\$0
35	Demand				\$0	\$0	\$0	\$0	\$0	\$0
36	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
37										
38	Totals		C-1		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
39										
40	Production land and land rights	304								
41	Customer				\$0	\$0	\$0	\$0	\$0	\$0
42	Demand			A-2	\$30,170	\$11,476	\$6,674	\$12,020	\$3,055	\$8,965
43	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
44										
45	Totals		C-2		<u>\$30,170</u>	<u>\$11,476</u>	<u>\$6,674</u>	<u>\$12,020</u>	<u>\$3,055</u>	<u>\$8,965</u>

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (i)	Large Commercial (j)
1	GAS PLANT IN SERVICE									
2										
3	Distribution Plant									
4										
5	Production structures and improvements	305								
6	Customer				\$0	\$0	\$0	\$0	\$0	\$0
7	Demand			A-2	\$0	\$0	\$0	\$0	\$0	\$0
8	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
9										
10	Totals		C-2		\$0	\$0	\$0	\$0	\$0	\$0
11										
12	Production LPG equipment and other equipment	311/320								
13	Customer				\$0	\$0	\$0	\$0	\$0	\$0
14	Demand			A-2	\$0	\$0	\$0	\$0	\$0	\$0
15	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
16										
17	Totals		C-2		\$0	\$0	\$0	\$0	\$0	\$0
18										
19	Total Distribution Plant									
20	Customer				\$60,182,935	\$46,283,128	\$8,948,275	\$4,951,532	\$2,721,611	\$2,229,921
21	Demand				\$87,125,819	\$33,140,770	\$19,274,203	\$34,710,846	\$8,820,996	\$25,889,850
22	Commodity				\$19,593,179	\$5,628,321	\$3,403,358	\$10,561,500	\$1,938,622	\$8,622,878
23										
24	Totals				\$166,901,933	\$85,052,219	\$31,625,836	\$50,223,878	\$13,481,229	\$36,742,649
25										
26	General and Intangible Plant, Plus Constr. in Service	389-399								
27	Customer	301-303		A-11	\$5,387,786	\$4,143,427	\$801,081	\$443,278	\$243,648	\$199,630
28	Demand			A-12	\$7,799,806	\$2,966,876	\$1,725,494	\$3,107,436	\$789,686	\$2,317,750
29	Commodity			A-13	\$1,754,049	\$503,867	\$304,680	\$945,502	\$173,552	\$771,950
30										
31	Totals		C-7		\$14,941,641	\$7,614,170	\$2,831,255	\$4,496,216	\$1,206,886	\$3,289,330
32										
33	Total Gas Plant in Service									
34	Customer				\$65,570,721	\$50,426,555	\$9,749,356	\$5,394,810	\$2,965,259	\$2,429,551
35	Demand				\$94,925,625	\$36,107,646	\$20,999,697	\$37,818,282	\$9,610,682	\$28,207,600
36	Commodity				\$21,347,228	\$6,132,188	\$3,708,038	\$11,507,002	\$2,112,174	\$9,394,828
37										
38	Totals				\$181,843,574	\$92,666,389	\$34,457,091	\$54,720,094	\$14,688,115	\$40,031,979

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (i)	Large Commercial (j)
1	ACCUMULATED RESERVE FOR DEPRECIATION									
2										
3	Direct South Dakota Gas Plant	304-387								
4	Customer			A-11	(\$27,592,274)	(\$21,219,582)	(\$4,102,546)	(\$2,270,146)	(\$1,247,786)	(\$1,022,360)
5	Demand			A-12	(\$39,944,868)	(\$15,194,160)	(\$8,836,709)	(\$15,913,999)	(\$4,044,192)	(\$11,869,807)
6	Commodity			A-13	(\$8,982,950)	(\$2,580,435)	(\$1,560,349)	(\$4,842,166)	(\$888,806)	(\$3,953,360)
7										
8	Totals		C-7		<u>(\$76,520,092)</u>	<u>(\$38,994,177)</u>	<u>(\$14,499,604)</u>	<u>(\$23,026,311)</u>	<u>(\$6,180,784)</u>	<u>(\$16,845,527)</u>
9										
10	Common Plant	389-399								
11	Customer	301-303		A-11	(\$937,970)	(\$721,337)	(\$139,462)	(\$77,171)	(\$42,417)	(\$34,754)
12	Demand			A-12	(\$1,357,883)	(\$516,510)	(\$300,394)	(\$540,979)	(\$137,478)	(\$403,501)
13	Commodity			A-13	(\$305,366)	(\$87,720)	(\$53,042)	(\$164,604)	(\$30,214)	(\$134,390)
14										
15	Totals		C-7		<u>(\$2,601,219)</u>	<u>(\$1,325,567)</u>	<u>(\$492,898)</u>	<u>(\$782,754)</u>	<u>(\$210,109)</u>	<u>(\$572,645)</u>
16										
17	Total Accumulated Reserve for Depreciation									
18	Customer				(\$28,530,244)	(\$21,940,919)	(\$4,242,008)	(\$2,347,317)	(\$1,290,203)	(\$1,057,114)
19	Demand				(\$41,302,751)	(\$15,710,670)	(\$9,137,103)	(\$16,454,978)	(\$4,181,670)	(\$12,273,308)
20	Commodity				(\$9,288,316)	(\$2,668,155)	(\$1,613,391)	(\$5,006,770)	(\$919,020)	(\$4,087,750)
21										
22	Totals				<u>(\$79,121,311)</u>	<u>(\$40,319,744)</u>	<u>(\$14,992,502)</u>	<u>(\$23,809,065)</u>	<u>(\$6,390,893)</u>	<u>(\$17,418,172)</u>
23										
24	WORKING CAPITAL									
25										
26	Materials and supplies	154								
27	Customer			A-11	\$756,397	\$581,700	\$112,465	\$62,232	\$34,206	\$28,026
28	Demand			A-12	\$1,095,024	\$416,523	\$242,244	\$436,257	\$110,865	\$325,392
29	Commodity			A-13	\$246,253	\$70,739	\$42,774	\$132,740	\$24,365	\$108,375
30										
31	Totals		C-7		<u>\$2,097,674</u>	<u>\$1,068,962</u>	<u>\$397,483</u>	<u>\$631,229</u>	<u>\$169,436</u>	<u>\$461,793</u>
32										
33	Storage gas and fuel	151								
34	Customer					\$0	\$0	\$0	\$0	\$0
35	Demand			A-2	\$1,257,457	\$478,309	\$278,178	\$500,970	\$127,310	\$373,660
36	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
37										
38	Totals		C-2		<u>\$1,257,457</u>	<u>\$478,309</u>	<u>\$278,178</u>	<u>\$500,970</u>	<u>\$127,310</u>	<u>\$373,660</u>

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	Small Commercial	Large Commercial
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	WORKING CAPITAL									
2										
3	Total Working Capital									
4	Customer				\$756,397	\$581,700	\$112,465	\$62,232	\$34,206	\$28,026
5	Demand				\$2,352,481	\$894,832	\$520,422	\$937,227	\$238,175	\$699,052
6	Commodity				\$246,253	\$70,739	\$42,774	\$132,740	\$24,365	\$108,375
7										
8	Totals				<u>\$3,355,131</u>	<u>\$1,547,271</u>	<u>\$675,661</u>	<u>\$1,132,199</u>	<u>\$296,746</u>	<u>\$835,453</u>
9										
10	CASH WORKING CAPITAL									
11										
12	Cash Working Capital									
13	Customer			A-20	(\$571,729)	(\$450,186)	(\$84,127)	(\$37,416)	(\$19,456)	(\$17,960)
14	Demand			A-21	(\$352,886)	(\$134,229)	(\$78,067)	(\$140,590)	(\$35,728)	(\$104,862)
15	Commodity			A-22	(\$261,843)	(\$75,217)	(\$45,482)	(\$141,144)	(\$25,907)	(\$115,237)
16										
17	Totals		C-8		<u>(\$1,186,458)</u>	<u>(\$659,632)</u>	<u>(\$207,676)</u>	<u>(\$319,150)</u>	<u>(\$81,091)</u>	<u>(\$238,059)</u>
18										
19	UNAMORTIZED RATE CASE EXPENSE									
20										
21	Unamortized Rate Case Expense									
22	Customer			A-20	\$29,978	\$23,605	\$4,411	\$1,962	\$1,020	\$942
23	Demand			A-21	\$18,503	\$7,038	\$4,093	\$7,372	\$1,873	\$5,499
24	Commodity			A-22	\$13,730	\$3,944	\$2,385	\$7,401	\$1,358	\$6,043
25										
26	Totals		C-8		<u>\$62,211</u>	<u>\$34,587</u>	<u>\$10,889</u>	<u>\$16,735</u>	<u>\$4,251</u>	<u>\$12,484</u>
27										
28	ACCUMULATED DEFERRED INCOME TAXES									
29										
30	Accumulated Deferred Income Taxes, ITC	253,282								
31	Customer	190		A-11	(\$3,369,912)	(\$2,591,600)	(\$501,054)	(\$277,258)	(\$152,395)	(\$124,863)
32	Demand			A-12	(\$4,878,565)	(\$1,855,700)	(\$1,079,249)	(\$1,943,616)	(\$493,927)	(\$1,449,689)
33	Commodity			A-13	(\$1,097,110)	(\$315,155)	(\$190,569)	(\$591,386)	(\$108,552)	(\$482,834)
34										
35	Totals		C-7		<u>(\$9,345,587)</u>	<u>(\$4,762,455)</u>	<u>(\$1,770,872)</u>	<u>(\$2,812,260)</u>	<u>(\$754,874)</u>	<u>(\$2,057,386)</u>
36										
37										
38	TOTAL RATE BASE									
39	Customer				\$33,885,211	\$26,049,155	\$5,039,043	\$2,797,013	\$1,538,431	\$1,258,582
40	Demand				\$50,762,407	\$19,308,917	\$11,229,793	\$20,223,697	\$5,139,405	\$15,084,292
41	Commodity				\$10,959,942	\$3,148,344	\$1,903,755	\$5,907,843	\$1,084,418	\$4,823,425
42										
43	Totals				<u>\$95,607,560</u>	<u>\$48,506,416</u>	<u>\$18,172,591</u>	<u>\$28,928,553</u>	<u>\$7,762,254</u>	<u>\$21,166,299</u>

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	Small Commercial	Large Commercial
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	RATE BASE SUMMARY									
2										
3	Customer Rate Base									
4										
5	Gas Plant in Service				\$65,570,721	\$50,426,555	\$9,749,356	\$5,394,810	\$2,965,259	\$2,429,551
6	Accumulated Reserve for Depreciation				(\$28,530,244)	(\$21,940,919)	(\$4,242,008)	(\$2,347,317)	(\$1,290,203)	(\$1,057,114)
7	Working Capital / Unamortized Rate Case Expense				\$214,646	\$155,119	\$32,749	\$26,778	\$15,770	\$11,008
8	Accumulated Deferred Income Taxes				(\$3,369,912)	(\$2,591,600)	(\$501,054)	(\$277,258)	(\$152,395)	(\$124,863)
9										
10	Total				<u>\$33,885,211</u>	<u>\$26,049,155</u>	<u>\$5,039,043</u>	<u>\$2,797,013</u>	<u>\$1,538,431</u>	<u>\$1,258,582</u>
11										
12										
13	Demand Rate Base									
14										
15	Gas Plant in Service				\$94,925,625	\$36,107,646	\$20,999,697	\$37,818,282	\$9,610,682	\$28,207,600
16	Accumulated Reserve for Depreciation				(\$41,302,751)	(\$15,710,670)	(\$9,137,103)	(\$16,454,978)	(\$4,181,670)	(\$12,273,308)
17	Working Capital / Unamortized Rate Case Expense				\$2,018,098	\$767,641	\$446,448	\$804,009	\$204,320	\$599,689
18	Accumulated Deferred Income Taxes				(\$4,878,565)	(\$1,855,700)	(\$1,079,249)	(\$1,943,616)	(\$493,927)	(\$1,449,689)
19										
20	Total				<u>\$50,762,407</u>	<u>\$19,308,917</u>	<u>\$11,229,793</u>	<u>\$20,223,697</u>	<u>\$5,139,405</u>	<u>\$15,084,292</u>
21										
22										
23	Commodity Rate Base									
24										
25	Gas Plant in Service				\$21,347,228	\$6,132,188	\$3,708,038	\$11,507,002	\$2,112,174	\$9,394,828
26	Accumulated Reserve for Depreciation				(\$9,288,316)	(\$2,668,155)	(\$1,613,391)	(\$5,006,770)	(\$919,020)	(\$4,087,750)
27	Working Capital / Unamortized Rate Case Expense				(\$1,860)	(\$534)	(\$323)	(\$1,003)	(\$184)	(\$819)
28	Accumulated Deferred Income Taxes				(\$1,097,110)	(\$315,155)	(\$190,569)	(\$591,386)	(\$108,552)	(\$482,834)
29										
30	Total				<u>\$10,959,942</u>	<u>\$3,148,344</u>	<u>\$1,903,755</u>	<u>\$5,907,843</u>	<u>\$1,084,418</u>	<u>\$4,823,425</u>
31										
32										
33	Total Rate Base									
34										
35	Gas Plant in Service				\$181,843,574	\$92,666,389	\$34,457,091	\$54,720,094	\$14,688,115	\$40,031,979
36	Accumulated Reserve for Depreciation				(\$79,121,311)	(\$40,319,744)	(\$14,992,502)	(\$23,809,065)	(\$6,390,893)	(\$17,418,172)
37	Working Capital / Unamortized Rate Case Expense				\$2,230,884	\$922,226	\$478,874	\$829,784	\$219,906	\$609,878
38	Accumulated Deferred Income Taxes				(\$9,345,587)	(\$4,762,455)	(\$1,770,872)	(\$2,812,260)	(\$754,874)	(\$2,057,386)
39										
40	Total				<u>\$95,607,560</u>	<u>\$48,506,416</u>	<u>\$18,172,591</u>	<u>\$28,928,553</u>	<u>\$7,762,254</u>	<u>\$21,166,299</u>

