



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. 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:

Vol	lume	1
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Section 1 Letter of Transmittal

<sup>&</sup>lt;sup>1</sup> 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. 69<sup>th</sup> 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:

- 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)

SEAL SEY WILL SEY WILL 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<sup>th</sup> 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
 (1)

\$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
 103

 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 All South Dakota Natural Gas

Service will be affected: customers

Submitted by: Cynthia S. Fang

Vice President – Regulatory Affairs

NorthWestern Energy

# NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS Section No. 1

SIOUX FALLS
SOUTH DAKOTA
SOUTH DAKOTA
South Dakota
South Revised
Sheet No. 1
Canceling 35th Revised
Sheet No. 1

# **TABLE OF CONTENTS**

Section	Item Sheet No.	
	Title Sheet	Title Sheet
1	Table of Contents	1-2
	Sheet Intentionally Left Blank	3
2	Preliminary Statement	
	Territory Served	1
	Types and Classes of Service	
	Map of Territory Served	
	Definition of Symbols	
3	Rate Schedules	
Rate No. 81	Residential Gas Service - Firm Sales	1
	Sheet Intentionally Left Blank	1.1
	Sheet Intentionally Left Blank	
Rate No. 82	General Gas Service - Firm Sales	
	Sheet Intentionally Left Blank	2.1
	Sheet Intentionally Left Blank	
	Sheet Intentionally Left Blank	
Rate No. 84	Commercial and Industrial Firm Sales Service	
	Sheet Intentionally Left Blank	3.4
Rate No. 85	Commercial and Industrial Interruptible Sales Se	erv. 4.1-4.2
	Sheet Intentionally Left Blank	
	Sheet Intentionally Left Blank	
Rate No. 86	Commercial and Industrial Contract Sales Service	ce. 5.1-5.5
Rate No. 87	Transportation Service	6.1-6.13
	Sheet Intentionally Left Blank High Volume Tran	sport
Customer		<del></del>
Rate No. ESR	Extended Service Rider	8
	Adjustment Clause	9-9.1
	Adjustment Clause Rates	9a-9b
	Sheet Intentionally Left Blank	9c
	Tax Adjustment Clause	10
	Sheet Intentionally Left Blank	
	Sheet Intentionally Left Blank	
	BTU Adjustment Člause	
	BTU Adiustment	12a

Date Filed: June 21, 2024 Effective Date: September 1, 2024

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# NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS SOUTH DAKOTA 9th Revised Sheet No. 1

Canceli	ng <u>8th Revised</u>	Sheet No. 1

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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	Revillo
Alexandria	Estelline	Lake Preston	Scotland
Altamont	Ethan	Madison	Sioux Falls
Arlington	Ferney	Marion	Spencer
Aurora	Frankfort	Mellette	Tea
Big Stone City	Freeman	Menno	Tripp
Bristol	Goodwin	Milbank	Turton
Brookings	Groton	Mitchell	Verdon
Bryant	Harrisburg	Monroe	Vienna
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)

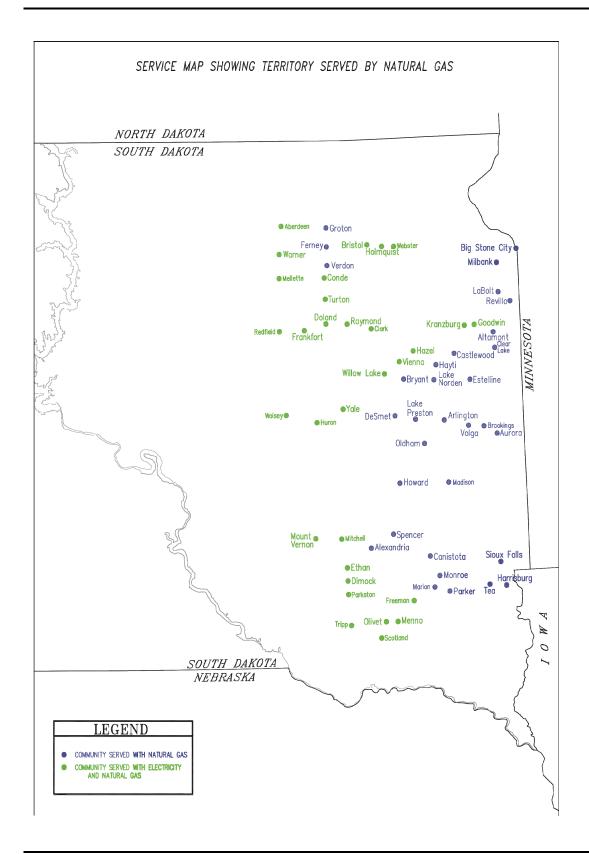
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# NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY

SIOUX FALLS SOUTH DAKOTA Section No. 2 8th Revised Sheet No. 2

Canceling 7th Revised Sheet No. 2



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NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS

Section No. 3

SOUTH DAKOTA 23rd Revised Sheet No. 1

Canceling 22nd Revised Sheet No. 1

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:

Customer Charge per Meter:	\$	8.00 <u>10.00</u>	I
Non-Gas Commodity Charge:	_		_
First 30 therms, per therm	\$	<del>0.3788</del> <u>0.4368</u>	
Over 30 therms, per therm	\$	<del>0.1700</del> <u>0.1750</u>	I
Minimum Monthly Bill:	\$	8.00 <u>10.00</u>	- 1

# 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.

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#### NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY **SIOUX FALLS** Section No. 3

**SOUTH DAKOTA** Sheet No. 2 9th Revised Canceling 8th Revised Sheet No. 2

**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:

Customer Charge per Meter:	\$ \frac{10.00}{12.00}	ı
Non-Gas Commodity Charge:		
First 400 therms, per therm	\$ 0.1728 <u>0.2194</u>	ı
Next 1,600 therms, per therm	\$ <del>0.1100</del> <u>0.1310</u>	I
Over 2,000 therms, per therm	\$ 0.0865 <u>0.0973</u>	I

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<del>10.00</del>12.00

\$

# Adjustment Clauses:

Minimum Monthly Bill:

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

#### 4. Other Provisions

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

Effective Date: September 1, 2024 Date Filed: June 21, 2024 NG24-Issued by: Jeff Decker, Specialist Regulatory

NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY

SIOUX FALLS

SOUTH DAKOTA

SOUTH DAKOTA

Sheet No. 3.1

Canceling 11th Revised

Sheet No. 3.1

CLASS OF SERVICE: Commercial and Industrial Rate No. <u>84</u>

**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: Option A Option B

 Customer Charge per Meter:
 \$ 100.00120.00
 \$300.00320.00
 |

 Non-Gas Commodity Charge, all use, per therm:
 \$0.06620.0955
 \$0.03350.0501
 |

**Demand Charge** 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

April & November

May & October

June through September

20% of annual charge per month
10% of annual charge per month
5% of annual charge per month
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.

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#### NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS Section No. 3

**SOUTH DAKOTA** Sheet No. 3.2 9th Revised Canceling 8th Revised Sheet No. 3.2

**CLASS OF SERVICE:** Commercial and Industrial Rate No. 84

**RATE DESIGNATION: Firm Sales Service** 

(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.

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# Minimum Monthly Bill:

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

# Adjustment Clauses:

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

Effective Date: September 1, 2024 Date Filed: June 21, 2024 Issued by: <u>Jeff Decker, Specialist Regulatory</u>

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NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS

SOUTH DAKOTA

Sheet No. 3.3

5th Revised Sheet No. 3.3 Canceling 4th Revised Sheet No. 3.3

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CLASS OF SERVICE: Commercial and Industrial Rate No. <u>84</u>

**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.

# **<u>56.</u>** 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.

# **<u>67</u>**. 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.

Date Filed: June 21, 2024 Effective Date: September 1, 2024

NG24-

Issued by: Jeff Decker, Specialist Regulatory

NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY

SIOUX FALLS Section No. 3
SOUTH DAKOTA 14th Revised Sheet No. 4.1

Canceling 13th Revised Sheet No. 4.1

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

**Rate No. <u>85</u>** 

I

# 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: Option A Option B

#### 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.

Date Filed: June 21, 2024 Effective Date: September 1, 2024
NG24- Issued by: Jeff Decker, Specialist Regulatory

NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY

SIOUX FALLS SOUTH DAKOTA Section No. 3 3rd Revised Sheet No. 4.2

Canceling 2nd Revised

Sheet No. 4.2

**CLASS OF SERVICE:** Commercial and Industrial RATE DESIGNATION: Interruptible Sales Service

**Rate No. 85** 

(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.

# **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.

# **76.** Other Provisions

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

Date Filed: June 21, 2024 Effective Date: September 1, 2024

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Issued by: Jeff Decker, Specialist Regulatory

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NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS

Section No. 3

SOUTH DAKOTA

5th Revised

Sheet No. 5.1

Sheet No. 5.1
Canceling 4th Revised Sheet No. 5.1

I

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: Option A Option B

 Customer Charge per Meter:
 \$150.00
 \$350.00370.00

 Non-Gas Commodity Charge, all use, per therm:
 \$0.06620.0955
 \$0.03350.0501

**Demand Charge** 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 \$0.01700.0327 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.

Telemetering (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.

Date Filed: June 21, 2024 Effective Date: September 1, 2024

NG24- Issued by: <u>Jeff Decker, Specialist Regulatory</u>

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:

- 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)

# 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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NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS

SOUTH DAKOTA

South Dakota

Sheet No. 5.3

Canceling 2nd Revised Sheet No. 5.3 Sheet No. 5.3

Rate No. 86

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CLASS OF SERVICE: Commercial and Industrial RATE DESIGNATION: Contract Sales Service (Con't.)

# 54. 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.

# **65**. 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.

# 7.6 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.

# 8.7 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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NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS

SOUTH DAKOTA

2nd Revised
Sheet No. 5.4

Canceling 1st Revised
Sheet No. 5.4

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

(Con't.)

**98. Contract:** Customer shall execute a written Service Request Form for transportation of customer-owned gas hereunder.

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- **102. 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.
- **1110. Filing:** Transportation will not commence until the Customer files with the Company a completed Service Request Form and all other applicable documentation.
- 1211. 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.
- **1312.** Request for Service:
  - (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.

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NORTHWESTERN ENERGY PUBLIC SERVICE C	ORPORATION d/b/a NORTHV	VESTERN ENERGY
SIOUX FALLS		Section No. 3
SOUTH DAKOTA	1 <sup>st</sup> Revised	Sheet No. 5.5
	Original	Sheet No. 5.5

CLASS OF SERVICE: Commercial and Industrial Rate No. <u>86</u>

**RATE DESIGNATION: Contract Sales Service** 

(Con't)

- **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.
- 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.
- **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.

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NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS

SOUTH DAKOTA

Section No. 3
12th Revised
Sheet No. 6.1

Canceling 11th Revised Sheet No. 6.1

**CLASS OF SERVICE:** Gas Transportation Tariffs

Rate No. 87

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# **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 AOption BCustomer Charge per Meter:\$150.00\$350.00370.00Commodity Charge, all use, per therm:\$0.06620.0955\$0.03350.0501

NBPL Milbank Line Contract demand rate, per therm \$1.081.20\*

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 \$1.081.20. 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

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NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS

SOUTH DAKOTA

4th Revised

Sheet No. 6.4A

Canceling 3rd Revised Sheet No. 6.4A

CLASS OF SERVICE: Gas Transportation Tariffs Rate No. <u>87</u>

**RATE DESIGNATION: Customer Balancing** 

(Cont.)

(a) <u>Waiver of Penalties</u> – 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) <u>Daily</u> 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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#### SOUTH DAKOTA GAS RATE SCHEDULE

NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY

SIOUX FALLS
SOUTH DAKOTA
SOUTH DAKOTA
Sheet No. 7
Canceling 3rd Revised
Sheet No. 7

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# CLASS OF SERVICE: High Volume Transport Customers

Rate No. 89

# **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 customers whose annual consumption exceeds 10,000,000 therms, whose project costs have been fully recovered through a Contract with Deviation recovery and has a direct connect to an upstream pipeline. Customer must be served by the Company in South Dakota and must have Company installed telemetric equipment in place to monitor daily usage. Company shall have no obligation to provide gas supplies to customers.

#### 3. Rates

Monthly Charges:

Customer Charge per Meter:

\$370.00

Commodity Charge, negotiated rate per therm not to exceed:

\$0.0501

*Fuel Retention*, Customer or Group Customer, if applicable, shall have the option to choose either an indexed based or in-kind method to apply retention, as provided in the Gas Transportation General Terms and Conditions in Section No. 5 of this tariff. Fuel retention does not apply to customers who are billed using the upstream pipeline meter readings.

Minimum Monthly Bill: The Customer Charge

#### Adjustment Clauses:

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

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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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NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS Section No. 5 **SOUTH DAKOTA** Sheet No. 1b 2nd Revised

Canceling 1st Revised Sheet No. 1b

# (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 Ssheet 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)

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# NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS SOUTH DAKOTA Sheet No. 4

6th Revised Sheet No. 4
Canceling 5th Revised Sheet No. 4

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#### GENERAL TERMS AND CONDITIONS

#### TERMS OF PAYMENT

Bills are due and payable upon receipt and will be delinquent if not paid by the 20<sup>th</sup> 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 \$15.0030.00 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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NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS

Section No. 1

SIOUX FALLS SOUTH DAKOTA

36th Revised

Sheet No. 1

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Canceling 35th Revised

# Sheet No. 1

# **TABLE OF CONTENTS**

Section	ltem	Sheet No.	
	Title Sheet	Т	itle Sheet
1			1-2
		ft Blank	3
2	Preliminary Statemen		
		Served	1
		d Classes of Service	1
		erritory Served	2
		of Symbols	
3	Rate Schedules	,	
Rate No.	81 Residential Gas	Service - Firm Sales	1
	Sheet Intentiona	lly Left Blank	1.1
		ılly Left Blank	1.2
Rate No.		rvice - Firm Sales	2
		lly Left Blank	2.1
		ılly Left Blank	
		ılly Left Blank	
Rate No.		Índustrial Firm Sales Service	
	Sheet Intentiona	lly Left Blank	3.4
Rate No.	85 Commercial and	Industrial Interruptible Sales Serv.	4.1-4.2
	Sheet Intentiona	ılly Left Blank	4.3
		ılly Left Blank	5
Rate No.	86 Commercial and	Industrial Contract Sales Service	5.1-5.5
Rate No.	87 Transportation S	Service	6.1-6.13
		ansport Customer	7
Rate No.	ESR Extended Servic	e Rider	8
		ıse	9-9.1
	Adjustment Clau	ıse Rates	9a-9b
	Sheet Intentiona	ılly Left Blank	9c
		Clause	10
		ılly Left Blank	11
		ılly Left Blank	11a
	BTU Adjustment	Clause	12
	BTU Adjustment		12a

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# NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY

SIOUX FALLS

SOUTH DAKOTA

Section No. 2

9th Revised

Sheet No. 1

Canceling 8th Revised

Sheet No. 1

# PRELIMINARY STATEMENT

# **Territory Served**

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

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Aberdeen	Doland	Lake Norden	Revillo
Alexandria	Estelline	Lake Preston	Scotland
Altamont	Ethan	Madison	Sioux Falls
Arlington	Ferney	Marion	Spencer
Aurora	Frankfort	Mellette	Tea
Big Stone City	Freeman	Menno	Tripp
Bristol	Goodwin	Milbank	Turton
Brookings	Groton	Mitchell	Verdon
Bryant	Harrisburg	Monroe	Vienna
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)

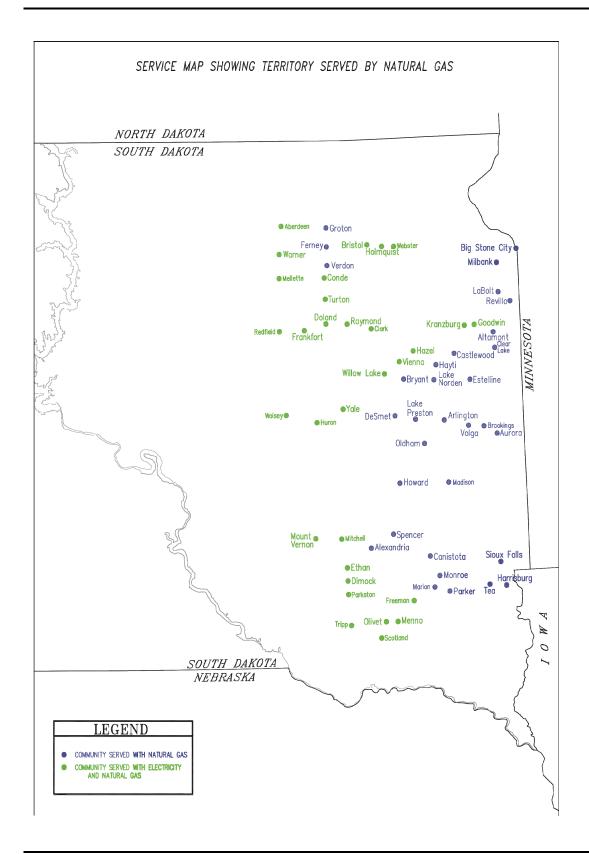
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# NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY

SIOUX FALLS SOUTH DAKOTA Section No. 2 8th Revised Sheet No. 2

Canceling 7th Revised Sheet No. 2



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# NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY

SIOUX FALLS SOUTH DAKOTA Section No. 3 23rd Revised Sheet No. 1

Canceling 22nd Revised Sheet No. 1

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:

ronung Charges.		
Customer Charge per Meter:	\$ 10.00	I
Non-Gas Commodity Charge:		
First 30 therms, per therm	\$ 0.4368	I
Over 30 therms, per therm	\$ 0.1750	I
Iinimum Monthly Bill:	\$ 10.00	ı

## 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.

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# NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS Section No. 3

SOUTH DAKOTA 9th Revised Sheet No. 2

Canceling 8th Revised Sheet No. 2

CLASS OF SERVICE: General Gas Service Rate No. <u>82</u>

**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:

Customer Charge per Meter:	\$ 12.00	1
Non-Gas Commodity Charge:		
First 400 therms, per therm	\$ 0.2194	I
Next 1,600 therms, per therm	\$ 0.1310	I
Over 2,000 therms, per therm	\$ 0.0973	I
Minimum Monthly Bill:	\$ 12.00	1

# 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.

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NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS

Section No. 3

SOUTH DAKOTA 12th Revised Sheet No. 3.1

Canceling 11th Revised Sheet No. 3.1

CLASS OF SERVICE: Commercial and Industrial Rate No. <u>84</u>

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

# **Gas Demand Payment Elections**

A. Annually - in advance, with 5% discount

В.	Seasonally profiled
	January & February

January & February

January & February

20% of annual charge per month

15% of annual charge per month

April & November

10% of annual charge per month

May & October

June through September

20% of annual charge per month

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.

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# NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY

SIOUX FALLS

SOUTH DAKOTA

SOUTH DAKOTA

Sheet No. 3.2

Canceling 8th Revised

Sheet No. 3.2

CLASS OF SERVICE: Commercial and Industrial Rate No. <u>84</u>

**RATE DESIGNATION: Firm Sales Service** 

(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.

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# 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.

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NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS

Section No. 3

SOUTH DAKOTA Sth Revised Sheet No. 3.3

Canceling 4th Revised Sheet No. 3.3

CLASS OF SERVICE: Commercial and Industrial Rate No. <u>84</u>

**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.

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NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY

SIOUX FALLS Section No. 3
SOUTH DAKOTA 14th Revised Sheet No. 4.1

Canceling 13th Revised Sheet No. 4.1

Rate No. 85

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

# Territoria interruptione sales service

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

# 2. Territory

**Applicability** 

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

per hour will be required to obtain service under Rate No. 86.