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (i)	Large Commercial (j)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Gas Production Operations									
4										
5	Supervision and engineering-labor	710								
6	Customer				\$0	\$0	\$0	\$0	\$0	\$0
7	Demand			A-2	\$0	\$0	\$0	\$0	\$0	\$0
8	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
9										
10	Totals		C-2		\$0	\$0	\$0	\$0	\$0	\$0
11										
12	Supervision and engineering-other	710								
13	Customer				\$0	\$0	\$0	\$0	\$0	\$0
14	Demand			A-2	\$0	\$0	\$0	\$0	\$0	\$0
15	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
16										
17	Totals		C-2		\$0	\$0	\$0	\$0	\$0	\$0
18										
19	Miscellaneous, fuel and LP gas expense-labor	717/735								
20	Customer	723			\$0	\$0	\$0	\$0	\$0	\$0
21	Demand			A-2	\$0	\$0	\$0	\$0	\$0	\$0
22	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
23										
24	Totals		C-2		\$0	\$0	\$0	\$0	\$0	\$0
25										
26	Miscellaneous, fuel and LP gas expense-other	717/735								
27	Customer	723			\$0	\$0	\$0	\$0	\$0	\$0
28	Demand			A-2	\$13	\$5	\$3	\$5	\$1	\$4
29	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
30										
31	Totals		C-2		\$13	\$5	\$3	\$5	\$1	\$4
32										
33	Gas Production Maintenance									
34										
35	Supervision and engineering-labor	740								
36	Customer				\$0	\$0	\$0	\$0	\$0	\$0
37	Demand			A-2	\$0	\$0	\$0	\$0	\$0	\$0
38	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
39										
40	Totals		C-2		\$0	\$0	\$0	\$0	\$0	\$0
41										
42	Supervision and engineering-other	740								
43	Customer				\$0	\$0	\$0	\$0	\$0	\$0
44	Demand			A-2	\$0	\$0	\$0	\$0	\$0	\$0
45	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
46										
47	Totals		C-2		\$0	\$0	\$0	\$0	\$0	\$0

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (i)	Large Commercial (j)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Gas Transmission Expenses									
4										
5	Structures and improvements-other	862								
6	Customer				\$0	\$0	\$0	\$0	\$0	\$0
7	Demand				\$0	\$0	\$0	\$0	\$0	\$0
8	Commodity			A-3	\$69	\$20	\$12	\$37	\$7	\$30
9										
10	Totals		C-3		\$69	\$20	\$12	\$37	\$7	\$30
11										
12	Mains-labor	863								
13	Customer			A-6	\$0	\$0	\$0	\$0	\$0	\$0
14	Demand			A-2	\$0	\$0	\$0	\$0	\$0	\$0
15	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
16										
17	Totals		C-4		\$0	\$0	\$0	\$0	\$0	\$0
18										
19	Mains-other	863								
20	Customer			A-6	\$0	\$0	\$0	\$0	\$0	\$0
21	Demand			A-2	\$34	\$12	\$8	\$14	\$4	\$10
22	Commodity			A-3	\$2	\$1	\$0	\$1	\$0	\$1
23										
24	Totals		C-4		\$36	\$13	\$8	\$15	\$4	\$11
25										
26	Meas. and reg. station exp.(gen)-labor	865								
27	Customer				\$0	\$0	\$0	\$0	\$0	\$0
28	Demand				\$0	\$0	\$0	\$0	\$0	\$0
29	Commodity			A-3	\$1,627	\$467	\$283	\$877	\$161	\$716
30										
31	Totals		C-3		\$1,627	\$467	\$283	\$877	\$161	\$716
32										
33	Meas. and reg. station exp.(gen)-other	865								
34	Customer				\$0	\$0	\$0	\$0	\$0	\$0
35	Demand				\$0	\$0	\$0	\$0	\$0	\$0
36	Commodity			A-3	\$90	\$25	\$16	\$49	\$9	\$40
37										
38	Totals		C-3		\$90	\$25	\$16	\$49	\$9	\$40
39										
40	Total Transmission Expenses									
41	Customer				\$5,002	\$4,120	\$683	\$199	\$117	\$82
42	Demand				\$20,854	\$7,937	\$4,612	\$8,305	\$2,110	\$6,195
43	Commodity				\$45,853	\$13,173	\$7,964	\$24,716	\$4,537	\$20,179
44										
45	Totals				\$71,709	\$25,230	\$13,259	\$33,220	\$6,764	\$26,456

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (i)	Large Commercial (j)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Distribution Operation Expenses									
4										
5	Supervision and engineering-labor	870								
6	Customer			A-23	\$0	\$0	\$0	\$0	\$0	\$0
7	Demand			A-24	\$91,043	\$34,630	\$20,141	\$36,272	\$9,218	\$27,054
8	Commodity			A-25	\$402,540	\$115,633	\$69,922	\$216,985	\$39,828	\$177,157
9										
10	Totals		C-9		\$493,583	\$150,263	\$90,063	\$253,257	\$49,046	\$204,211
11										
12	Supervision and engineering-other	870								
13	Customer			A-23	\$0	\$0	\$0	\$0	\$0	\$0
14	Demand			A-24	\$3,680	\$1,400	\$814	\$1,466	\$373	\$1,093
15	Commodity			A-25	\$16,271	\$4,674	\$2,826	\$8,771	\$1,610	\$7,161
16										
17	Totals		C-9		\$19,951	\$6,074	\$3,640	\$10,237	\$1,983	\$8,254

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (i)	Large Commercial (j)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Distribution Operations Expenses									
4										
5	Distribution load dispatching-labor	871								
6	Customer				\$0	\$0	\$0	\$0	\$0	\$0
7	Demand				\$0	\$0	\$0	\$0	\$0	\$0
8	Commodity			A-3	\$26,634	\$7,651	\$4,626	\$14,357	\$2,635	\$11,722
9										
10	Totals		C-3		\$26,634	\$7,651	\$4,626	\$14,357	\$2,635	\$11,722
11										
12	Distribution load dispatching-other	871								
13	Customer				\$0	\$0	\$0	\$0	\$0	\$0
14	Demand				\$0	\$0	\$0	\$0	\$0	\$0
15	Commodity			A-3	\$135	\$39	\$23	\$73	\$13	\$60
16										
17	Totals		C-3		\$135	\$39	\$23	\$73	\$13	\$60
18										
19	Compressor sta. labor and expenses-labor	872								
20	Customer				\$0	\$0	\$0	\$0	\$0	\$0
21	Demand			A-2	\$0	\$0	\$0	\$0	\$0	\$0
22	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
23										
24	Totals		C-2		\$0	\$0	\$0	\$0	\$0	\$0
25										
26	Compressor sta. labor and expenses-other	872								
27	Customer				\$0	\$0	\$0	\$0	\$0	\$0
28	Demand			A-2	\$0	\$0	\$0	\$0	\$0	\$0
29	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
30										
31	Totals		C-2		\$0	\$0	\$0	\$0	\$0	\$0
32										
33	Compressor station fuel and power	873								
34	Customer				\$0	\$0	\$0	\$0	\$0	\$0
35	Demand				\$0	\$0	\$0	\$0	\$0	\$0
36	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
37										
38	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
39										
40	Mains and services expenses-labor	874								
41	Customer			A-14	\$311,217	\$256,278	\$42,531	\$12,408	\$7,295	\$5,113
42	Demand			A-15	\$719,737	\$273,772	\$159,222	\$286,743	\$72,869	\$213,874
43	Commodity			A-16	\$37,881	\$10,882	\$6,580	\$20,419	\$3,748	\$16,671
44										
45	Totals		C-5		\$1,068,835	\$540,932	\$208,333	\$319,570	\$83,912	\$235,658

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (i)	Large Commercial (j)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Distribution Operations Expenses									
4										
5	Mains and services expenses-other	874								
6	Customer			A-14	\$246,026	\$202,595	\$33,622	\$9,809	\$5,767	\$4,042
7	Demand			A-15	\$568,971	\$216,424	\$125,869	\$226,678	\$57,605	\$169,073
8	Commodity			A-16	\$29,946	\$8,602	\$5,202	\$16,142	\$2,963	\$13,179
9										
10	Totals		C-5		\$844,943	\$427,621	\$164,693	\$252,629	\$66,335	\$186,294
11										
12	Meas. and reg. station exp.(gen)-labor	875								
13	Customer				\$0	\$0	\$0	\$0	\$0	\$0
14	Demand				\$0	\$0	\$0	\$0	\$0	\$0
15	Commodity			A-3	\$121,316	\$34,849	\$21,073	\$65,394	\$12,003	\$53,391
16										
17	Totals		C-3		\$121,316	\$34,849	\$21,073	\$65,394	\$12,003	\$53,391
18										
19	Meas. and reg. station exp.(gen)-other	875								
20	Customer				\$0	\$0	\$0	\$0	\$0	\$0
21	Demand				\$0	\$0	\$0	\$0	\$0	\$0
22	Commodity			A-3	\$13,843	\$3,976	\$2,405	\$7,462	\$1,370	\$6,092
23										
24	Totals		C-3		\$13,843	\$3,976	\$2,405	\$7,462	\$1,370	\$6,092
25										
26	Meas. and reg. station exp.(indust)-labor	876								
27	Customer				\$0	\$0	\$0	\$0	\$0	\$0
28	Demand				\$0	\$0	\$0	\$0	\$0	\$0
29	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
30										
31	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
32										
33	Meas. and reg. station exp.(indust)-other	876								
34	Customer				\$0	\$0	\$0	\$0	\$0	\$0
35	Demand				\$0	\$0	\$0	\$0	\$0	\$0
36	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
37										
38	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
39										
40	Meas. and reg. station exp.(c gate)-labor	877								
41	Customer				\$0	\$0	\$0	\$0	\$0	\$0
42	Demand				\$0	\$0	\$0	\$0	\$0	\$0
43	Commodity			A-3	\$92,908	\$26,689	\$16,138	\$50,081	\$9,193	\$40,888
44										
45	Totals		C-3		\$92,908	\$26,689	\$16,138	\$50,081	\$9,193	\$40,888

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (i)	Large Commercial (j)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Distribution Operations Expenses									
4										
5	Meas. and reg. station exp.(c gate)-other	877								
6	Customer				\$0	\$0	\$0	\$0	\$0	\$0
7	Demand				\$0	\$0	\$0	\$0	\$0	\$0
8	Commodity			A-3	\$15,851	\$4,554	\$2,753	\$8,544	\$1,568	\$6,976
9										
10	Totals		C-3		\$15,851	\$4,554	\$2,753	\$8,544	\$1,568	\$6,976
11										
12	Meter and house regulator expenses-labor	878								
13	Customer			A-4	\$335,624	\$227,562	\$56,650	\$51,412	\$27,402	\$24,010
14	Demand				\$0	\$0	\$0	\$0	\$0	\$0
15	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
16										
17	Totals		C-1		\$335,624	\$227,562	\$56,650	\$51,412	\$27,402	\$24,010
18										
19	Meter and house regulator expenses-other	878								
20	Customer			A-4	\$33,556	\$22,752	\$5,664	\$5,140	\$2,740	\$2,400
21	Demand				\$0	\$0	\$0	\$0	\$0	\$0
22	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
23										
24	Totals		C-1		\$33,556	\$22,752	\$5,664	\$5,140	\$2,740	\$2,400
25										
26	Customer installations expenses-labor	879								
27	Customer			A-1	\$188,180	\$160,287	\$26,600	\$1,293	\$963	\$330
28	Demand				\$0	\$0	\$0	\$0	\$0	\$0
29	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
30										
31	Totals		C-1		\$188,180	\$160,287	\$26,600	\$1,293	\$963	\$330
32										
33	Customer installations expenses-other	879								
34	Customer			A-1	\$40,956	\$34,886	\$5,789	\$281	\$209	\$72
35	Demand				\$0	\$0	\$0	\$0	\$0	\$0
36	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
37										
38	Totals		C-1		\$40,956	\$34,886	\$5,789	\$281	\$209	\$72
39										
40	Other expenses-labor	880								
41	Customer				\$0	\$0	\$0	\$0	\$0	\$0
42	Demand				\$0	\$0	\$0	\$0	\$0	\$0
43	Commodity			A-3	\$62,058	\$17,826	\$10,780	\$33,452	\$6,140	\$27,312
44										
45	Totals		C-3		\$62,058	\$17,826	\$10,780	\$33,452	\$6,140	\$27,312

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (i)	Large Commercial (j)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Distribution Operations Expenses									
4										
5	Other expenses-other	880								
6	Customer				\$0	\$0	\$0	\$0	\$0	\$0
7	Demand				\$0	\$0	\$0	\$0	\$0	\$0
8	Commodity			A-3	\$73,073	\$20,991	\$12,693	\$39,389	\$7,230	\$32,159
9										
10	Totals		C-3		\$73,073	\$20,991	\$12,693	\$39,389	\$7,230	\$32,159
11										
12	Rents	881								
13	Customer				\$0	\$0	\$0	\$0	\$0	\$0
14	Demand				\$0	\$0	\$0	\$0	\$0	\$0
15	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
16										
17	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
18										
19	Total Distribution Operations Expenses									
20	Customer				\$1,155,559	\$904,360	\$170,856	\$80,343	\$44,376	\$35,967
21	Demand				\$1,383,431	\$526,226	\$306,046	\$551,159	\$140,065	\$411,094
22	Commodity				\$892,456	\$256,366	\$155,021	\$481,069	\$88,301	\$392,768
23										
24	Totals				\$3,431,446	\$1,686,952	\$631,923	\$1,112,571	\$272,742	\$839,829
25										
26										
27										
28										
29										
30	Distribution Maintenance Expenses									
31										
32	Supervision and engineering-labor	885								
33	Customer			A-26	\$94,457	\$69,764	\$14,680	\$10,013	\$5,423	\$4,590
34	Demand			A-27	\$32,387	\$12,319	\$7,165	\$12,903	\$3,279	\$9,624
35	Commodity			A-28	\$50,972	\$14,642	\$8,854	\$27,476	\$5,044	\$22,432
36										
37	Totals		C-10		\$177,816	\$96,725	\$30,699	\$50,392	\$13,746	\$36,646
38										
39	Supervision and engineering-other	885								
40	Customer			A-26	\$3,385	\$2,500	\$526	\$359	\$194	\$165
41	Demand			A-27	\$1,161	\$441	\$257	\$463	\$118	\$345
42	Commodity			A-28	\$1,826	\$525	\$317	\$984	\$181	\$803
43										
44	Totals		C-10		\$6,372	\$3,466	\$1,100	\$1,806	\$493	\$1,313

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (i)	Large Commercial (j)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Distribution Maintenance Expenses									
4										
5	Structures and improvements-labor	886								
6	Customer				\$0	\$0	\$0	\$0	\$0	\$0
7	Demand				\$0	\$0	\$0	\$0	\$0	\$0
8	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
9										
10	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
11										
12	Structures and improvements-other	886								
13	Customer				\$0	\$0	\$0	\$0	\$0	\$0
14	Demand				\$0	\$0	\$0	\$0	\$0	\$0
15	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
16										
17	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
18										
19	Mains-labor	887								
20	Customer			A-6	\$0	\$0	\$0	\$0	\$0	\$0
21	Demand			A-2	\$237,480	\$90,332	\$52,536	\$94,612	\$24,044	\$70,568
22	Commodity			A-3	\$12,499	\$3,591	\$2,171	\$6,737	\$1,237	\$5,500
23										
24	Totals		C-4		\$249,979	\$93,923	\$54,707	\$101,349	\$25,281	\$76,068
25										
26	Mains-other	887								
27	Customer			A-6	\$0	\$0	\$0	\$0	\$0	\$0
28	Demand			A-2	\$53,029	\$20,171	\$11,731	\$21,127	\$5,369	\$15,758
29	Commodity			A-3	\$2,791	\$802	\$485	\$1,504	\$276	\$1,228
30										
31	Totals		C-4		\$55,820	\$20,973	\$12,216	\$22,631	\$5,645	\$16,986
32										
33	Compressor station equipment-labor	888								
34	Customer				\$0	\$0	\$0	\$0	\$0	\$0
35	Demand			A-2	\$0	\$0	\$0	\$0	\$0	\$0
36	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
37										
38	Totals		C-2		\$0	\$0	\$0	\$0	\$0	\$0
39										
40	Compressor station equipment-other	888								
41	Customer				\$0	\$0	\$0	\$0	\$0	\$0
42	Demand			A-2	\$0	\$0	\$0	\$0	\$0	\$0
43	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
44										
45	Totals		C-2		\$0	\$0	\$0	\$0	\$0	\$0

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (i)	Large Commercial (j)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Distribution Maintenance Expenses									
4										
5	Meas. and reg. station equip.(gen)-labor	889								
6	Customer				\$0	\$0	\$0	\$0	\$0	\$0
7	Demand				\$0	\$0	\$0	\$0	\$0	\$0
8	Commodity			A-3	\$40,088	\$11,516	\$6,963	\$21,609	\$3,966	\$17,643
9										
10	Totals		C-3		\$40,088	\$11,516	\$6,963	\$21,609	\$3,966	\$17,643
11										
12	Meas. and reg. station equip.(gen)-other	889								
13	Customer				\$0	\$0	\$0	\$0	\$0	\$0
14	Demand				\$0	\$0	\$0	\$0	\$0	\$0
15	Commodity			A-3	\$35,197	\$10,110	\$6,114	\$18,973	\$3,483	\$15,490
16										
17	Totals		C-3		\$35,197	\$10,110	\$6,114	\$18,973	\$3,483	\$15,490
18										
19	Meas. and reg. station exp.(indust)-labor	890								
20	Customer				\$0	\$0	\$0	\$0	\$0	\$0
21	Demand				\$0	\$0	\$0	\$0	\$0	\$0
22	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
23										
24	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
25										
26	Meas. and reg. station exp.(indust)-other	890								
27	Customer				\$0	\$0	\$0	\$0	\$0	\$0
28	Demand				\$0	\$0	\$0	\$0	\$0	\$0
29	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
30										
31	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
32										
33	Meas. and reg. station exp.(c gate)-labor	891								
34	Customer				\$0	\$0	\$0	\$0	\$0	\$0
35	Demand				\$0	\$0	\$0	\$0	\$0	\$0
36	Commodity			A-3	\$28,308	\$8,132	\$4,917	\$15,259	\$2,801	\$12,458
37										
38	Totals		C-3		\$28,308	\$8,132	\$4,917	\$15,259	\$2,801	\$12,458
39										
40	Meas. and reg. station exp.(c gate)-other	891								
41	Customer				\$0	\$0	\$0	\$0	\$0	\$0
42	Demand				\$0	\$0	\$0	\$0	\$0	\$0
43	Commodity			A-3	\$24,220	\$6,957	\$4,207	\$13,056	\$2,397	\$10,659
44										
45	Totals		C-3		\$24,220	\$6,957	\$4,207	\$13,056	\$2,397	\$10,659

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (i)	Large Commercial (j)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Distribution Maintenance Expenses									
4										
5	Services-labor	892								
6	Customer			A-6	\$118,229	\$97,358	\$16,157	\$4,714	\$2,771	\$1,943
7	Demand				\$0	\$0	\$0	\$0	\$0	\$0
8	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
9										
10	Totals			C-1	\$118,229	\$97,358	\$16,157	\$4,714	\$2,771	\$1,943
11										
12	Services-other	892								
13	Customer			A-6	\$39,834	\$32,802	\$5,444	\$1,588	\$934	\$654
14	Demand				\$0	\$0	\$0	\$0	\$0	\$0
15	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
16										
17	Totals			C-1	\$39,834	\$32,802	\$5,444	\$1,588	\$934	\$654
18										
19	Meters and house regulators-labor	893								
20	Customer			A-4	\$152,342	\$103,292	\$25,714	\$23,336	\$12,438	\$10,898
21	Demand				\$0	\$0	\$0	\$0	\$0	\$0
22	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
23										
24	Totals			C-1	\$152,342	\$103,292	\$25,714	\$23,336	\$12,438	\$10,898
25										
26	Meters and house regulators-other	893								
27	Customer			A-4	\$69,230	\$46,940	\$11,685	\$10,605	\$5,652	\$4,953
28	Demand				\$0	\$0	\$0	\$0	\$0	\$0
29	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
30										
31	Totals			C-1	\$69,230	\$46,940	\$11,685	\$10,605	\$5,652	\$4,953
32										
33	Other equipment-labor	894								
34	Customer				\$0	\$0	\$0	\$0	\$0	\$0
35	Demand				\$0	\$0	\$0	\$0	\$0	\$0
36	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
37										
38	Totals			C-3	\$0	\$0	\$0	\$0	\$0	\$0
39										
40	Other equipment-other	894								
41	Customer				\$0	\$0	\$0	\$0	\$0	\$0
42	Demand				\$0	\$0	\$0	\$0	\$0	\$0
43	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
44										
45	Totals			C-3	\$0	\$0	\$0	\$0	\$0	\$0

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (i)	Large Commercial (j)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Distribution Maintenance Expenses									
4										
5	Total Distribution Maintenance Expenses									
6	Customer				\$477,477	\$352,656	\$74,206	\$50,615	\$27,412	\$23,203
7	Demand				\$324,057	\$123,263	\$71,689	\$129,105	\$32,810	\$96,295
8	Commodity				\$195,901	\$56,275	\$34,028	\$105,598	\$19,385	\$86,213
9										
10	Totals				\$997,435	\$532,194	\$179,923	\$285,318	\$79,607	\$205,711
11										
12	Total Distribution O. & M. Expenses									
13	Customer				\$1,633,036	\$1,257,016	\$245,062	\$130,958	\$71,788	\$59,170
14	Demand				\$1,707,488	\$649,489	\$377,735	\$680,264	\$172,875	\$507,389
15	Commodity				\$1,088,357	\$312,641	\$189,049	\$586,667	\$107,686	\$478,981
16										
17	Totals				\$4,428,881	\$2,219,146	\$811,846	\$1,397,889	\$352,349	\$1,045,540
18										
19										
20										
21										
22										
23	Customer Accounts Expenses									
24										
25	Supervision-labor	901								
26	Customer			A-7	\$0	\$0	\$0	\$0	\$0	\$0
27	Demand				\$0	\$0	\$0	\$0	\$0	\$0
28	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
29										
30	Totals		C-1		\$0	\$0	\$0	\$0	\$0	\$0
31										
32	Supervision-other	901								
33	Customer			A-7	\$0	\$0	\$0	\$0	\$0	\$0
34	Demand				\$0	\$0	\$0	\$0	\$0	\$0
35	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
36										
37	Totals		C-1		\$0	\$0	\$0	\$0	\$0	\$0

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (i)	Large Commercial (j)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Customer Accounts Expenses									
4										
5	Meter reading expenses-labor	902								
6	Customer			A-7	\$23,183	\$19,348	\$3,211	\$624	\$227	\$397
7	Demand				\$0	\$0	\$0	\$0	\$0	\$0
8	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
9										
10	Totals		C-1		\$23,183	\$19,348	\$3,211	\$624	\$227	\$397
11										
12	Meter reading expenses-other	902								
13	Customer			A-7	\$35,081	\$29,277	\$4,859	\$945	\$343	\$602
14	Demand				\$0	\$0	\$0	\$0	\$0	\$0
15	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
16										
17	Totals		C-1		\$35,081	\$29,277	\$4,859	\$945	\$343	\$602
18										
19	Customer records & collection exp.-labor	903								
20	Customer			A-7	\$211,792	\$176,754	\$29,334	\$5,704	\$2,072	\$3,632
21	Demand				\$0	\$0	\$0	\$0	\$0	\$0
22	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
23										
24	Totals		C-1		\$211,792	\$176,754	\$29,334	\$5,704	\$2,072	\$3,632
25										
26	Customer records & collection exp.-other	903								
27	Customer			A-7	\$367,927	\$307,061	\$50,958	\$9,908	\$3,600	\$6,308
28	Demand				\$0	\$0	\$0	\$0	\$0	\$0
29	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
30										
31	Totals		C-1		\$367,927	\$307,061	\$50,958	\$9,908	\$3,600	\$6,308
32										
33	Uncollectible accounts	904								
34	Customer			A-7	\$154,494	\$128,935	\$21,398	\$4,161	\$1,512	\$2,649
35	Demand				\$0	\$0	\$0	\$0	\$0	\$0
36	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
37										
38	Totals		C-1		\$154,494	\$128,935	\$21,398	\$4,161	\$1,512	\$2,649
39										
40	Misc. customer accounts expenses-labor	905								
41	Customer			A-7	\$0	\$0	\$0	\$0	\$0	\$0
42	Demand				\$0	\$0	\$0	\$0	\$0	\$0
43	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
44										
45	Totals		C-1		\$0	\$0	\$0	\$0	\$0	\$0