#### 3. Rates

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

Monthly Charges:	Option A	Option B	
Customer Charge per Meter:	\$120.00	\$320.00	
Non-Gas Commodity Charge, all use, per therm:	\$0.0955	\$0.0501	

#### 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.

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NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS

SOUTH DAKOTA

3rd Revised
Canceling 2nd Revised
Sheet No. 4.2
Sheet No. 4.2

CLASS OF SERVICE: Commercial and Industrial Rate No. <u>85</u>

**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.

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#### 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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NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS

Section No. 3

SOUTH DAKOTA

5th Revised

Sheet No. 5.1

5th Revised Sheet No. 5.1 Canceling 4th Revised Sheet No. 5.1

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CLASS OF SERVICE: Commercial and Industrial Rate No. <u>86</u>

**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:	Option A	Option B
Customer Charge per Meter:	\$150.00	\$370.00
Non-Gas Commodity Charge, all use, per therm:	\$0.0955	\$0.0501
Demand Charge per therm of daily contract deman	d as shown on	Sheet 9a, as
applicable to firm service customers, never less than	n 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.

Telemetering (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.

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NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS

SOUTH DAKOTA

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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NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS

Section No. 3

SOUTH DAKOTA 3rd Revised Sheet No. 5.3

Canceling 2nd Revised Sheet No. 5.3

CLASS OF SERVICE: Commercial and Industrial RATE DESIGNATION: Contract Sales Service (Con't.)

Rate No. 86

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# 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.

# 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.

## 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.

#### 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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NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS

SOUTH DAKOTA

2nd Revised
Sheet No. 5.4

Canceling 1st Revised
Sheet No. 5.4

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

(Con't.)

**8. Contract:** Customer shall execute a written Service Request Form for transportation of customer-owned gas hereunder.

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- 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.
- 10. Filing: Transportation will not commence until the Customer files with the Company a completed Service Request Form and all other applicable documentation.
- 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.

#### 12. Request for Service:

- (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.

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NORTHWESTERN ENERGY PUBLIC SE SIOUX FALLS	RVICE CORPORATION d/b/a NORTH	WESTERN ENERGY Section No. 3			
SOUTH DAKOTA	1 <sup>st</sup> Revised	Sheet No. 5.5			
	Original	Sheet No. 5.5			
CLASS OF SERVICE: Commercia	al and Industrial Rate No. <u>86</u>				

(Con't)

**RATE DESIGNATION: Contract Sales Service** 

- 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.
- 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.
- **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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NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS

SOUTH DAKOTA

Section No. 3
Sheet No. 6.1

Canceling 11th Revised Sheet No. 6.1

# **CLASS OF SERVICE:** Gas Transportation Tariffs

**Rate No. <u>87</u>** 

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# **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
Customer Charge per Meter:	\$150.00	\$370.00
Commodity Charge, all use, per therm:	<u>\$0.0955</u>	\$0.0501

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

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NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS

SOUTH DAKOTA

4th Revised

Sheet No. 6.4A

Canceling 3rd Revised Sheet No. 6.4A

**CLASS OF SERVICE:** Gas Transportation Tariffs

**Rate No. 87** 

**RATE DESIGNATION: Customer Balancing** 

# (Cont.)

(a) <u>Waiver of Penalties</u> – 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) <u>Daily</u> 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.

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# NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS Section No. 3

SOUTH DAKOTA 4th Revised Sheet No. 7

Canceling 3rd Revised Sheet No. 7

CLASS OF SERVICE: High Volume Transport Customers Rate No. <u>89</u> 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 customers whose annual consumption exceeds 10,000,000 therms, whose project costs have been fully recovered through a Contract with Deviation recovery and has a direct connect to an upstream pipeline. Customer must be served by the Company in South Dakota and must have Company installed telemetric equipment in place to monitor daily usage. Company shall have no obligation to provide gas supplies to customers.

#### 3. Rates

# Monthly Charges:

Customer Charge per Meter:

\$370.00

Commodity Charge, negotiated rate per therm not to exceed:

\$0.0501

*Fuel Retention*, Customer or Group Customer, if applicable, shall have the option to choose either an indexed based or in-kind method to apply retention, as provided in the Gas Transportation General Terms and Conditions in Section No. 5 of this tariff. Fuel retention does not apply to customers who are billed using the upstream pipeline meter readings.

Minimum Monthly Bill: The Customer Charge

# Adjustment Clauses:

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

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NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS

SOUTH DAKOTA

Original
Sheet No. 7.1
Sheet No. 7.1

#### 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.

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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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# NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS Section No. 5 SOUTH DAKOTA 2nd Revised Sheet No. 1b

	2nd Revised	Sheet No. 1b
Canceling	1st Revised	Sheet No. 1b

(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)

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# NORTHWESTERN ENERGY PUBLIC SERVICE CORPORATION d/b/a NORTHWESTERN ENERGY SIOUX FALLS Section No. 5 SOUTH DAKOTA 6th Revised Sheet No. 4

6th Revised Sheet No. 4
Canceling 5th Revised Sheet No. 4

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#### GENERAL TERMS AND CONDITIONS

#### TERMS OF PAYMENT

Bills are due and payable upon receipt and will be delinquent if not paid by the 20<sup>th</sup> 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.

#### 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.

Date Filed: June 21, 2024 Effective Date: September 1, 2024

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
nterruptible	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
_arge Commercial		355	323,126,095	\$6,275,219	\$8,338,884	\$2,063,665	32.89
Large Commercial		305	020,120,090	ψυ,Ζ13,Ζ19	ψυ,330,004	φ2,003,003	32.0
Total	_	49,388	374,203,975	\$20,151,851	\$26,195,074	\$6,043,223	29.9