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (i)	Large Commercial (j)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Customer Accounts Expenses									
4										
5	Misc. customer accounts expenses-other	905								
6	Customer			A-7	\$21,954	\$18,322	\$3,041	\$591	\$215	\$376
7	Demand				\$0	\$0	\$0	\$0	\$0	\$0
8	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
9										
10	Totals		C-1		\$21,954	\$18,322	\$3,041	\$591	\$215	\$376
11										
12	Total Customer Accounts Expenses									
13	Customer				\$814,431	\$679,697	\$112,801	\$21,933	\$7,969	\$13,964
14	Demand				\$0	\$0	\$0	\$0	\$0	\$0
15	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
16										
17	Totals				\$814,431	\$679,697	\$112,801	\$21,933	\$7,969	\$13,964
18										
19										
20										
21										
22										
23	Customer Service & Information Expenses									
24										
25	Supervision-labor	907								
26	Customer			A-7	\$0	\$0	\$0	\$0	\$0	\$0
27	Demand				\$0	\$0	\$0	\$0	\$0	\$0
28	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
29										
30	Totals		C-1		\$0	\$0	\$0	\$0	\$0	\$0
31										
32	Supervision-other	907								
33	Customer			A-7	\$0	\$0	\$0	\$0	\$0	\$0
34	Demand				\$0	\$0	\$0	\$0	\$0	\$0
35	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
36										
37	Totals		C-1		\$0	\$0	\$0	\$0	\$0	\$0
38										
39	Customer assistance expense-labor	908								
40	Customer			A-7	\$447,633	\$373,580	\$61,998	\$12,055	\$4,380	\$7,675
41	Demand				\$0	\$0	\$0	\$0	\$0	\$0
42	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
43										
44	Totals		C-1		\$447,633	\$373,580	\$61,998	\$12,055	\$4,380	\$7,675

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (i)	Large Commercial (j)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Customer Service & Information Expenses									
4										
5	Customer assistance expense-other	908								
6	Customer			A-7	\$4,968	\$4,146	\$688	\$134	\$49	\$85
7	Demand				\$0	\$0	\$0	\$0	\$0	\$0
8	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
9										
10	Totals		C-1		\$4,968	\$4,146	\$688	\$134	\$49	\$85
11										
12	Inform. & instr. advertising exp.-labor	909								
13	Customer			A-7	\$0	\$0	\$0	\$0	\$0	\$0
14	Demand				\$0	\$0	\$0	\$0	\$0	\$0
15	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
16										
17	Totals		C-1		\$0	\$0	\$0	\$0	\$0	\$0
18										
19	Inform. & instr. advertising exp.-other	909								
20	Customer			A-7	\$71,341	\$59,539	\$9,881	\$1,921	\$698	\$1,223
21	Demand				\$0	\$0	\$0	\$0	\$0	\$0
22	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
23										
24	Totals		C-1		\$71,341	\$59,539	\$9,881	\$1,921	\$698	\$1,223
25										
26	Misc. customer service & inform.-labor	910								
27	Customer			A-7	\$0	\$0	\$0	\$0	\$0	\$0
28	Demand				\$0	\$0	\$0	\$0	\$0	\$0
29	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
30										
31	Totals		C-1		\$0	\$0	\$0	\$0	\$0	\$0
32										
33	Misc. customer service & inform.-other	910								
34	Customer			A-7	\$0	\$0	\$0	\$0	\$0	\$0
35	Demand				\$0	\$0	\$0	\$0	\$0	\$0
36	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
37										
38	Totals		C-1		\$0	\$0	\$0	\$0	\$0	\$0

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (i)	Large Commercial (j)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Sales Expenses									
4										
5	Advertising-labor	913								
6	Customer				\$0	\$0	\$0	\$0	\$0	\$0
7	Demand				\$0	\$0	\$0	\$0	\$0	\$0
8	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
9										
10	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
11										
12	Advertising-other	913								
13	Customer				\$0	\$0	\$0	\$0	\$0	\$0
14	Demand				\$0	\$0	\$0	\$0	\$0	\$0
15	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
16										
17	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
18										
19	Misc. sales expense-labor	916								
20	Customer				\$0	\$0	\$0	\$0	\$0	\$0
21	Demand				\$0	\$0	\$0	\$0	\$0	\$0
22	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
23										
24	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
25										
26	Misc. sales expense-other	916								
27	Customer				\$0	\$0	\$0	\$0	\$0	\$0
28	Demand				\$0	\$0	\$0	\$0	\$0	\$0
29	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
30										
31	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
32										
33	Total Sales Expenses									
34	Customer				\$0	\$0	\$0	\$0	\$0	\$0
35	Demand				\$0	\$0	\$0	\$0	\$0	\$0
36	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
37										
38	Totals				\$0	\$0	\$0	\$0	\$0	\$0

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (i)	Large Commercial (j)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Administrative and General Expenses									
4										
5	Administrative and general salaries	920								
6	Customer			A-17	\$780,420	\$615,257	\$114,773	\$50,390	\$26,103	\$24,287
7	Demand			A-18	\$447,962	\$170,394	\$99,100	\$178,468	\$45,354	\$133,114
8	Commodity			A-19	\$362,800	\$104,218	\$63,019	\$195,563	\$35,896	\$159,667
9										
10	Totals		C-6		\$1,591,182	\$889,869	\$276,892	\$424,421	\$107,353	\$317,068
11										
12	Office supplies and expenses	921								
13	Customer			A-17	\$467,185	\$368,313	\$68,707	\$30,165	\$15,626	\$14,539
14	Demand			A-18	\$268,165	\$102,004	\$59,324	\$106,837	\$27,150	\$79,687
15	Commodity			A-19	\$217,184	\$62,388	\$37,725	\$117,071	\$21,489	\$95,582
16										
17	Totals		C-6		\$952,534	\$532,705	\$165,756	\$254,073	\$64,265	\$189,808
18										
19	Administrative expenses transferred-labor	922								
20	Customer			A-17	\$0	\$0	\$0	\$0	\$0	\$0
21	Demand			A-18	\$0	\$0	\$0	\$0	\$0	\$0
22	Commodity			A-19	\$0	\$0	\$0	\$0	\$0	\$0
23										
24	Totals		C-6		\$0	\$0	\$0	\$0	\$0	\$0
25										
26	Administrative expenses transferred-other	922								
27	Customer			A-17	(\$261,517)	(\$206,171)	(\$38,460)	(\$16,886)	(\$8,747)	(\$8,139)
28	Demand			A-18	(\$150,111)	(\$57,099)	(\$33,208)	(\$59,804)	(\$15,198)	(\$44,606)
29	Commodity			A-19	(\$121,573)	(\$34,923)	(\$21,117)	(\$65,533)	(\$12,029)	(\$53,504)
30										
31	Totals		C-6		(\$533,201)	(\$298,193)	(\$92,785)	(\$142,223)	(\$35,974)	(\$106,249)
32										
33	Outside services employed	923								
34	Customer			A-20	\$208,699	\$164,332	\$30,709	\$13,658	\$7,102	\$6,556
35	Demand			A-21	\$128,815	\$48,998	\$28,497	\$51,320	\$13,042	\$38,278
36	Commodity			A-22	\$95,581	\$27,456	\$16,603	\$51,522	\$9,457	\$42,065
37										
38	Totals		C-8		\$433,095	\$240,786	\$75,809	\$116,500	\$29,601	\$86,899
39										
40	Workmen's compensation insurance	924								
41	Customer			A-17	\$0	\$0	\$0	\$0	\$0	\$0
42	Demand			A-18	\$0	\$0	\$0	\$0	\$0	\$0
43	Commodity			A-19	\$0	\$0	\$0	\$0	\$0	\$0
44										
45	Totals		C-6		\$0	\$0	\$0	\$0	\$0	\$0

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (i)	Large Commercial (j)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Administrative and General Expenses									
4	Property insurance	924								
5	Customer			A-11	\$0	\$0	\$0	\$0	\$0	\$0
6	Demand			A-12	\$0	\$0	\$0	\$0	\$0	\$0
7	Commodity			A-13	\$0	\$0	\$0	\$0	\$0	\$0
8										
9	Totals		C-7		\$0	\$0	\$0	\$0	\$0	\$0
10										
11	Injuries and damages	925								
12	Customer			A-17	\$364,185	\$287,111	\$53,559	\$23,515	\$12,181	\$11,334
13	Demand			A-18	\$209,042	\$79,515	\$46,245	\$83,282	\$21,164	\$62,118
14	Commodity			A-19	\$169,301	\$48,633	\$29,408	\$91,260	\$16,751	\$74,509
15										
16	Totals		C-6		\$742,528	\$415,259	\$129,212	\$198,057	\$50,096	\$147,961
17										
18	Employee pensions and benefits-labor	926								
19	Customer			A-17	(\$18)	(\$14)	(\$3)	(\$1)	(\$1)	\$0
20	Demand			A-18	(\$10)	(\$4)	(\$2)	(\$4)	(\$1)	(\$3)
21	Commodity			A-19	(\$9)	(\$2)	(\$2)	(\$5)	(\$1)	(\$4)
22										
23	Totals		C-6		(\$37)	(\$20)	(\$7)	(\$10)	(\$3)	(\$7)
24										
25	Employee pensions and benefits-other	926								
26	Customer			A-17	\$874,636	\$689,534	\$128,629	\$56,473	\$29,255	\$27,218
27	Demand			A-18	\$502,042	\$190,965	\$111,063	\$200,014	\$50,829	\$149,185
28	Commodity			A-19	\$406,598	\$116,799	\$70,627	\$219,172	\$40,230	\$178,942
29										
30	Totals		C-6		\$1,783,276	\$997,298	\$310,319	\$475,659	\$120,314	\$355,345
31										
32	Regulatory Debits and Credits	407								
33	Customer			A-17	\$175,468	\$134,942	\$26,089	\$14,437	\$7,935	\$6,502
34	Demand			A-18	\$254,022	\$96,625	\$56,195	\$101,202	\$25,718	\$75,484
35	Commodity			A-19	\$57,126	\$16,410	\$9,923	\$30,793	\$5,652	\$25,141
36										
37	Totals		C-6		\$486,616	\$247,977	\$92,207	\$146,432	\$39,305	\$107,127
38										
39	Regulatory commission expenses	928								
40	Customer			A-20	\$19,985	\$15,736	\$2,941	\$1,308	\$680	\$628
41	Demand			A-21	\$12,336	\$4,692	\$2,729	\$4,915	\$1,249	\$3,666
42	Commodity			A-22	\$9,153	\$2,629	\$1,590	\$4,934	\$906	\$4,028
43										
44	Totals		C-8		\$41,474	\$23,057	\$7,260	\$11,157	\$2,835	\$8,322
45										
46	Miscellaneous general expenses-labor	930								
47	Customer			A-20	\$0	\$0	\$0	\$0	\$0	\$0
48	Demand			A-21	\$0	\$0	\$0	\$0	\$0	\$0
49	Commodity			A-22	\$0	\$0	\$0	\$0	\$0	\$0
50										
51	Totals		C-8		\$0	\$0	\$0	\$0	\$0	\$0

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (i)	Large Commercial (j)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Administrative and General Expenses									
4										
5	Miscellaneous general expenses-other	930								
6	Customer			A-20	\$96,748	\$76,180	\$14,236	\$6,332	\$3,293	\$3,039
7	Demand			A-21	\$59,716	\$22,714	\$13,211	\$23,791	\$6,046	\$17,745
8	Commodity			A-22	\$44,309	\$12,728	\$7,697	\$23,884	\$4,384	\$19,500
9										
10	Totals		C-8		\$200,773	\$111,622	\$35,144	\$54,007	\$13,723	\$40,284
11										
12	Rents	931								
13	Customer			A-11	\$22,115	\$17,007	\$3,288	\$1,820	\$1,000	\$820
14	Demand			A-12	\$32,015	\$12,178	\$7,082	\$12,755	\$3,241	\$9,514
15	Commodity			A-13	\$7,199	\$2,068	\$1,250	\$3,881	\$712	\$3,169
16										
17	Totals		C-7		\$61,329	\$31,253	\$11,620	\$18,456	\$4,953	\$13,503
18										
19	Maintenance of buildings-labor	932								
20	Customer			A-11	\$32,956	\$25,345	\$4,900	\$2,711	\$1,490	\$1,221
21	Demand			A-12	\$47,710	\$18,147	\$10,555	\$19,008	\$4,830	\$14,178
22	Commodity			A-13	\$10,730	\$3,082	\$1,864	\$5,784	\$1,062	\$4,722
23										
24	Totals		C-7		\$91,396	\$46,574	\$17,319	\$27,503	\$7,382	\$20,121
25										
26	Maintenance of buildings-other	932								
27	Customer			A-11	\$60,735	\$46,708	\$9,030	\$4,997	\$2,747	\$2,250
28	Demand			A-12	\$87,925	\$33,445	\$19,451	\$35,029	\$8,902	\$26,127
29	Commodity			A-13	\$19,772	\$5,680	\$3,434	\$10,658	\$1,956	\$8,702
30										
31	Totals		C-7		\$168,432	\$85,833	\$31,915	\$50,684	\$13,605	\$37,079
32										
33	Total Administrative and General Expenses									
34	Excluding Rate Case Expenses									
35	Customer				\$2,821,612	\$2,218,544	\$415,457	\$187,611	\$97,984	\$89,627
36	Demand				\$1,887,293	\$717,882	\$417,513	\$751,898	\$191,077	\$560,821
37	Commodity				\$1,269,018	\$364,537	\$220,431	\$684,050	\$125,559	\$558,491
38										
39	Totals				\$5,977,923	\$3,300,963	\$1,053,401	\$1,623,559	\$414,620	\$1,208,939
40										
41	Total Operations and Maintenance Expenses									
42	Excluding Gas Cost									
43	Customer				\$5,798,023	\$4,596,642	\$846,570	\$354,811	\$182,985	\$171,826
44	Demand				\$3,615,648	\$1,375,313	\$799,863	\$1,440,472	\$366,063	\$1,074,409
45	Commodity				\$2,403,228	\$690,351	\$417,444	\$1,295,433	\$237,782	\$1,057,651
46										
47	Totals				\$11,816,899	\$6,662,306	\$2,063,877	\$3,090,716	\$786,830	\$2,303,886

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (i)	Large Commercial (j)
1	DEPRECIATION & AMORTIZATION EXPENSE									
2										
3	Distribution and Production Plant	403								
4	Customer			A-11	\$1,534,834	\$1,180,350	\$228,206	\$126,278	\$69,409	\$56,869
5	Demand			A-12	\$2,221,953	\$845,183	\$491,546	\$885,224	\$224,960	\$660,264
6	Commodity			A-13	\$499,680	\$143,538	\$86,795	\$269,347	\$49,440	\$219,907
7										
8	Totals		C-7		<u>\$4,256,467</u>	<u>\$2,169,071</u>	<u>\$806,547</u>	<u>\$1,280,849</u>	<u>\$343,809</u>	<u>\$937,040</u>
9										
10	General Plant	403								
11	Customer			A-11	\$312,563	\$240,374	\$46,473	\$25,716	\$14,135	\$11,581
12	Demand			A-12	\$452,492	\$172,119	\$100,101	\$180,272	\$45,812	\$134,460
13	Commodity			A-13	\$101,758	\$29,231	\$17,675	\$54,852	\$10,068	\$44,784
14										
15	Totals		C-7		<u>\$866,813</u>	<u>\$441,724</u>	<u>\$164,249</u>	<u>\$260,840</u>	<u>\$70,015</u>	<u>\$190,825</u>
16										
17	Intangible Plant and Other	404,406								
18	Customer			A-11	\$0	\$0	\$0	\$0	\$0	\$0
19	Demand			A-12	\$0	\$0	\$0	\$0	\$0	\$0
20	Commodity			A-13	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Totals		C-7		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
23										
24	Total Depreciation & Amortization Expense									
25	Customer				\$1,847,397	\$1,420,724	\$274,679	\$151,994	\$83,544	\$68,450
26	Demand				\$2,674,445	\$1,017,302	\$591,647	\$1,065,496	\$270,772	\$794,724
27	Commodity				\$601,438	\$172,769	\$104,470	\$324,199	\$59,508	\$264,691
28										
29	Totals				<u>\$5,123,280</u>	<u>\$2,610,795</u>	<u>\$970,796</u>	<u>\$1,541,689</u>	<u>\$413,824</u>	<u>\$1,127,865</u>

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (g)	Large Commercial (h)
1	TAXES OTHER THAN INCOME TAXES									
2										
3	Payroll Taxes	408.11								
4	Customer			A-17	\$0	\$0	\$0	\$0	\$0	\$0
5	Demand			A-18	\$0	\$0	\$0	\$0	\$0	\$0
6	Commodity			A-19	\$0	\$0	\$0	\$0	\$0	\$0
7										
8	Totals		C-6		\$0	\$0	\$0	\$0	\$0	\$0
9										
10	Property Taxes	408.14								
11	Customer			A-11	\$212,538	\$163,451	\$31,601	\$17,486	\$9,611	\$7,875
12	Demand			A-12	\$307,687	\$117,038	\$68,067	\$122,582	\$31,152	\$91,430
13	Commodity			A-13	\$69,194	\$19,877	\$12,019	\$37,298	\$6,846	\$30,452
14										
15	Totals		C-7		\$589,419	\$300,366	\$111,687	\$177,366	\$47,609	\$129,757
16										
17	Other Taxes	408.19								
18	Customer			A-11	\$194,303	\$149,427	\$28,890	\$15,986	\$8,787	\$7,199
19	Demand			A-12	\$281,289	\$106,997	\$62,227	\$112,065	\$28,479	\$83,586
20	Commodity			A-13	\$63,258	\$18,172	\$10,988	\$34,098	\$6,259	\$27,839
21										
22	Totals		C-7		\$538,850	\$274,596	\$102,105	\$162,149	\$43,525	\$118,624
23										
24	Total Taxes Other Than Income Taxes									
25	Customer				\$406,841	\$312,878	\$60,491	\$33,472	\$18,398	\$15,074
26	Demand				\$588,976	\$224,035	\$130,294	\$234,647	\$59,631	\$175,016
27	Commodity				\$132,452	\$38,049	\$23,007	\$71,396	\$13,105	\$58,291
28										
29	Totals				\$1,128,269	\$574,962	\$213,792	\$339,515	\$91,134	\$248,381
30										
31										
32										
33	MGP REMOVAL COST	804								
34	Customer			A-11	\$0	\$0	\$0	\$0	\$0	\$0
35	Demand			A-12	\$0	\$0	\$0	\$0	\$0	\$0
36	Commodity			A-13	\$0	\$0	\$0	\$0	\$0	\$0
37										
38	Totals		C-7		\$0	\$0	\$0	\$0	\$0	\$0

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (i)	Large Commercial (j)
1	PAYROLL COSTS OTHER THAN ADMIN. & GENERAL									
2										
3	Gas Production Expenses	710-742								
4	Customer				\$0	\$0	\$0	\$0	\$0	\$0
5	Demand				\$0	\$0	\$0	\$0	\$0	\$0
6	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
7										
8	Totals				\$0	\$0	\$0	\$0	\$0	\$0
9										
10	Distribution Operations & Maintenance	870-894								
11	Customer				\$1,200,049	\$914,541	\$182,332	\$103,176	\$56,292	\$46,884
12	Demand				\$1,080,647	\$411,053	\$239,064	\$430,530	\$109,410	\$321,120
13	Commodity				\$875,204	\$251,411	\$152,024	\$471,769	\$86,595	\$385,174
14										
15	Totals				\$3,155,900	\$1,577,005	\$573,420	\$1,005,475	\$252,297	\$753,178
16										
17	Customer Accounts Expenses									
18	Customer	901-905			\$234,975	\$196,102	\$32,545	\$6,328	\$2,299	\$4,029
19	Demand				\$0	\$0	\$0	\$0	\$0	\$0
20	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Totals				\$234,975	\$196,102	\$32,545	\$6,328	\$2,299	\$4,029
23										
24	Customer Service & Information Expenses	907-910								
25	Customer				\$447,633	\$373,580	\$61,998	\$12,055	\$4,380	\$7,675
26	Demand				\$0	\$0	\$0	\$0	\$0	\$0
27	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
28										
29	Totals				\$447,633	\$373,580	\$61,998	\$12,055	\$4,380	\$7,675
30										
31	Sales Expenses	911-916								
32	Customer				\$0	\$0	\$0	\$0	\$0	\$0
33	Demand				\$0	\$0	\$0	\$0	\$0	\$0
34	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
35										
36	Totals				\$0	\$0	\$0	\$0	\$0	\$0
37										
38	Total Payroll Costs									
39	Customer				\$1,882,657	\$1,484,223	\$276,875	\$121,559	\$62,971	\$58,588
40	Demand				\$1,080,647	\$411,053	\$239,064	\$430,530	\$109,410	\$321,120
41	Commodity				\$875,204	\$251,411	\$152,024	\$471,769	\$86,595	\$385,174
42										
43	Totals				\$3,838,508	\$2,146,687	\$667,963	\$1,023,858	\$258,976	\$764,882

Line No.	Description	Reference	Base Year Billing Determinants	Base Year Rates	Base Year Revenues	Test Year Billing Determinants	Present Rates	Test Year Revenues @ Present Rates	Proposed Rates	Test Year Revenues @ Proposed Rates
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Gas Sales Revenues		No. of Bills		No. of Bills					
2	Customer Charges:									
3	Rate Code 81 - Residential	Sch 2.1, P1	504,640	\$8.00	\$4,038,539	504,640	\$8.00	\$4,037,120	\$10.00	\$5,046,400
4	Rate Code 82 - Small Commercial	Sch 2.1, P2	83,748	\$9.99	\$836,514	83,748	\$10.00	\$837,480	\$12.00	\$1,004,976
5	Rate Code 84 - Lg. Firm (Option A)	Sch 2.1, P3	1,296	\$99.95	\$129,537	1,296	\$100.00	\$129,600	\$120.00	\$155,520
6	Rate Code 84 - Lg. Firm (Option B)	Sch 2.1, P4	57	\$295.26	\$16,830	57	\$300.00	\$17,100	\$320.00	\$18,240
7	Rate Code 85 - Lg. Inter. (Option A)	Sch 2.1, P5	371	\$99.37	\$36,866	371	\$100.00	\$37,100	\$120.00	\$44,520
8	Rate Code 85 - Lg. Inter. (Option B)	Sch 2.1, P6	29	\$322.07	\$9,340	29	\$300.00	\$8,700	\$320.00	\$9,280
9	Rate Code 86-Contract Sales(Opt A)	Sch 2.1, P10	982	\$148.63	\$145,955	982	\$150.00	\$147,300	\$150.00	\$147,300
10	Rate Code 86-Contract Sales(Opt B)	Sch 2.1, P11	305	\$366.22	\$111,696	305	\$350.00	\$106,750	\$370.00	\$112,850
11	Totals		<u>591,428</u>		<u>\$5,325,277</u>	<u>591,428</u>		<u>\$5,321,150</u>		<u>\$6,539,086</u>
12										
13										
14			Therms		Therms					
15	Distribution Delivery Charges:									
16	Rate Code 81 - Residential	Sch 2.1, P1	31,794,270	\$0.2369	\$7,533,233	31,830,490	\$0.2015	\$6,412,307	\$0.2585	\$8,229,452
17	Rate Code 82 - Small Commercial	Sch 2.1, P2	19,227,170	\$0.1421	\$2,731,919	19,247,390	\$0.1246	\$2,397,599	\$0.1758	\$3,383,236
18	Rate Code 84 - Lg. Firm (Option A)	Sch 2.1, P3	4,079,423	\$0.0663	\$270,629	4,083,232	\$0.0572	\$233,438	\$0.0955	\$389,765
19	Rate Code 84 - Lg. Firm (Option B)	Sch 2.1, P4	754,776	\$0.0336	\$25,345	755,230	\$0.0000	\$22,740	\$0.0501	\$37,845
20	Rate Code 85 - Lg. Inter. (Option A)	Sch 2.1, P5	714,880	\$0.0688	\$49,177	715,312	\$0.0572	\$40,894	\$0.0955	\$68,284
21	Rate Code 85 - Lg. Inter. (Option B)	Sch 2.1, P6	574,854	\$0.0323	\$18,574	573,988	\$0.0301	\$17,283	\$0.0501	\$28,763
22	Rate Code 86-Contract Sales(Opt A)	Sch 2.1, P10	3,553,860	\$0.0711	\$252,683	3,557,550	\$0.0572	\$203,385	\$0.0955	\$339,607
23	Rate Code 86-Contract Sales(Opt B)	Sch 2.1, P11	2,784,321	\$0.0334	\$93,108	2,787,416	\$0.0301	\$83,929	\$0.0501	\$139,677
24	Rate Code 86-Take or Pay	Sch 2.1, P11	0		\$0	0		\$0		\$0
25	Totals		<u>63,483,554</u>		<u>\$10,974,668</u>	<u>63,550,608</u>		<u>\$9,411,575</u>		<u>\$12,616,629</u>
26										
27	Ad Valorem Tax Adjustment Clause:									
28	Rate Code 81 - Residential	Sch 2.1, P1	31,794,270	\$0.0044	\$138,705	31,830,490	\$0.0044	\$138,863	\$0.0044	\$138,863
29	Rate Code 82 - Small Commercial	Sch 2.1, P2	19,227,170	\$0.0028	\$53,207	19,247,390	\$0.0028	\$53,263	\$0.0028	\$53,263
30	Rate Code 84 - Lg. Firm (Option A)	Sch 2.1, P3	4,079,423	\$0.0018	\$7,302	4,083,232	\$0.0018	\$7,309	\$0.0018	\$7,309
31	Rate Code 84 - Lg. Firm (Option B)	Sch 2.1, P4	754,776	\$0.0012	\$883	755,230	\$0.0012	\$884	\$0.0012	\$884
32	Rate Code 85 - Lg. Inter. (Option A)	Sch 2.1, P5	714,880	\$0.0018	\$1,280	715,312	\$0.0018	\$1,280	\$0.0018	\$1,280
33	Rate Code 85 - Lg. Inter. (Option B)	Sch 2.1, P6	574,854	\$0.0012	\$673	573,988	\$0.0012	\$672	\$0.0012	\$672
34	Rate Code 86-Contract Sales(Opt A)	Sch 2.1, P10	3,553,860	\$0.0018	\$6,361	3,557,550	\$0.0018	\$6,368	\$0.0018	\$6,368
35	Rate Code 86-Contract Sales(Opt B)	Sch 2.1, P11	2,784,321	\$0.0012	\$3,258	2,787,416	\$0.0012	\$3,261	\$0.0012	\$3,261
34	Totals		<u>63,483,554</u>		<u>\$211,669</u>	<u>63,550,608</u>		<u>\$211,900</u>		<u>\$211,900</u>