Line No.         ASSETS AND OTHER DEBITS         Non-Jurisdictional         Jurisdictional           (a)         (b)         (c)           1         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)         (2,347,095,288)         (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         0         0           11         Nonutility Property (121)         688,805         0         0           12         (Less) Accum. Prov. For Depr. Amort. Depl. (122)         (67,635)         0         0           13         Investment in Subsidiary Companies (123)         0         0         0         0           14         Investment in Subsidiary Companies (123.1)         33,374,273         0			*Note 1	SD & NE Electric & Gas
Construction Work in Progress (107)	Line No	ASSETS AND OTHER DERITS		
UTILITY PLANT	LIIIO ITO.			
Utility Plant (101-106, 114)	1	` ,	(6)	(0)
Construction Work in Progress (107)   333,499,328   22,902,128			6 498 967 195	1 484 145 461
TOTAL Ulitity Plant				
Company   Comp				
NET Utility Plant Adjustment - Goodwill (116)		,		
Section   Company   Comp				
Gas Stored Underground - Noncurrent (17)   36,2426   93,779,283   63,85   50   0   0   0   0   0   0   0   0		TVET Offity Flatt	4,407,571,205	373,240,423
Gas Stored Underground - Noncurrent (117)   00		Htility Plant Adjustment - Goodwill (116)	263 806 234	03 770 203
TOTHER PROPERTY AND INVESTMENTS   686,805   0   0   1   1   1   1   1   1   1   1				, ,
11   Norutility Property (121)   (868,685   0   0   1   1   1   1   1   1   1   1			30,212,420	0
Case   Account Prov. For Dept. Amont. Dept. (122)   (67,635)   0   0   0   0   0   0   0   0   0			606 005	0
13   Investment in Associated Companies (123)   3,374,273   0   0   1   1   1   1   1   1   1   1				
Investment in Subsidiary Companies (123.1)   33,374,273   0   0   15   Other Investments (124)   13,029,811   22,1000   16   Special Funds (125-128)   0   0   0   0   0   0   0   0   0				
15   Other Investments (124)		• • •		
Fig.   Special Funds (125-128)   0   0   0   0   0   0   0   0   0		, , ,		
Total Citien Property and Investments				
TOTAL Other Property and Investments CURRENT AND ACCRUED ASSETS  Temporary Cash Investments (136)  Temporary Cash Investments (136)  Temporary Cash Investments (136)  Customer Accounts Receivable (141)  Customer Accounts Receivable (142)  Customer Accounts Receivable (142)  Cless) Accum. Prov. for Uncollectible AcctCredit (144)  Customer Accounts Receivable (143)  Cless) Accum. Prov. for Uncollectible AcctCredit (144)  Customer Accounts Receivable (143)  Cless) Accum. Receivable from Assoc. Companies (146)  Full Stock (151)  Accounts Receivable from Assoc. Companies (146)  Full Stock (151)  Customer Accounts Receivable (155)  Customer Accounts Receivable (155)  Customer Accounts Receivable (155)  Customer Accounts Receivable (155)  Customer Accounts Receivable (156)  Cust		. ,		
Current AND ACCRUED ASSETS   8,493,050   247,815				
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         0           24         Notes Receivable (141)         0         0         0           25         Customer Accounts Receivable (142)         75,010,960         15,993,552         60         15,993,552         60         15,993,552         60         15,993,552         60         15,993,552         60         15,993,552         60         15,993,553         60         15,993,552         60         15,993,552         60         15,993,552         60         15,993,553         60         34,793         61         615,046         0         34,793         61         615,046         0         60         79,555,608         60         79,555,608         60         79,555,608         60         79,555,608         30         Plant Material and Operating Supplies (154)         65,799,153         19,455,340         0         0         0         0         0         0         0         0         0         0         0         0         0		' '	47,023,254	21,000
21				
Morking Funds (135)   17,500   5,350				,
Temporary Cash Investments (136)				
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) Accoum. Prov. for Uncollectible AcctCredit (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         0           32         Other Materials and Supplies (156)         0         0         0           33         Stores Expenses Undistributed (163)         0         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         0           37         Rents Receivable (172)         89,931         3,857           38         Accured		• ,		5,350
25         Customer Accounts Receivable (142)         75,010,960         15,993,552           26         Other Accounts Receivable (143)         16,354,895         694,329           27         (Less) Account Prov. for Uncollectible AcctCredit (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         0           32         Other Materials and Supplies (156)         0         0         0           33         Stores Expenses Undistributed (163)         0         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         M		, ,		
26         Other Accounts Receivable (143)         16.354,895         694,329           27         (Less) Accum. Prov. for Uncollectible AcctCredit (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         0           32         Other Materials and Supplies (156)         0         0         0           33         Stores Expenses Undistributed (163)         0         0         0           34         Gas Stored Underground - Current (164.1)         14,108,335         4,705,876           35         Prepayments (165)         11,230,070         10,510,20           36         Interest and Dividends Receivable (171)         0         0         0           37         Rents Receivable (172)         69,931         3,857         38         Accrued Utility Revenues (173)         84,094,249         21,015,707           38         Accrued Utility Revenues (173)         87,443         1,553         0         0         0 <t< td=""><td>24</td><td>` '</td><td>0</td><td>0</td></t<>	24	` '	0	0
27         (Less) Accum. Prov. for Uncollectible AcctCredit (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         0           32         Other Materials and Supplies (166)         0         0         0           33         Stores Expenses Undistributed (163)         0         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         0           37         Rents Receivable (172)         80,993,1         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 - 146ges (176)         0         0         0	25	Customer Accounts Receivable (142)	75,010,960	15,993,552
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         0           32         Other Materials and Supplies (156)         0         0         0           33         Stores Expenses Undistributed (163)         0         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         0           36         Interest and Dividends 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         0           41         Derivative Instrument Assets (176)         9         0         0         0 <td>26</td> <td>Other Accounts Receivable (143)</td> <td>16,354,895</td> <td>694,329</td>	26	Other Accounts Receivable (143)	16,354,895	694,329
29         Fuel Stock (151)         7,555,608           30         Plant Material and Operating Supplies (154)         65,799,153         19,455,340           31         Merchandise (155)         0         0         0           32         Other Materials and Supplies (156)         0         0         0           33         Stores Expenses Undistributed (163)         0         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 (1771)         0         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 (175)         0         0         0           40         Derivative Instrument Assets - Hedges (176)         0         0         0           41         Derivative Instrument Assets - Hedges (176)         0         0         0           42         TOTAL Current and Accrued Assets         291,214,236         79,841,412           43	27	(Less) Accum. Prov. for Uncollectible AcctCredit (144)	(2,465,298)	(347,793)
Plant Material and Operating Supplies (154)   65,799,153   19,455,340     Merchandise (155)   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	28	Accounts Receivable from Assoc. Companies (146)	615,046	0
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 (175)         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         Derivative Instrument Assets - Hedges (176)         0         0           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	29	Fuel Stock (151)	2,155,210	7,555,608
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         291,214,236         79,841,412           44         Unamortized Debt Expenses (1811)         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)         <	30	Plant Material and Operating Supplies (154)	65,799,153	19,455,340
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         0         0           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)         <	31	Merchandise (155)	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         0         0           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         9         376,264           47         Clearing Accounts (184)         (2,637)         117         117           48         Temporary Facilities (185)<	32	Other Materials and Supplies (156)	0	0
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 - Hedges (176)         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         9,617,259         1,479,371           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         0           49         Miscellaneous Deferred Debits (186)         1	33	Stores Expenses Undistributed (163)	0	0
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 - Hedges (176)         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         9,617,259         1,479,371           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         0           49         Miscellaneous Deferred Debits (186)         1	34	Gas Stored Underground - Current (164.1)	14.108.335	4.705.876
Interest and Dividends Receivable (171)   0   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   0   0   0   0   0   0   0	35	Prepayments (165)	11,230,070	10,510,220
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       291,214,236       79,841,412         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       Unrec	36	• • • • • • • • • • • • • • • • • • • •		
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 Facilties (185)       0       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<			69.931	3.857
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         291,214,236         79,841,412           44         Unamortized Debt Expensess (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         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	38	` '	84.094.249	21.015.707
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       291,214,236       79,841,412         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       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 Deferred Debits       6,000,974,847       1,359,421,069		• • • • • • • • • • • • • • • • • • • •		
41       Derivative Instrument Assets - Hedges (176)       0       0         42       TOTAL Current and Accrued Assets       291,214,236       79,841,412         43       DEFERRED DEBITS       291,214,236       79,841,412         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 Facilties (185)       0       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 Deserred Debits       6,000,974,847       1,359,421,069		,		*
42       TOTAL Current and Accrued Assets       291,214,236       79,841,412         43       DEFERRED DEBITS       9,617,259       1,479,371         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		( ,		
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         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		<b>3</b> ( )		
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			201,211,200	70,011,112
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			9 617 259	1 479 371
46       Prelim. Survey and Investigation Charges (Electric) (183)       0       376,264         47       Clearing Accounts (184)       (2,637)       117         48       Temporary Facilties (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				, ,
47       Clearing Accounts (184)       (2,637)       117         48       Temporary Facilties (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				
48       Temporary Facilties (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				
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		0 ( )	,	
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			_	•
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         55				
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           55		. ,		
53 TOTAL Deferred Debits 875,347,432 206,538,939 54 TOTAL Assets and other Debits 6,000,974,847 1,359,421,069 55		, ,		
54 <b>TOTAL Assets and other Debits</b> 6,000,974,847 1,359,421,069		` ,		
55				
		IUIAL ASSETS and other Dedits	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

56

		*Note 1	SD & NE Electric & Gas
Line No.	LIABILITIES AND OTHER CREDITS	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 Captal 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	<del>-</del>
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) Unamoritzed 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)	-	<u>-</u>
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	04,004,404	24,014,014
30	Notes Payable (231)	0	0
31	Accounts Payable (232)	102,253,711	29,455,659
32	Notes Payable to Associated Companies (233)	102,233,711	29,433,039
33	Accounts Payable to Associated Companies (234)	4 904 199	- 0
34		4,804,188 10,884,760	1,069,340
34 35	Customer Deposits (235)		
	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)	<u> </u>	-
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
55		-,,	-,,,

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

56

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.

Equity in Earnings for Year (Credit) (Account 418.1)

Collapse of Subsidiaries into Parent

(Less) Dividends Received (debit)

Balance-End of Year

35

36

37

38

39

Line Non-**FERC Form 1** No. Jurisdictional Jurisdictional Account (a) (b) (c) (d) **UNAPPROPRIATED RETAINED EARNINGS (ACCOUNT 216)** Balance - Beginning of the year 769.493.168 323.693.618 445.799.551 3 0 Charges (identified by prescribed retained earnings account) 0 0 0 4 Adjustments to Retained Earnings (Account 439) 0 0 0 Collapse of Subsidiaries into Parent 0 0 0 6 TOTAL Credits to Retained Earnings (Account 439) 0 0 0 8 0 TOTAL Debits to Retained Earnings (account 439) 0 9 0 10 Balance Transferred from Income (Account 433 less Account 418.1) 195,412,907 169,283,202 26,129,705 0 11 Appropriations of Retained Earnings (Account 436) 12 0 0 TOTAL Appropriations of Retained Earnings (Account 436) 0 0 0 13 14 0 15 Dividends Declared - Preferred Stock (Account 437) 0 0 TOTAL Dividends Declared - Preferred Stock (Account 437) 0 0 16 17 0 Dividends Declared - Common Stock (Account 438) 18 (154,089,440)(154,089,440)0 19 TOTAL Dividends Declared - Common Stock (Account 438) (154,089,440)(154,089,440)0 20 0 Transfers from Account 216.1, Unappropriated Undistrib Subsidiary Earnings 0 21 Balance - End of Period (Total 1, 9, 15, 16, 22, 29, 36, 37) 810,816,634 338,887,379 471,929,256 22 23 0 24 APPROPRIATED RETAINED EARNINGS (Account 215) 0 0 0 0 25 TOTAL Appropriated Retained Earnings (Account 215) 0 26 0 APPROP. RETAINED EARRINGS - AMORT. Reserve, Federal (Account 215.1) 0 0 27 0 TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct 215.1) 0 0 0 28 29 TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46) 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 UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS 0 0 32 0 Report only on an Annual Basis, no Quarterly 33 (222,330)(222,330)Balance-Beginning of Year (Debit or Credit) 0 34

\*Note 1

(1,281,354)

(1,503,684)

0

(1,281,354)

(1,503,684)

0

0

0

0

<sup>\*</sup>Note 1 -Non-Jurisdictional includes Montana operations and other assets that are not subject to this jurisdiction.

Line		Account	Balance					Balance	N	*Note 1 ormalizing	ı	*Note 2 Post Test Yr	Adjusted	
No.	FERC	Description	12/31/2022		Additions		Reductions	12/31/2023	Α	djustments	- 1	Adjustments	 Balance	
	(a)	(b)	(c)	(d)		(e)		(f)	(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	

<sup>\*</sup>Note 1: See Exhibit JBB-1 for details on this normalizing adjustment.

<sup>\*</sup>Note 2: NorthWestern is not seeking to add post test year adjustments in this filing.