Line No.	Description	Reference	Base Year Billing Determinants	Base Year Rates	Base Year Revenues	Test Year Billing Determinants	Present Rates	Test Year Revenues at Present Rates	Proposed Rates	Test Year Revenues at Proposed Rates
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Gas Sales Revenues		Therms			Therms				
2	MGP Removal Cost Adjustment:									
3	Rate Code 81 - Residential	Sch 2.1, P1	31,794,270	\$0.0000	\$0	31,830,490	\$0.0000	\$0	\$0.0000	\$0
4	Rate Code 82 - Small Commercial	Sch 2.1, P2	19,227,170	\$0.0000	\$0	19,247,390	\$0.0000	\$0	\$0.0000	\$0
5	Rate Code 84 - Lg. Firm (Option A)	Sch 2.1, P3	4,079,423	\$0.0000	\$0	4,083,232	\$0.0000	\$0	\$0.0000	\$0
6	Rate Code 84 - Lg. Firm (Option B)	Sch 2.1, P4	754,776	\$0.0000	\$0	755,230	\$0.0000	\$0	\$0.0000	\$0
7	Rate Code 85 - Lg. Inter. (Option A)	Sch 2.1, P5	714,880	\$0.0000	\$0	715,312	\$0.0000	\$0	\$0.0000	\$0
8	Rate Code 85 - Lg. Inter. (Option B)	Sch 2.1, P6	574,854	\$0.0000	\$0	573,988	\$0.0000	\$0	\$0.0000	\$0
9	Rate Code 86-Contract Sales(Opt A)	Sch 2.1, P10	3,553,860	\$0.0000	\$0	3,557,550	\$0.0000	\$0	\$0.0000	\$0
10	Rate Code 86-Contract Sales(Opt B)	Sch 2.1, P11	2,784,321	\$0.0000	\$0	2,787,416	\$0.0000	\$0	\$0.0000	\$0
9	Totals		<u>63,483,554</u>		<u>\$0</u>	<u>63,550,608</u>		<u>\$0</u>		<u>\$0</u>
10										
2	Gas Cost Charges:									
3	Rate Code 81 - Residential	Sch 2.1, P1	31,794,270	\$0.7840	\$24,927,540	31,830,490	\$0.7840	\$24,955,937	\$0.7840	\$24,955,937
4	Rate Code 82 - Small Commercial	Sch 2.1, P2	19,227,170	\$0.7819	\$15,033,061	19,247,390	\$0.7819	\$15,048,871	\$0.7819	\$15,048,871
5	Rate Code 84 - Lg. Firm (Option A)	Sch 2.1, P3	4,079,423	\$0.6235	\$2,543,652	4,083,232	\$0.6234	\$2,545,444	\$0.6234	\$2,545,444
6	Rate Code 84 - Lg. Firm (Option B)	Sch 2.1, P4	754,776	\$0.5372	\$405,487	755,230	\$0.5372	\$405,721	\$0.5372	\$405,721
7	Rate Code 85 - Lg. Inter. (Option A)	Sch 2.1, P5	714,880	\$0.2878	\$205,718	715,312	\$0.2878	\$205,842	\$0.2878	\$205,842
8	Rate Code 85 - Lg. Inter. (Option B)	Sch 2.1, P6	574,854	\$0.2888	\$165,998	573,988	\$0.2888	\$165,748	\$0.2888	\$165,748
9	Rate Code 86-Contract Sales(Opt A)	Sch 2.1, P10	3,553,860	\$0.4621	\$1,642,161	3,557,550	\$0.4621	\$1,643,865	\$0.4621	\$1,643,865
10	Rate Code 86-Contract Sales(Opt B)	Sch 2.1, P11	2,784,321	\$0.3851	\$1,072,147	2,787,416	\$0.3851	\$1,073,339	\$0.3851	\$1,073,339
11	Totals		<u>63,483,554</u>		<u>\$45,995,764</u>	<u>63,550,608</u>		<u>\$46,044,767</u>		<u>\$46,044,767</u>
12										
13	Total Gas Sales Revenues		<u>63,483,554</u>	\$0.9846	<u>\$62,507,377</u>	<u>63,550,608</u>	\$0.9597	<u>\$60,989,392</u>	\$1.0293	<u>\$65,412,382</u>
14										
15										
16	Gas Cost Reconciling Adjustment				<u>\$0</u>			<u>\$0</u>		<u>\$0</u>
17										
18										
19	Gas Transportation Revenues		No. of Bills			No. of Bills				
20	Customer Charges:									
21	Rate Code 87 - (Option A)	Sch 2.1, P12	384	\$150.01	\$57,605	384	\$150.00	\$57,600	\$150.00	\$57,600
22	Rate Code 87 - (Option B)	Sch 2.1, P13	672	\$351.32	\$236,087	672	\$350.00	\$235,200	\$370.00	\$248,640
23	Rate Code 87 - (CWD)	Sch 2.1, P14	149	\$1,263.48	\$188,259	168	\$1,263.48	\$232,545	\$1,384.20	\$232,545
24	Totals		<u>1,205</u>		<u>\$481,951</u>	<u>1,224</u>		<u>\$525,345</u>		<u>\$538,785</u>
25										
26			Therms			Therms				
27	Distribution Delivery Charges:									
28	Rate Code 87 - (Option A)	Sch 2.1, P12	2,605,633	\$0.0663	\$172,837	2,607,618	\$0.0572	\$149,072	\$0.0955	\$248,926
29	Rate Code 87 - (Option B)	Sch 2.1, P13	74,238,850	\$0.0336	\$2,492,318	74,238,850	\$0.0302	\$2,240,351	\$0.0501	\$3,720,109
30	Rate Code 87 - Milbank Demand				\$720,402			\$720,402		\$785,543
31	Rate Code 87 - (CWD)	Sch 2.1, P14	3,142,409	\$0.4250	\$1,413,877	3,142,409	\$0.4095	\$1,286,725	\$0.4095	\$1,286,729
32	Totals		<u>79,986,892</u>		<u>\$4,799,433</u>	<u>79,988,877</u>		<u>\$4,396,550</u>		<u>\$6,041,307</u>

Line No.	Description	Reference	Base Year Billing Determinants	Base Year Rates	Base Year Revenues	Test Year Billing Determinants	Present Rates	Test Year Revenues at Present Rates	Proposed Rates	Test Year Revenues at Proposed Rates
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Gas Transportation Revenues		Therms			Therms				
2	Ad Valorem Tax Adjustment Clause:									
3	Rate Code 87 - (Option A)	Sch 2.1, P12	2,605,633	\$0.0018	\$4,664	2,607,618	\$0.0018	\$4,668	\$0.0018	\$4,668
4	Rate Code 87 - (Option B)	Sch 2.1, P13	74,238,850	\$0.0012	\$86,859	74,238,850	\$0.0012	\$86,859	\$0.0012	\$86,859
5	Rate Code 87 - (CWD)	Sch 2.1, P14	233,719,647	\$0.0012	\$273,452	233,806,899	\$0.0012	\$273,555	\$0.0012	\$273,555
6	Totals		<u>310,564,130</u>		<u>\$364,976</u>	<u>310,653,367</u>		<u>\$365,082</u>		<u>\$365,082</u>
7										
8										
9	Extended Service Rider Adjustment:									
10	Rate Code 87 - (Option A)	Sch 2.1, P12			\$0			\$0		\$0
11	Rate Code 87 - (Option B)	Sch 2.1, P13			(\$79,751)			(\$79,751)		(\$117,716)
12	Rate Code 87 - (CWD)	Sch 2.1, P14			\$0			\$0		\$0
13	Totals				<u>(\$79,751)</u>			<u>(\$79,751)</u>		<u>(\$117,716)</u>
14										
15	Total Gas Transportation Revenues		<u>310,564,130</u>	\$0.0179	<u>\$5,566,608</u>	<u>330,135,217</u>	\$0.0158	<u>\$5,207,226</u>	\$0.0207	<u>\$6,827,459</u>

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			First 30	Over 30					
2			Therms	Therms					
3									
4	July 2023 Therm Units		309,907	36,823	0	346,730			
5	August 2023 Therm Units		293,958	30,452	0	324,410			
6									
7	Subtotal		603,865	67,275	0	671,140			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		3,623,190	403,650	0	4,026,840			
11	Total Therm Units - Base Year		10,149,348	21,644,922	0	31,794,270			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		6,526,158	21,241,272	0	27,767,430			
15	Times Normal HDDs	Sch 2.2	7,675	7,675	7,675	7,675			
16	Divide by Actual HDDs	Sch 2.2	7,665	7,665	7,665	7,665			
17									
18	Normalized HDD Sensitive Therms		6,534,670	21,268,980	0	27,803,650			
19	Add Freeman					0			
20	Add: Baseload Therms Above		3,623,190	403,650	0	4,026,840			
21									
22	Total Therm Units - Test Year		10,157,860	21,672,630	0	31,830,490			
23									
24									
25			Base Year Billing Determinants (c)	Base Year Rates (d)	Base Year Revenues (e)	Test Year Billing Determinants (f)	Present Rates (g)	Test Year Revenues @ Present Rates (h)	Proposed Rates (i)
26	Revenue Recovery								Test Year Revenues @ Proposed Rates (j)
27									
28									
29	Customer Charge		504,640	\$8.00	\$4,038,539	504,640	\$8.00	\$4,037,120	\$10.00
30	Distribution Delivery Commodity Charge								
31	First 30 therms		10,149,348	\$0.3790	\$3,846,942	10,157,860	\$0.3436	\$3,490,431	\$0.4368
32	Over 30 therms		21,644,922	\$0.1703	\$3,686,291	21,672,630	\$0.1348	\$2,921,876	\$0.1750
33	Ad Valorem Tax Adjustment		31,794,270	\$0.0044	\$138,705	31,830,490	\$0.0044	\$138,863	\$0.0044
34	MGP Removal Cost Adjustment		31,794,270	\$0.0000	\$0	31,830,490	\$0.0000	\$0	\$0.0000
35	Gas Cost Commodity Charge		31,794,270	\$0.6606	\$21,002,480	31,830,490	\$0.6606	\$21,026,406	\$0.6606
36	Gas Cost Demand Charge		31,794,270	\$0.1235	\$3,925,060	31,830,490	\$0.1235	\$3,929,531	\$0.1235
37									
38	Totals		31,794,270		\$36,638,017	31,830,490		\$35,544,227	
39	Less: Gas Cost				\$24,927,540			\$24,955,937	
40									
41	Margin				\$11,710,477			\$10,588,290	\$13,414,715