December 31, 2023 Test Year

Line No.	Account No.	Description	Plant Balance 12/31/2022		Additions & Transfers		Retirements			ding Balance 12/31/2023
	(a)	(b)		(c)		(d)		(e)		(f)
1		PRODUCTION		00.470			_		_	00.470
2	304	304.0-Gas Prod. & Storage-Land	\$	30,170	\$	-	\$	-	\$	30,170
3		TRANSMISSION								
4	007	TRANSMISSION	•	0.070.070	•	(4.707)	•		•	0.000.000
5	367	367.0-Gas Transmission Mains	\$	8,870,070	\$	(1,767)	\$	-	\$	8,868,303
6		DISTRIBUTION								
7	074	DISTRIBUTION	•	005.000	•	400.000	•		•	540.454
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	\$	(0.770)	\$	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		<b>3</b>	,	,	٠	,	•	(, -,	·	,
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	\$	(133,033)	\$	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
	392	· ·	э \$			23,110	Ф \$	(5,944)	Ф \$	
46 47	392 393	392.6 - Common Aircraft	\$	151,179	\$ \$	-	\$	-	\$	151,179
		393.0-Common Gen-Stores Equipme	\$	3,556		-		-		3,556
48	394	394.0-Common Gen-Tools/Shop/Gar		20,329	\$	10.011	\$	(4.400)	\$	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.	Project Description	Α	dditions	Retirements		Balance	Construction Start Date	In Service Date	Months to		Base stment	FERC to be adjusted
	(a)	(b)		(c) (d)			(e)	(f)	(g)	(h)		(i)	(j)
1		SD Gas Plant Balance 12/31/2022				\$	170,583,971						
2		55 Gue 1 Iuni Bulai 155 12/6 1/2022				Ψ.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
3		MAJOR ADDITIONS (PROJECTS OVER \$500,000):											
4													
5	26000380	GTS BRK GDMX BRK CORN FLAKER	\$	791,683				May-20	Dec-23	0	\$	-	Revenue Producing
6	26000320	21 GTS SD GOODWIN FT TO CG	\$	758,265				Feb-20	Feb-23	2		116,656	378
7	24155240-G	BRK 22ND AVE DOT MOVE	\$	575,244				Jan-23	Dec-23	12	\$	530,994	376.1
8	23148994	Gas Distribution Meters	\$	520,801				various	various	0	\$	-	Revenue Producing
9	24156031-G	HUR DAKOTA AVE GAS RELOCATE	\$	500,550				Feb-23	Dec-23	12	\$	462,047	376.1
10													
11													
12													
13													
14													
15													
16		MINOR ADDITIONS	\$	7,048,200									
17													
18		MAJOR RETIREMENTS (OVER \$500,000):											
19													
20		None			\$ -								
21													
22		MINOR RETIREMENTS			\$ (450,419)	)							
23													
24						_							
25		December 31, 2023 TEST YEAR TOTALS	\$ 1	10,143,111	\$ (450,419)	)							
26		00.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0					100 000 000					100 005	
27		SD Gas Plant Balance 12/31/2023				\$	180,276,663				<b>\$</b> 1,	109,697	
28													

	Acct No.	Description		Dec 2022		Jan 2023	Feb 2023		Mar 2023		or 2023	May	2023	June 2	022	July 202	12	A.,,	g 2023	80	pt 2023	0	oct 2023	N.	ov 2023		Dec 2023		3 Month Average	Normalizing Adjustments	Adjusted Balance
140.	(a)	(b)		(c)		(d)	(e)		(f)		(g)		h)	(i)	020	(i)			(k)	00	(I)		(m)	- 14	(n)		(0)		(p)	(q)	(r)
	.,	***		(-)		( )	(-)		.,		(3)	,	′			٠,			` '		( )		` '		` '		(-,			(1)	( )
1		PRODUCTION																													
2	304	304.0-SD Gas Prod. & Stora	\$	30,170	\$	30,170	\$ 30,17	0 \$	30,170	\$	30,170	\$	30,170	\$ 3	30,170	\$ 30	,170	\$	30,170	\$	30,170	\$	30,170	\$	30,170	\$	30,170	\$	30,170	- 9	30,170
3																															
4	007	TRANSMISSION		0.070.070		0.070.070	A 0.070.07		0.070.070	•	8.868.303	• •	868.303		88.303		202		3.868.303		0.000.000	\$	8.868.303		8.868.303	•	0.000.000	\$	0.000.047		8.868.847
5	367	367.0-Gas Transmission Mains	\$	8,870,070	\$	8,870,070	\$ 8,870,07	0 \$	8,870,070	\$	8,868,303	\$ 8,	,868,303	\$ 8,86	08,303	\$ 8,868	,303	\$ 8	3,868,303	\$	8,868,303	э	8,868,303	\$	8,868,303	\$	8,868,303	Ф	8,868,847	- 5	8,868,847
7		DISTRIBUTION																													
8	374.1	1 374.1-Gas Dist Land	\$	385.388	s	385.388	\$ 407.44	5 S	407.445	s	407.775	s	407.775	\$ 40	7,775	\$ 428	.674	\$	428.674	\$	428.674	\$	428.674	\$	428.674	\$	513.451	\$	420.447	- 5	420,447
9		3 374.3-Gas Dist Land Rights	\$	475,308		475.308	\$ 475.30		475.308	Š					75.308			\$		\$	475,308	\$		\$	475.308	\$	475.308	\$	475.308		
10	375.0	375.0-Gas Dist Structures & Improve	\$	447,059	\$	447,059	\$ 463,10	1 \$	463,101	\$	463,101	\$	463,101	\$ 46	33,101	\$ 475	,640	\$	475,640	\$	475,640	\$	475,640	\$	475,640	\$	475,640	\$	466,420	- 5	466,420
11	376.1	1 376.1-Gas Dist Mains - Steel Pipe	\$	43,033,454	\$	43,000,374	\$ 42,999,34	5 \$	42,999,345	\$	42,994,564	\$ 43,	002,716	\$ 43,09	6,483	\$ 42,899	,568	\$ 42	2,897,013	\$ 4	12,899,124	\$ 4	42,901,309	\$ 4	12,902,955	\$	44,077,085	\$	43,054,103	993,041	44,047,144
		3 376.3-Gas Dist Mains - Plastic Pipe	\$	38,045,512	\$	38,370,370	\$ 38,370,84	3 \$		\$	38,408,151	\$ 38,	455,488			\$ 38,716	,558				38,768,387	\$ 3		\$ 3	39,025,440	\$	41,122,269	\$	38,763,640	- 9	
		378.0-Gas Dist Measuring & Regulati	\$	7,142,255	\$	7,243,941	\$ 7,956,82			\$					72,322	\$ 8,233			3,233,605		8,365,453	\$		\$	8,495,734	\$	8,651,787	\$	8,043,201	116,656	
		379.0-Gas Dist-Reg Equipment -Borde	\$	5,459,564	\$	5,515,350	\$ 5,504,19			\$						\$ 5,369					5,369,360	\$		\$	5,382,146	\$		\$	5,487,165		
		380.0-Gas Dist Services Steel Pipe	\$	2,259,297	\$	2,258,675	\$ 2,254,70			\$			,		52,484	\$ 2,251					2,246,620	\$			2,243,451	\$	2,243,012	\$	2,251,453		
		1 380.1-Gas Dist Services Plastic Pip	\$	34,656,541		34,756,416	\$ 34,824,46		01,000,001				,011,201		02,830	\$ 35,353					35,805,134				36,365,657		36,961,996		35,409,094	- 9	
		381.0-Gas Dist Meters & Regulators 381.1-Gas Dist AMI Meters	\$	16,133,890 6,190,437		16,114,703	\$ 16,059,95 \$ 6,288,77				, ,					\$ 16,225 \$ 6.288					16,260,639 6.288.770				16,481,561 6,288,770		10,000,100	-	16,248,746	- 9	
19	301.	1 30 1.1-Gas Dist Aivii Weters	Ф	0, 190,437	\$	6,190,437	\$ 6,288,77	0 \$	0,200,770	\$	0,200,770	\$ 6,	,200,770	\$ 6,28	00,770	\$ 6,288	,770	\$ 6	0,200,770	\$	0,200,770	\$	0,200,770	\$	0,200,770	Ф	0,200,770	\$	6,273,642	- 5	0,273,042
20		GENERAL																													
21	389 (	389.0-Gas Gen Plant-Land	\$	302.148	s	302.148	\$ 302.14	8 S	302.148	s	302.148	s	302.148	\$ 30	2.148	\$ 302	.148	\$	302.148	\$	302.148	\$	302,148	\$	302.148	\$	302.148	\$	302.148	- 5	302.148
22		390.0-Gas Gen Plant-Structures	\$	1.530.187			\$ 1.530.18			\$						\$ 1.533		\$ 1		-	1.530.078	\$		\$	1.550.340	\$		\$	1.536.198		
23		391.0-Gas Gen Plant - Office Furnit	\$	2,445			\$ 2.44			\$	2.445						,445			Š		\$		\$		\$		\$	2.445		
24	391.5	5 391.5-Gas Gen- Computers 5 YR	\$	10,061	\$	10,061	\$ 10,06	1 \$	10,061	\$	10,061	\$	10,061	\$ 1	10,061		,061	\$	10,061	\$	10,061	\$	10,061	\$	10,061	\$		\$	9,287	- 5	9,287
25	392.3	3 392.30-Gas Gen Trans-Auto	\$	49,156	\$	49,156	\$ 49,15	6 \$	49,156	\$	49,156	\$	49,156	\$ 4	19,156	\$ 49	,156	\$	49,156	\$	49,156	\$	49,156	\$	49,156	\$	49,156	\$	49,156	- 9	49,156
26	392.4	4 392.40-Gas Trans-Heavy Trucks	\$	282,252	\$	306,786	\$ 306,78	6 \$	306,786	\$	306,786	\$	306,786	\$ 30	06,786	\$ 306	,786	\$	306,786	\$	306,786	\$	380,037	\$	369,250	\$	365,505	\$	319,855	- 9	319,855
		5 392.50-Gas Gen Plt Util Trans-Light	\$			1,791,708	\$ 1,791,70		1,101,100	\$						\$ 1,791	,708			\$	1,791,708	\$		\$	1,791,708	\$	1,000,000	\$	1,800,552	- 9	
		394.0-Gas General Plt - Tools Shop	\$	1,067,535		1,067,535	\$ 1,073,20			\$			,002,000		, o	\$ 1,109			1,168,775		1,168,775	\$		\$	1,208,993	\$		\$	1,119,497	- 9	
		396.0-Gas Power Operated Equip	\$			1,614,302	\$ 1,614,30			\$						\$ 1,614						\$				\$		\$	1,610,480		
	397.4	397.4-Gas General Plant-Elect	\$	854,916		854,916	\$ 854,91		854,916	\$			001,010		,,,,,,,,,,			\$ 170	001,010	\$	854,916	\$		\$	854,916	\$	001,010	\$	854,916		
31 32		Total Gas Plant	\$	170,583,974	\$	1/1,18/,505	\$ 172,040,11	0 \$	172,168,432	\$ 1	72,305,142	\$ 1/2,	,301,004	\$ 172,84	15,273	\$ 173,191	,725 \$	\$ 1/3	3,395,263	\$ 17	73,911,957	\$ 1.	74,681,831	\$ 1.	75,217,128	\$ 1	180,276,663	\$ 1	73,396,770	1,109,697	174,506,467
32		COMMON INTANGIBLE (GAS PORTION)																													
34	303		, s	976.908	s	976.908	\$ 976.90	8 S	976.908	\$	1.037.364	S 1.	037.443	s 1.03	37.617	\$ 1.037	617	S 1	.037.617	s	1.037.617	\$	1.037.617	\$	841.913	\$	636 445	\$	972.991	- 5	972.991
35		303.5-Common Intangible 5 Year	\$	336,982			\$ 344.68			Š	.,				,			\$		ŝ	354.996	\$	.,	\$	362.518	\$	,	\$	351.150		
36			_	,	-	,			,	*	,	•	,		,		,	*	,	*	,	*	,	*	,	*		-	,		,
37		COMMON GENERAL (Gas PORTION)	)																												
38	389	389.0-Common General-Land	\$	121,634		121,001	\$ 121,63		121,634	\$	121,634		121,634		21,634		,00.	\$	.2.,00.	\$	121,634	\$	121,634	\$	121,634	\$	121,634	\$	121,634		
39	390	390.0-Common Structures & Improv	\$	3,797,014		0,101,011	\$ 3,797,17		0,707,000	\$		\$ 3,			,00,	\$ 3,803		\$ 3	,,000,000		3,808,240	\$		\$	3,811,362	\$	1,000,010	\$	3,822,094		
40	391	391.0-Common Office Furniture	\$	53,340		53,340	\$ 53,34		00,010	\$	53,340	Ψ	00,010		3,340			\$		\$	53,340	\$	53,340	\$	53,340	\$	54,001	\$	53,390		
41		391.1-Common Computer & Equip 10yr	\$	323,379		020,010	\$ 323,37		,	\$	323,379							\$		\$	323,379	\$	020,010	\$		\$	102,010	\$	312,569		
42		391.5-Common Computer & Equip 5yr	\$	530,665		581,199	\$ 581,25		001,200	\$	594,156				,,,,,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$		\$	000,001	\$	000,000	\$		\$		\$	601,369		
43	392		\$	47,000 76,590		47,000 76,590	\$ 47,00 \$ 76.59		11,000	\$	47,000 76,590	Ψ	,		17,000 76.590		,000	\$	11,000	\$ \$	47,000	\$ \$	47,000	\$	,	\$	54,705 77.450	\$	47,593		
44 45		392.1 Common General Heavy Trucks 392.2-Common General Light Trucks	9	103.952			\$ 106.07		10,000	\$	76,590 106.074	-	,				,590 ; .074 ;	Ď.		\$	76,590 106,074	\$	78,170 108.348	\$	108.348	\$		\$	76,899 \$ 107,418 \$	- 5	
45 46			Φ.	151,179		151,179	\$ 100,07			S	151.179						,074 ; .179 ;			\$	151,179	\$		\$		\$		\$	151.179		
40	393	393.0-Common Gen-Stores Equipme	\$	3.556		3.556	\$ 3.55		,	\$	3.556	-	3.556		,		.556	s s	,	S S	,	\$	3.556	\$	3.556	\$	,	\$	3,556		
48	394	394.0-Common Gen-Tools/Shop/Gar	\$	20.329		20.329	\$ 20.32			\$	20.329	-	20.329				.329	\$		\$	20.329	S	20.329	Š		S		\$	20.329		
49	396		\$	229,906		238,803	\$ 238,80			\$	238,803		,		,		,	\$		\$	238,803	\$	,	\$	237,323	\$	,	\$	238,671		
50	397	397.1-Comm Microwave/ Fiber Opt C	\$	413,899	\$	413,899	\$ 413,89	9 \$	413,899	\$	413,899	\$	413,899	\$ 41	13,899	\$ 413	,899	\$	413,899	\$	413,899	\$	413,899	\$	413,899	\$	413,899	\$	413,899	- 9	
51	397	397.3-Common Office Commun Equip	\$	40,074		10,011	\$ 40,07			\$	40,074	\$	.0,0.		.0,0.		,074	\$	.0,0.	\$	.0,0.	\$		\$	40,074	\$	00,000	\$	39,753		
52	398	398.0-Common Miscellaneous Equip	\$	2,582		2,582	\$ 2,58		2,582	\$	2,582	\$	2,582		2,582		,582	\$	L,OOL	\$	2,582	\$	2,582	\$	2,700	\$	2,100	\$	2,613		
53		Total Common General allocated to Gas	\$	7,228,988	\$	7,291,023	\$ 7,298,45	3 \$	7,306,068	\$	7,382,336	\$ 7,	385,585	\$ 7,38	35,887	\$ 7,390	,428 \$	\$ 7	7,390,451	\$	7,458,628	\$	7,462,559	\$	7,294,486	\$	7,107,496	\$	7,337,107	- 9	7,337,107
54			_																												
55		Total Gas and Common Allocated to Gas	\$	177,812,962	\$	178,478,528	\$ 179,338,56	3 \$	179,474,500	\$ 1	79,687,478	179,	,686,589	\$ 180,23	31,160	\$ 180,582	,153 🖇	\$ 180	),785,714	\$ 18	31,370,585	\$ 18	82,144,390	\$ 18	32,511,614	\$ 1	187,384,159	\$ 1	80,733,876	1,109,697	181,843,573

Line No.	Project No.	Project Description		Amount Addition	Retireme	nt	Balance	Construction Start Date	In Service Date
	(a)	(b)		(c)	(d)		(e)	(f)	(g)
1 2		SD Gas Plant Balance December 31, 2018				\$	132,835,634		
3 4		Major Additions (Projects over \$500,000):							
5	DD 440007 00 04	0 8:44 4 6 448	•	0.400.000					
6	PR.110267-02-04	Gas Dist Modules for AMR	\$	8,199,906				Jun-18	Apr-21
7 9	24096334-G	Tea and Sioux Falls Area Expansion	\$	1,724,092				Jan-19	Dec-19
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23		NAI	Φ.	4 000 004					
24		Minor Additions	\$	4,669,291					
25 26		Major Retirements (over \$500,000):			\$				
27		iviajor Retirements (over \$500,000).		•	Φ	-			
28		Minor Retirements			\$ (328	,160)			
29		Willion Retirements	-		ψ (520	, 100)			
30		2019 Activity	\$	14,593,290	\$ (328	,160)			
31		,		,000,200	, (320	, ,			
32		SD Gas Plant Balance December 31, 2019				\$	147,100,764		

Line No.	Project No.	Project Description	Amount Addition	R	etirement	Balance	Construction Start Date	In Service Date
	(a)	(b)	(c)		(d)	(e)	(f)	(g)
1 2		SD Gas Plant Balance December 31, 2019				147,100,764		
3 4		Major Additions (Projects over \$500,000):						
5 6 7	24106561-G	Tea and Sioux Falls Area Expansion	\$ 795,486				Jan-20	Dec-20
8 9								
10 11 12								
13 14 15		Minor Additions	\$ 4,310,815					
16 17 18		Major Retirements (over \$500,000):						
19 20								
21 22 23		Minor Retirements		\$	(1,114,994)		_	
24 25		2020 Activity	\$ 5,106,301	\$	(1,114,994)	454 000 000	- - -	
26		SD Gas Plant Balance December 31, 2020				151,092,071	=	

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy South Dakota Gas Rate Review Major Plant Additions and Retirements December 31, 2021

Line No.	Project No.	Project Description		Amount Addition	R	etirement	Balance	Construction Start Date	In Service Date
	(a)	(b)		(c)		(d)	(e)	(f)	(g)
1 2		SD Gas Plant Balance December 31, 2020				:	\$ 151,092,07	1	
3 4		Major Additions (Projects over \$500,000):							
5 6 7	24114824-G Pr.206134 26000321	MEN GR 20BASEGDDT US HWY 18 MENNO TO OLI SD SCADA project in numerous locations 21 GTS SD ATLAMONT FT TO CG PR.206393	\$ \$ \$	1,620,328.67 1,287,284.27 682,576.72				Jan-21 2020 Feb-20	Sep-21 Dec-21 Dec-21
8 9 10	24115442-G	MAD SV 45545 242ND ST RUSTIC ACRES HUTTE	\$	547,191.51				Nov-18	Dec-21
11 12 13									
14 15 16									
17 18 19									
20 21 22		Minor Additions	\$	4,215,018					
23 24 25 26		Major Retirements (over \$500,000):							
27 28 29		Minor Retirements			\$	(478,124)		_	
30 31		2021 Activity	\$	8,352,400	\$	(478,124)		<del>-</del> -	
32		SD Gas Plant Balance December 31, 2021				,	158,966,34	<u>7</u>	

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy South Dakota Gas Rate Review Major Plant Additions and Retirements December 31, 2022

Line No.	Project No.	Project Description		Amount Addition	Retire	ement	Balance	Construction Start Date	In Service Date
	(a)	(b)		(c)	(0	d)	(e)	(f)	(g)
1 2		SD Gas Plant Balance December 31, 2021				\$	158,966,347		
3		Major Additions (Projects over \$500,000):							
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		