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			First 400	Next 1,600	Over 2,000				
2			Therms	Therms	Therms				
3									
4	July 2023 Therm Units		212,047	76,395	37,008	325,450			
5	August 2023 Therm Units		193,737	67,163	34,850	295,750			
6									
7	Subtotal		405,784	143,558	71,858	621,200			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		2,434,704	861,348	431,148	3,727,200			
11	Total Therm Units - Base Year		10,412,463	7,055,491	1,759,216	19,227,170			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		7,977,759	6,194,143	1,328,068	15,499,970			
15	Times Normal HDDs	Sch 2.2	7,675	7,675	7,675	7,675			
16	Divide by Actual HDDs	Sch 2.2	7,665	7,665	7,665	7,665			
17									
18	Normalized HDD Sensitive Therms		7,988,170	6,202,220	1,329,800	15,520,190			
19	Add Freeman					0			
20	Add: Baseload Therms Above		2,434,704	861,348	431,148	3,727,200			
21									
22	Total Therm Units - Test Year		10,422,874	7,063,568	1,760,948	19,247,390			
23									
24									
25			Base Year Billing Determinants (c)	Base Year Rates (d)	Base Year Revenues (e)	Test Year Billing Determinants (f)	Present Rates (g)	Test Year Revenues @ Present Rates (h)	Proposed Rates (i)
26	Revenue Recovery								Test Year Revenues @ Proposed Rates (j)
27									
28									
29	Customer Charge		83,748	\$9.99	\$836,514	83,748	\$10.00	\$837,480	\$12.00
30	Distribution Delivery Commodity Charge								
31	First 400 therms		10,412,463	\$0.1730	\$1,801,489	10,422,874	\$0.1555	\$1,620,861	\$0.2194
32	Next 1,600 therms		7,055,491	\$0.1102	\$777,871	7,063,568	\$0.0927	\$654,863	\$0.1310
33	Over 2,000 therms		1,759,216	\$0.0868	\$152,559	1,760,948	\$0.0692	\$121,875	\$0.0973
34	Ad Valorem Tax Adjustment		19,227,170	\$0.0028	\$53,207	19,247,390	\$0.0028	\$53,263	\$0.0028
35	MGP Removal Cost Adjustment		19,227,170	\$0.0000	\$0	19,247,390	\$0.0000	\$0	\$0.0000
36	Gas Cost Commodity Charge		19,227,170	\$0.6576	\$12,642,864	19,247,390	\$0.6576	\$12,656,160	\$0.6576
37	Gas Cost Demand Charge		19,227,170	\$0.1243	\$2,390,197	19,247,390	\$0.1243	\$2,392,711	\$0.1243
38									
39	Totals		19,227,170		\$18,654,701	19,247,390		\$18,337,213	\$19,490,346
40	Less: Gas Cost				\$15,033,061			\$15,048,871	\$15,048,871
41									
42	Margin				\$3,621,640			\$3,288,342	\$4,441,475

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	July 2023 Therm Units		97,088	0	0	97,088				
5	August 2023 Therm Units		95,714	0	0	95,714				
6										
7	Subtotal		192,802	0	0	192,802				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		1,156,812	0	0	1,156,812				
11	Total Therm Units - Base Year		4,079,423	0	0	4,079,423				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		2,922,611	0	0	2,922,611				
15	Times Normal HDDs	Sch 2.2	7,675	7,675	7,675	7,675				
16	Divide by Actual HDDs	Sch 2.2	7,665	7,665	7,665	7,665				
17										
18	Normalized HDD Sensitive Therms		2,926,420	0	0	2,926,420				
19	Add: Baseload Therms Above		1,156,812	0	0	1,156,812				
20										
21	Total Therm Units - Test Year		4,083,232	0	0	4,083,232				
22										
23										
24										
25	Revenue Recovery									
26										
27										
28	Customer Charge		1,296	\$99.95	\$129,537	1,296	\$100.00	\$129,600	\$120.00	\$155,520
29	Distribution Delivery Commodity Charge									
30	All therms		4,079,423	\$0.0663	\$270,629	4,083,232	\$0.0572	\$233,438	\$0.0955	\$389,765
31	Ad Valorem Tax Adjustment		4,079,423	\$0.0018	\$7,302	4,083,232	\$0.0018	\$7,309	\$0.0018	\$7,309
32	MGP Removal Cost Adjustment		4,079,423	\$0.0000	\$0	4,083,232	\$0.0000	\$0	\$0.0000	\$0
33	Gas Cost Commodity Charge		4,079,423	\$0.4703	\$1,918,742	4,083,232	\$0.4703	\$1,920,534	\$0.4703	\$1,920,534
34	Gas Cost Demand Charge		381,346	\$1.6268	\$620,372	381,346	\$1.6268	\$620,372	\$1.6268	\$620,372
35	Released Capacity/Balancing Surcharge		266,920	\$0.0170	\$4,538	266,920	\$0.0170	\$4,538	\$0.0170	\$4,538
36										
37	Totals		4,079,423		\$2,951,120	4,083,232		\$2,915,791		\$3,098,038
38	Less: Gas Cost				\$2,543,652			\$2,545,444		\$2,545,444
39										
40	Margin				\$407,468			\$370,347		\$552,594

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			All						
2			Therms						
3									
4	July 2023 Therm Units		36,823	0	0	36,823			
5	August 2023 Therm Units		30,452	0	0	30,452			
6									
7	Subtotal		<u>67,275</u>	<u>0</u>	<u>0</u>	<u>67,275</u>			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		<u>403,650</u>	<u>0</u>	<u>0</u>	<u>403,650</u>			
11	Total Therm Units - Base Year		<u>754,776</u>	<u>0</u>	<u>0</u>	<u>754,776</u>			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		351,126	0	0	351,126			
15	Times Normal HDDs	Sch 2.2	7,675	7,675	7,675	7,675			
16	Divide by Actual HDDs	Sch 2.2	7,665	7,665	7,665	7,665			
17									
18	Normalized HDD Sensitive Therms		351,580	0	0	351,580			
19	Add: Baseload Therms Above		403,650	0	0	403,650			
20									
21	Total Therm Units - Test Year		<u>755,230</u>	<u>0</u>	<u>0</u>	<u>755,230</u>			
22									
23									
24			Base Year	Base Year	Base Year	Test Year	Present	Test Year	Test Year
25	Revenue Recovery		Billing	Rates	Revenues	Billing	Rates	Revenues @	Revenues @
26			Determinants			Determinants	Present	Present	Proposed
27			(c)	(d)	(e)	(f)	(g)	(h)	(i)
28	Customer Charge		57	\$295.26	\$16,830	57	\$300.00	\$17,100	\$320.00
29	Distribution Delivery Commodity Charge								
30	All therms		754,776	\$0.0336	\$25,345	755,230	\$0.0301	\$22,740	\$0.0501
31	Ad Valorem Tax Adjustment		754,776	\$0.0012	\$883	755,230	\$0.0012	\$884	\$0.0012
32	MGP Removal Cost Adjustment		754,776	\$0.0000	\$0	755,230	\$0.0000	\$0	\$0.0000
33	Gas Cost Commodity Charge		754,776	\$0.3906	\$294,810	755,230	\$0.3906	\$294,987	\$0.3906
34	Gas Cost Demand Charge		65,560	\$1.6260	\$106,599	65,560	\$1.6268	\$106,653	\$1.6268
35	Released Capacity/Balancing Charge		239,900	\$0.0170	\$4,078	240,040	\$0.0170	\$4,081	\$0.0170
36									
37	Totals		754,776		\$448,545	755,230		\$446,445	\$462,690
38	Less: Gas Cost				\$405,487			\$405,721	\$405,721
39									
40	Margin		\$506,820		\$43,058			\$40,724	\$56,969

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			All						
2			Therms						
3									
4	July 2023 Therm Units		33,960	0	0	33,960			
5	August 2023 Therm Units		30,497	0	0	30,497			
6									
7	Subtotal		<u>64,457</u>	<u>0</u>	<u>0</u>	<u>64,457</u>			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		<u>386,742</u>	<u>0</u>	<u>0</u>	<u>386,742</u>			
11	Total Therm Units - Base Year		<u>714,880</u>	<u>0</u>	<u>0</u>	<u>714,880</u>			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		328,138	0	0	328,138			
15	Times Normal HDDs	Sch 2.2	7,675	7,675	7,675	7,675			
16	Divide by Actual HDDs	Sch 2.2	7,665	7,665	7,665	7,665			
17									
18	Normalized HDD Sensitive Therms		328,570	0	0	328,570			
19	Add Freeman					0			
20	Add: Baseload Therms Above		386,742	0	0	386,742			
21									
22	Total Therm Units - Test Year		<u>715,312</u>	<u>0</u>	<u>0</u>	<u>715,312</u>			
23									
24			Base Year			Test Year		Test Year	
25			Billing	Base Year	Base Year	Billing	Present	Revenues @	Revenues @
26	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Rates	Present Rates	Proposed Rates
27			(c)	(d)	(e)	(f)	(g)	(h)	(i)
28									(j)
29	Customer Charge		371	99	\$36,866	371	\$100.00	\$37,100	\$120.00
30	Distribution Delivery Commodity Charge								
31	All therms		714,880	\$0.0688	\$49,177	715,312	\$0.0572	\$40,894	\$0.0955
32	Ad Valorem Tax Adjustment		714,880	\$0.0018	\$1,280	715,312	\$0.0018	\$1,280	\$0.0018
33	MGP Removal Cost Adjustment		714,880	\$0.0000	\$0	715,312	\$0.0000	\$0	\$0.0000
34	Gas Cost Commodity Charge		714,880	\$0.2718	\$194,280	715,312	\$0.2718	\$194,397	\$0.2718
35	Released Capacity/Balancing Charge		714,880	\$0.0160	\$11,438	715,312	\$0.0160	\$11,445	\$0.0160
36									
37	Totals		714,880		\$293,040	715,312		\$285,116	\$319,926
38	Less: Gas Cost				\$205,718			\$205,842	\$205,842
39									
40	Margin				<u>\$87,323</u>	<u>\$487,624</u>		<u>\$79,274</u>	<u>\$114,084</u>

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	July 2023 Therm Units		69,173	0	0	69,173				
5	August 2023 Therm Units		137,285	0	0	137,285				
6										
7	Subtotal		<u>206,458</u>	<u>0</u>	<u>0</u>	<u>206,458</u>				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		<u>1,238,748</u>	<u>0</u>	<u>0</u>	<u>1,238,748</u>				
11	Total Therm Units - Base Year		<u>574,854</u>	<u>0</u>	<u>0</u>	<u>574,854</u>				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		-663,894	0	0	-663,894				
15	Times Normal HDDs	Sch 2.2	7,675	7,675	7,675	7,675				
16	Divide by Actual HDDs	Sch 2.2	7,665	7,665	7,665	7,665				
17										
18	Normalized HDD Sensitive Therms		-664,760	0	0	-664,760				
19	Add: Baseload Therms Above		1,238,748	0	0	1,238,748				
20										
21	Total Therm Units - Test Year		<u>573,988</u>	<u>0</u>	<u>0</u>	<u>573,988</u>				
22										
23			Base Year				Test Year			
24			Billing	Base Year	Base Year		Billing	Present	Test Year	Test Year
25	Revenue Recovery		Determinants	Rates	Revenues		Determinants	Rates	Revenues @	Revenues @
26			(c)	(d)	(e)		(f)	(g)	(h)	(i)
27										
28	Customer Charge		29	\$322	\$9,340	29	\$300.00	\$8,700	\$320.00	\$9,280
29	Distribution Delivery Commodity Charge									
30	All therms		574,854	\$0.0323	\$18,574	573,988	\$0.0301	\$17,283	\$0.0501	\$28,763
31	Ad Valorem Tax Adjustment		574,854	\$0.0012	\$673	573,988	\$0.0012	\$672	\$0.0012	\$672
32	MGP Removal Cost Adjustment		574,854	\$0.0000	\$0	573,988	\$0.0000	\$0	\$0.0000	\$0
33	Gas Cost Commodity Charge		574,854	\$0.2718	\$156,225	573,988	\$0.2718	\$155,990	\$0.2718	\$155,990
34	Released Capacity/Balancing Charge		574,854	\$0.0170	\$9,773	573,988	\$0.0170	\$9,758	\$0.0170	\$9,758
35										
36	Totals		574,854		\$194,584	573,988		\$192,403		\$204,463
37	Less: Gas Cost				\$165,998			\$165,748		\$165,748
38										
39	Margin				<u>\$28,586</u>			<u>\$26,655</u>		<u>\$38,715</u>