28

Line No.	Project No.	Project Description	Į.	Additions	Retirements		Balance	Construction Start Date	In Service Date	Months to Normalize	ate Base justment	FERC to be adjusted
	(a)	(b)		(c)	(d)		(e)	(f)	(g)	(h)	(i)	(j)
1 2		SD Gas Plant Balance 12/31/2022				\$	170,583,971					
3		MAJOR ADDITIONS (PROJECTS OVER \$500,000):										
5	26000380	GTS BRK GDMX BRK CORN FLAKER	\$	791,683				May-20	Dec-23	0	\$ -	Revenue Producing
6	26000320	21 GTS SD GOODWIN FT TO CG	\$	758,265				Feb-20	Feb-23	2	\$ 116,656	378
7	24155240-G	BRK 22ND AVE DOT MOVE	\$	575,244				Jan-23	Dec-23	12	\$ 530,994	376.1
8	23148994	Gas Distribution Meters	\$	520,801				various	various	0	\$ -	Revenue Producing
9	24156031-G	HUR DAKOTA AVE GAS RELOCATE	\$	500,550				Feb-23	Dec-23	12	\$ 462,047	376.1
10												
11												
12												
13												
14												
15												
16		MINOR ADDITIONS	\$	7,048,200								
17												
18		MAJOR RETIREMENTS (OVER \$500,000):										
19												
20		None			\$ -							
21												
22		MINOR RETIREMENTS			\$ (450,419	9)						
23												
24												
25		December 31, 2023 TEST YEAR TOTALS	\$	10,143,111	\$ (450,419	9)						
26					•	_						
27		SD Gas Plant Balance 12/31/2023				\$	180,276,663				\$ 1,109,697	

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Working Papers on Capitalizing Interest and Other Overheads During Construction December 31, 2023 Test Year

#### 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 <u>No.</u>

Changes in Intangible Plant

No significant changes in 2023.

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

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

Schedule D-7 Page 1 of 1

- 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 <u>No.</u>

 Working Papers for Plant Acquired for which Regulatory Approval Has Not Been Obtained None

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Monthly Book Balances of SD Gas Accumulated Depreciation Accounts During Test Year and Thirteen Month Average December 31, 2023 Test Year

Line																		13 month		Accumulated
No.	FERC			Dec 2022	Jan 2023		Feb 2023	Mar 2023	Apr 2023	May 2023	June 2023	July 2023	Aug 2023	Sept 2023	Oct 2023	Nov 2023	Dec 2023	Average	Adjustments	Depreciation
	(a)	(b)		(c)	(d)		(e)	(f)	(g)	(h)	(i)	(i)	(k)	(I)	(m)	(n)	(o)	(p)	(q)	(r)
- 1		PRODUCTION																		
2	304	NPS 304.0-SD Gas Prod. & Stora	\$	- S		- S	- S	- \$	- \$	- :	s - \$	- 5	s - s	- S	- \$	- 5	- :	s -	s - :	
3	504	NI O 304.0-OD Gas i log. di Giora	Ψ	- •	•	- •	- •	- ψ	- 4		- Ψ	- '	- Ψ	- Ψ	- Ψ	- •	- '	-		
4		TRANSMISSION																		
5	367	NPS 367.0 - SD Gas Trans Mains	\$	609.207 \$	625.61	7 S	642.027 \$	658.436 \$	674.850 \$	691,260	707.669 \$	724.076	\$ 740,482 \$	756.888 \$	773.295 \$	789.701	806.108	\$ 707.663	\$ (28,398) \$	679,265
6												, ,			.,	, -			, ,,,,,	
7		DISTRIBUTION																		
8	374	NPS 374.1-SD Gas Dist Land	\$	- \$	\$	- \$	- \$	- \$	- \$	- 3	- \$	- 9	\$ - \$	- \$	- \$	- \$	- :	\$ -	\$ -	
9	374	NPS 374.3-SD Gas Dist Land Rights &	\$	- \$		- \$	- \$									- \$			\$ - 5	
10	375	NPS 375.0-SD Gas Dist Structures &	\$	211,800 \$			213,670 \$	214,605 \$	215,574 \$						221,412 \$	222,407				
11	376	NPS 376.1- SD Gas Dist Mains Steel	\$	30,277,297 \$	30,311,479		30,348,097 \$	σσ,σσσ,σσσ φ						,, +				\$ 30,495,624	\$ (40,368)	
12	376	NPS 376.3-SD Gas Dist Mains Plastic	\$	13,659,866 \$	13,732,25		13,792,176 \$		13,932,986 \$							14,419,019		\$ 14,068,758	\$ 52,154	
13	378	NPS 378.0- SD Gas Dist Reg Station	\$	3,816,153 \$	0,001,201		3,833,771 \$									3,929,628				
14	379	NPS 379.0-SD Gas Distribution TBS	\$	2,111,049 \$	2,124,65		2,126,393 \$	Σ, 100,001 ψ	Σ, ισι, ισσ φ							2,092,136			\$ (5,955)	
15	380	NPS 380.0-SD Gas Services Steel	\$	392,669 \$	393,83		390,549 \$	00 <u>2</u> , ψ	391,360 \$							361,818			\$ 80,046	
16	380	NPS 380.1-SD Gas Services Plastic	\$	10,530,091 \$	, ,0,001,002		10,650,448 \$	10,110,000 ψ								11,240,030			\$ 647,936	
17	381	NPS 381.0-SD Gas Dist Meter & Regs	\$	8,214,950 \$	0,102,01		8,217,203 \$													
18	381	NPS 381.1-SD Gas Dist AMI Meters	\$	1,154,847 \$	1,180,640	0 \$	1,208,595 \$	1,234,389 \$	1,260,592 \$	1,286,795	1,312,998 \$	1,339,201	\$ 1,365,405 \$	1,391,608 \$	1,417,811 \$	1,444,014	1,470,217	\$ 1,312,855	\$ 127,005	1,439,859
19																				
20		GENERAL																		
21	389	NPS 389.0-SD Gas General Plant Land	\$	- \$		- \$	- \$									634.400 5			\$ - 5	
22	390	NPS 390.0-SD Gas Gen Sturctures	\$	593,309 \$	, 000,00		602,796 \$	,			ρ 0.0,.00 φ	,	,, ,	0 <u>2</u> 0,001	,	001,100	, 000,110			
23	391	NPS 391.0-SD Gas Gen Office Furn &	\$	(6,295) \$			(6,275) \$									(6,183)				
24	391	NPS 391.5-SD Gas Computer	\$	(101,654) \$			(101,535) \$									(100,996)				
25	392	NPS 392.3-SD Gas Vehicles Passenger	\$	52,364 \$			53,886 \$		55,407 \$							60,732				
26	392		\$	187,250 \$	188,920		190,590 \$	192,260 \$	194,075 \$		197,705 \$		201,335 \$		204,966 \$	195,994			\$ (14,182) \$	
27	392	NPS 392.5-SD Gas Vehicle Light Truc NPS 394.0-SD Gas Tools/Shop Equipme	\$	1,269,536 \$ 532,664 \$	1,285,81° 538,598		1,302,086 \$ 544.531 \$	1,318,361 \$ 550.465 \$	1,334,635 \$ 556,441 \$		1,367,185 \$ 568,392 \$		\$ 1,399,734 \$ 580,536 \$		.,,	1,448,558 \$ 599.601 \$	,,		\$ (179,089) \$ \$ 4.648 \$	
28 29	394 396		\$	532,664 \$ 458,483 \$			470.479 \$													
30	397	NPS 397.4-SD Gas Fower Op Equipment	\$	321.374 \$	328,49		335,622 \$	342.747 \$	349.871 \$	356.995	364,120 \$	371,244	378,368 \$		392,617 \$	399.741	406,865		\$ (3,249)	
31	397	Total Gas Plant Accumulated Deprecation	<u>\$</u>	74,284,960 \$	74,546,79		74,815,109 \$	75,126,882 \$								77,373,849		\$ 75,945,613	\$ 574.479	
32		Total Gas Flant Accumulated Deprecation	Ψ	74,204,300 \$	14,040,730	,	74,010,100 ψ	75,120,002 ψ	70,420,702 W	10,000,204	γ 75,050,055 ψ	70,210,001	φ 70,515,550 ψ	70,010,004 ψ	77,030,030 ψ	77,070,040	11,510,010	ψ 10,5 <del>1</del> 0,010	ψ 5/1+,1/3 t	10,020,032
33		COMMON INTANGIBLE (GAS PORTION)																		
34	303	NPS 303.1-SD 10 YR Common Intangibl	\$	368.016 \$	376.15	7 S	384.298 \$	392,439 \$	400.580 \$	408.721	\$ 416.862 \$	425,508	\$ 434,155 \$	442.802 \$	451,449 \$	433,441	236.619	\$ 397,773	s - :	397,773
35	303		\$	142,662 \$			153.895 \$		165.371 \$											
36	000	THE OCCUPANT OF THE CONTROL THE HIGHEST	•	112,002	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•	100,000 \$	100,011 ψ	100,071	,20.	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	100,000	, ,,,,,,,	101,010 4	200,700 ψ	200,000	102,110	,	•	
37		COMMON GENERAL (Gas PORTION)																		
38	389	NPS 389.0-SD Common General-Land	\$	- \$	5	- S	- S	- \$	- \$	- :	s - \$	- 9	s - \$	- \$	- \$	- 5	- :	s -	S -	
39	390	NPS 390.0-SD Common Gen Structures	\$	1,042,460 \$		в \$	1,059,902 \$	1,068,385 \$	1,077,083 \$	1,084,839	1,093,669 \$	1,100,784	1,109,572 \$	1,116,540 \$	1,125,276 \$	1,132,015	1,140,313	\$ 1,092,471	\$ 55,785	1,148,256
40	391	NPS 391.0-SD Comm Gen Office Furn &	\$	23,639 \$	23,86	1 \$	24,084 \$	24,306 \$	24,528 \$	24,750	24,973 \$	25,195	25,417 \$	25,639 \$	25,862 \$	26,084	26,007	\$ 24,950	\$ (561) \$	24,389
41	391	NPS 391.1-SD Comm 10yr General Co	\$	177,161 \$	179,856	6 \$	182,551 \$	185,246 \$	187,940 \$	190,635	193,330 \$	196,025	198,720 \$	201,414 \$	204,109 \$	206,804	58,934	\$ 181,748	\$ (7,434)	174,314
42	391	NPS 391.5-SD Common Computer	\$	(140,088) \$	(136,93	1) \$	(133,773) \$	(130,616) \$	(127,157) \$	(125,067)	(121,609) \$	(118,064)	(114,519) \$	(110,974) \$	(107,159) \$	(103,235)	(231,837)	\$ (130,848)	\$ 119,422	(11,426)
43	392	NPS 392.0-SD Common Passenger	\$	49,805 \$	50,360	0 \$	50,915 \$	51,470 \$	52,025 \$	52,580	53,135 \$	53,690	54,244 \$	54,799 \$	55,354 \$	55,909	56,464	\$ 53,134	\$ (205) \$	52,930
44	392	NPS 392.1-SD Common Gen-Hourly	\$	46,904 \$	47,222	2 \$	47,539 \$	47,856 \$	48,173 \$	48,490	48,808 \$	49,125	\$ 49,442 \$	49,759 \$	50,077 \$	50,394	49,991	\$ 48,752	\$ (592) \$	48,160
45	392	NPS 392.2-SD Common Vehicle-Light	\$	106,613 \$	107,615	5 \$	108,616 \$	109,618 \$		111,661	112,683 \$	113,705	\$ 114,727 \$	115,749 \$	116,770 \$	117,792	112,870		\$ (6,072)	
46	392	NPS 392.6-Aircraft	\$	14,492 \$	15,34	1 \$	16,189 \$	17,038 \$	17,886 \$	18,735	19,583 \$	20,432	\$ 21,280 \$	22,129 \$	22,977 \$	23,826	24,674	\$ 19,583	\$ 5,813	
47	393		\$	711 \$		6 \$	741 \$							υ.υ ψ		874 \$				
48	394	NPS 394.0-SD Common Tools/Shop Equi	\$	6,996 \$	7,109		7,222 \$	7,335 \$	7,448 \$	7,561	7,674 \$		ν ,,,,,,,,	8,013 \$		8,239	0,002	Ψ .,σ		
49	396	NPS 396.0-SD Common Power Equipment	\$	98,863 \$			100,824 \$									108,476			\$ (4,986)	
50	397	NPS 397.1-SD Common Comm Equipment	\$	313,078 \$	0.0,00		318,631 \$	υ <b>Σ</b> 1,101 ψ	324,184 \$		329,737 \$	002,011		σου,σοι φ	340,843 \$	343,620 \$		Q 020,707	\$ (12,707)	
51	397	NPS 397.3-SD Common 10yr Electronic	\$	35,216 \$	, 00,00		35,884 \$									38,889				
52	398	NPS 398.0-SD Common 20yr Misc. Equi	\$	(877) \$	(866		(855) \$	(844) \$		(020)					(769) \$	(758) \$				
53		Total Common General allocated to Gas	\$	2,285,651 \$	2,321,263	3 \$	2,356,661 \$	2,391,928 \$	2,428,012 \$	2,461,787	2,498,004 \$	2,533,147	\$ 2,569,964 \$	2,604,961 \$	2,642,004 \$	2,649,022	2,155,612	\$ 2,453,694	\$ 147,525	2,601,218
54																				
55		Total Gas and Common Allocated to Gas	\$	76,570,611	\$ 76,868,058	В \$	77,171,770 \$	77,518,810 \$	77,856,764	78,060,991	\$ 78,394,063 \$	78,749,138	\$ 79,085,960 \$	79,421,765	79,737,697 \$	80,022,871	\$ 79,732,490	\$ 78,399,307	\$ 722,004	79,121,311