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			All						
2			Therms						
3									
4	July 2023 Therm Units		57,229	0	0	57,229			
5	August 2023 Therm Units		64,201	0	0	64,201			
6									
7	Subtotal		121,430	0	0	121,430			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		728,580	0	0	728,580			
11	Total Therm Units - Base Year		3,553,860	0	0	3,553,860			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		2,825,280	0	0	2,825,280			
15	Times Normal HDDs	Sch 2.2	7,675	7,675	7,675	7,675			
16	Divide by Actual HDDs	Sch 2.2	7,665	7,665	7,665	7,665			
17									
18	Normalized HDD Sensitive Therms		2,828,970	0	0	2,828,970			
19	Add: Baseload Therms Above		728,580	0	0	728,580			
20									
21	Total Therm Units - Test Year		3,557,550	0	0	3,557,550			
22									
23			Base Year			Test Year	Test Year		
24			Billing	Base Year	Base Year	Billing	Revenues @		
25	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Present	Proposed	Test Year
26			(c)	(d)	(e)	(f)	Rates	Rates	Revenues @
27							(g)	(h)	Proposed
28	Customer Charge		982	\$148.63	\$145,955	982	\$150.00	\$147,300	\$150.00
29	Distribution Delivery Commodity Charge								\$147,300
30	All therms		3,553,860	\$0.0711	\$252,683	3,557,550	\$0.0572	\$203,385	\$0.0955
31	Ad Valorem Tax Adjustment		3,553,860	\$0.0018	\$6,361	3,557,550	\$0.0018	\$6,368	\$0.0018
32	MGP Removal Cost Adjustment		3,553,860	\$0.0000	\$0	3,557,550	\$0.0000	\$0	\$0.0000
33	Gas Cost Commodity Charge		3,553,860	\$0.4451	\$1,581,745	3,557,550	\$0.4451	\$1,583,387	\$0.4451
34	Released Capacity/Balancing Charge		3,553,860	\$0.0170	\$60,416	3,557,550	\$0.0170	\$60,478	\$0.0170
35									\$60,478
36	Totals		3,553,860		\$2,047,160	3,557,550		\$2,000,918	\$2,137,140
37	Less: Gas Cost				\$1,642,161			\$1,643,865	\$1,643,865
38									
39	Margin		\$2,606,559		\$404,999			\$357,053	\$493,275

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			All						
2			Therms						
3									
4	July 2023 Therm Units		33,372	0	0	33,372			
5	August 2023 Therm Units		34,894	0	0	34,894			
6									
7	Subtotal		68,266	0	0	68,266			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		409,596	0	0	409,596			
11	Total Therm Units - Base Year		2,784,321	0	0	2,784,321			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		2,374,725	0	0	2,374,725			
15	Times Normal HDDs	Sch 2.2	7,675	7,675	7,675	7,675			
16	Divide by Actual HDDs	Sch 2.2	7,665	7,665	7,665	7,665			
17									
18	Normalized HDD Sensitive Therms		2,377,820	0	0	2,377,820			
19	Add: Baseload Therms Above		409,596	0	0	409,596			
20									
21	Total Therm Units - Test Year		2,787,416	0	0	2,787,416			
22									
23			Base Year			Test Year	Test Year		
24			Billing	Base Year	Base Year	Billing	Revenues @		
25	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Present	Proposed	Test Year
26			(c)	(d)	(e)	(f)	Rates	Rates	Revenues @
27							(g)	(h)	Proposed
28	Customer Charge		305	\$366.22	\$111,696	305	\$350.00	\$106,750	\$370.00
29	Distribution Delivery Commodity Charge								\$112,850
30	All therms		2,784,321	\$0.0334	\$93,108	2,787,416	\$0.0301	\$83,929	\$0.0501
31	Take or Pay - SD Wheat Growers							\$0	\$0
32	Ad Valorem Tax Adjustment		2,784,321	\$0.0012	\$3,258	2,787,416	\$0.0012	\$3,261	\$0.0012
33	MGP Removal Cost Adjustment		2,784,321	\$0.0000	\$0	2,787,416	\$0.0000	\$0	\$0
34	Gas Cost Commodity Charge		2,784,321	\$0.3681	\$1,024,814	2,787,416	\$0.3681	\$1,025,953	\$0.3681
35	Released Capacity/Balancing Charge		2,784,321	\$0.0170	\$47,333	2,787,416	\$0.0170	\$47,386	\$0.0170
36									
37	Totals		2,784,321		\$1,280,209	2,787,416		\$1,267,279	\$1,329,127
38	Less: Gas Cost				\$1,072,147			\$1,073,339	\$1,073,339
39									
40	Margin				\$208,062			\$193,940	\$255,788

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			All						
2			Therms						
3									
4	July 2023 Therm Units		89,689	0	0	89,689			
5	August 2023 Therm Units		91,444	0	0	91,444			
6									
7	Subtotal		181,133	0	0	181,133			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		1,086,798	0	0	1,086,798			
11	Total Therm Units - Base Year		2,605,633	0	0	2,605,633			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		1,518,835	0	0	1,518,835			
15	Times Normal HDDs	Sch 2.2	7,675	7,675	7,675	7,675			
16	Divide by Actual HDDs	Sch 2.2	7,665	7,665	7,665	7,665			
17									
18	Normalized HDD Sensitive Therms		1,520,820	0	0	1,520,820			
19	Add: Baseload Therms Above		1,086,798	0	0	1,086,798			
20									
21	Total Therm Units - Test Year		2,607,618	0	0	2,607,618			
22									
23			Base Year			Test Year	Test Year		
24			Billing	Base Year	Base Year	Billing	Revenues @		
25	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Present	Proposed	Test Year
26			(c)	(d)	(e)	(f)	Rates	Rates	Revenues @
27							(g)	(h)	(i)
28	Customer Charge		384	\$150.01	\$57,605	384	\$150.00	\$57,600	\$150.00
29	Distribution Delivery Commodity Charge								\$57,600
30	All therms		2,605,633	\$0.0663	\$172,837	2,607,618	\$0.0572	\$149,072	\$0.0955
31	Extended Service Rider Discount				\$0			\$0	\$0
32	Ad Valorem Tax Adjustment		2,605,633	\$0.0018	\$4,664	2,607,618	\$0.0018	\$4,668	\$4,668
33	MGP Removal Cost Adjustment		2,605,633	\$0.0000	\$0	2,607,618	\$0.0000	\$0	\$0
34									
35	Totals		2,605,633		\$235,106	2,607,618		\$211,340	\$311,194
36	Less: Gas Cost				\$0			\$0	\$0
37									
38	Margin				\$235,106			\$211,340	\$311,194

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			All						
2			Therms						
3									
4	July 2023 Therm Units			0	0	0			
5	August 2023 Therm Units			0	0	0			
6									
7	Subtotal		0	0	0	0			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		0	0	0	0			
11	Total Therm Units - Base Year		74,238,850	0	0	74,238,850			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms								
15	Times Normal HDDs	Sch 2.2							
16	Divide by Actual HDDs	Sch 2.2							
17									
18	Normalized HDD Sensitive Therms								
19	Pro Forma New Load		74,238,850	0	0	74,238,850			
20	Add: Baseload Therms Above								
21									
22	Total Therm Units - Test Year		74,238,850	0	0	74,238,850			
23									
24			Base Year			Test Year			
25			Billing	Base Year	Base Year	Billing	Present	Test Year	Test Year
26	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Rates	Revenues @	Revenues @
27			(c)	(d)	(e)	(f)	(g)	Present	Proposed
28								Rates	Rates
29	Customer Charge		672	\$351.32	\$236,087	672	\$350.00	\$235,200	\$370.00
30	Distribution Delivery Commodity Charge								
31	All therms		74,238,850	\$0.0336	\$2,492,318	74,238,850	\$0.0302	\$2,240,351	\$0.0501
32	Extended Service Rider Discount				(\$79,751)			(\$79,751)	
33	Milbank Demand Revenue		586,204	\$0.9408	\$551,492			\$551,492	\$616,633
34	Released Capacity/Balancing Surcharge		9,935,853	\$0.0170	\$168,910	9,935,853	\$0.0170	\$168,910	\$168,910
35	Ad Valorem Tax Adjustment		74,238,850	\$0.0012	\$86,859	74,238,850	\$0.0012	\$86,859	\$86,859
36	MGP Removal Cost Adjustment		74,238,850	\$0.0000	\$0	74,238,850	\$0.0000	\$0	\$0
37									
38	Totals		74,238,850		\$3,455,915	74,238,850		\$3,203,061	\$4,723,435
39	Less: Gas Cost				\$0			\$0	\$0
40									
41	Margin				\$3,455,915			\$3,203,061	\$4,723,435

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	July 2023 Therm Units		0	0	0	0				
5	August 2023 Therm Units		0	0	0	0				
6										
7	Subtotal		0	0	0	0				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		0	0	0	0				
11	Total Therm Units - Base Year		233,719,647	0	0	233,719,647				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		233,719,647	0	0	233,719,647				
15	Times Normal HDDs	Sch 2.2								
16	Divide by Actual HDDs	Sch 2.2								
17										
18	Normalized HDD Sensitive Therms									
19	Pro Forma New Load									
20	Add: Baseload Therms Above		0	0	0	0				
21										
22	Total Therm Units - Test Year		0	0	0	0				
23										
24			Base Year			Test Year		Test Year		
25			Billing	Base Year	Base Year	Billing	Present	Revenues @	Proposed	Test Year
26	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Rates	Present	Rates	Revenues @
27			(c)	(d)	(e)	(f)	(g)	Rates	(i)	Proposed
28										Rates
29	Customer Charge		149	\$1,263.48	\$188,259	168	\$1,263.48	\$232,545	\$1,263.48	\$232,545
30	Distribution Delivery Commodity Charge									
31	All therms		3,142,409	\$0.4250	\$1,335,384	3,142,409	\$0.4095	\$1,286,725	\$0.4095	\$1,286,729
32	Extended Service Rider Discount									
33	Milbank Demand Revenue									
34	Ad Valorem Tax Adjustment		233,719,647	\$0.0012	\$273,452	233,806,899	\$0.0012	\$273,555	\$0.0012	\$273,555
35	Gas Commodity Charge		233,719,647	\$0.0006	\$149,032	253,288,749		\$149,032		\$149,032
36	MGP Removal Cost Adjustment		233,719,647	\$0.0000	\$0	253,288,749	\$0.0000	\$0	\$0.0000	\$0
37	Released Capacity/Balancing Charge		0		\$0	0		\$0		\$0
38	Totals		233,719,647		\$1,797,095	233,806,899		\$1,792,825		\$1,792,829
39	Take or Pay Billings				\$78,493			\$0		\$0
40										
41	Margin				\$1,875,588			\$1,792,825		\$1,792,829

**Statement P is confidential and
provided under separate cover.**

Northwestern Energy is one of the largest providers of electricity and natural gas in the Upper Midwest and Northwest, serving approximately 775,300 customers in Montana, South Dakota and Nebraska. We have generated and distributed electricity in South Dakota and distributed natural gas in South Dakota and Nebraska since 1923. On February 15, 2002, we acquired electricity and natural gas transmission and distribution assets and natural gas storage assets of the former Montana Power Company, which have been in operation since 1912.

SD Gas

We provide natural gas to approximately 49,800 customers in 80 South Dakota communities. In South Dakota, we also transport natural gas for nine gas-marketing firms and three large end-user accounts.

Breakdown of Sales between Jurisdictional

All of the company's South Dakota gas sales revenue during the test year is under the jurisdiction of the South Dakota Public Utility Commission.

Status of the Latest Rate Proceeding

The Company's most recent gas rate proceeding (Docket NG11-003) was filed with the South Dakota Public Utilities Commission on May 20, 2011. Said rates became effective December 1, 2011.

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy
South Dakota Gas Rate Review
Purchases from Affiliated Companies
December 31, 2023 Test Year

Statement R
Page 1 of 1

None to report

20:10:13:102. Statement R -- Purchases from affiliated companies. If any of the preceding statements cover purchases or other transfers of equipment, fuels or gas, materials, or services from an affiliate that are not regulated for price, the applicant shall submit a detailed explanation, including a showing of the affiliate's rate of return on investment associated with the purchases and the prices of comparable equipment, materials, or services offered by unaffiliated suppliers.