Line No.	FERC	Name	ı	ccumulated Depr/Amort 12/31/2022		Depr/Amort Provision 12/31/2023		Retirements	Removal	Salvage		Miscellaneous Adjustments & Transfers	Accumulated Depr/Amort 12/31/2023
NO.	(a)	(b)		(c)		(d)		(e)	(f)	(g)		(h)	(i)
1		PRODUCTION											
2	304.0	NPS 304.0-SD Gas Prod. & Stora	\$	-	\$	-	\$	- \$	- 9	- 3	\$	- \$	
3			•					•				•	
		TRANSMISSION											
4 5	367.0	NPS 367.0 - SD Gas Trans Mains	\$	609,207	\$	196,896	\$	- \$	4 \$	- 3	\$	- \$	806,10
6			,	, .	•	,		,			•	·	
7		DISTRIBUTION											
8	374.1	NPS 374.1-SD Gas Dist Land	\$	-	\$	-	\$	- \$	- \$	-	\$	- \$	
9	374.3	NPS 374.3-SD Gas Dist Land Rights &	\$	_	\$	_	\$	- \$	- 9	-	\$	- \$	
10	375.0	NPS 375.0-SD Gas Dist Structures &	\$	211,800	\$	11,602	\$	- \$	- 9	-	\$	- \$	223,40
11		NPS 376.1- SD Gas Dist Mains Steel	\$	30,277,297		,	\$	(3,772) \$					30,705,62
2		NPS 376.3-SD Gas Dist Mains Plastic	\$	13,659,865			\$	(60,431) \$				( , , -	14,477,36
13		NPS 378.0- SD Gas Dist Reg Station	\$	3,816,154			\$	(17,680) \$					3,942,63
4	379.0	NPS 379.0-SD Gas Distribution TBS	\$		\$		\$	(160,684) \$			\$	, , ,	2,102,14
15		NPS 380.0-SD Gas Services Steel	\$		\$		\$	(16,285) \$				- \$	358,69
6		NPS 380.1-SD Gas Services Plastic	\$	10,530,091		871,202		(36,352) \$			- :	·	11,299,44
7		NPS 381.0-SD Gas Dist Meter & Regs	\$	8,214,950		318,855		(47,191) \$			- :	·	8,476,57
18		NPS 381.1-SD Gas Dist Meters	\$	1,154,847		313,209		(47,191) \$			\$		1,470,21
	301.1	NF 3 30 1. 1-3D Gas Dist Aivii ivieters	φ	1,134,047	φ	313,209	φ	- φ	- 4	-	φ	2,101 φ	1,470,21
19 20		GENERAL											
20 21	389.0	NPS 389.0-SD Gas General Plant Land	\$		<b>ው</b>		Φ	¢	- 9	s -	\$	- \$	
			\$ \$		\$	-	\$	- \$	,		ъ \$		000.44
22	390.0	NPS 390.0-SD Gas Gen Sturctures		593,309			\$	(10,602) \$					639,14
23	391.0	NPS 391.0-SD Gas Gen Office Furn &	\$	(6,295)			\$	- \$			Ψ	·	(6,17
24		NPS 391.5-SD Gas Computer	\$	(101,654)			\$	(10,061) \$			Ψ		(110,99
25		NPS 392.3-SD Gas Vehicles Passenger	\$	- ,	\$	-, -	\$	- \$			\$	- \$	61,49
6	392.4	•	\$		\$		\$	(14,532) \$	- 9		\$	- \$	194,06
7		NPS 392.5-SD Gas Vehicle Light Truc	\$		\$	,	\$	(37,962) \$			\$	- \$	1,426,87
28	394.0	NPS 394.0-SD Gas Tools/Shop Equipme	\$		\$		\$	(34,865) \$			Ψ	·	571,23
29	396.0	NPS 396.0-SD Gas Power Op Equipment	\$	458,483		73,687		- \$			Ψ	- \$	532,17
80	397.4	NPS 397.4-SD Gas 10yr Electronic Eq	\$	321,374		85,492		- \$			\$	- \$	406,86
1		Total Gas Plant Accumulated Deprecation	\$	74,284,960	\$	3,963,397	\$	(450,419) \$	(221,055) \$	-		\$	77,576,88
32													
3		COMMON INTANGIBLE (GAS PORTION)											
4	303.1	NPS 303.1-SD 10 YR Common Intangibl	\$	368,016		100,726		(205,468) \$			\$		236,619
5	303.5	NPS 303.5-SD 5 YR Common Intangible	\$	142,662	\$	69,907	\$	(30,423) \$	- \$	-	\$	- \$	182,14
6													
37		COMMON GENERAL (Gas PORTION)											
88	389.0	NPS 389.0-SD Common General-Land	\$	-	\$	-	\$	- \$	- \$	-	\$	- \$	
9	390.0	NPS 390.0-SD Common Gen Structures	\$		\$	106,038	\$	(7,639) \$	(546) \$	-	\$	- \$	1,140,31
0	391.0	NPS 391.0-SD Comm Gen Office Furn &	\$	23,639	\$	2,667	\$	(299) \$	- \$	- 5	\$	- \$	26,00
1	391.1	NPS 391.1-SD Comm 10yr General Co	\$	177,161	\$	32,338	\$	(150,565) \$	- 9	-	\$	- \$	58,93
2	391.5	NPS 391.5-SD Common Computer	\$	(140,088)	\$	42,251	\$	(133,893) \$	(107) \$	-	\$	- \$	(231,83
13	392.0	NPS 392.0-SD Common Passenger	\$	49,805	\$	6,660	\$	- \$	` - \$	-	\$	- \$	56,46
4	392.1	NPS 392.1-SD Common Gen-Hourly	\$	46,904	\$	3,807	\$	(720) \$	- 9	-	\$	- \$	49,99
5	392.2	NPS 392.2-SD Common Vehicle-Light	\$		\$		\$	(5,944) \$		-	\$	- \$	112,87
		NPS 392.6-Aircraft	\$	14,492		10,182		- \$	- 9	6 -	\$	- \$	24,67
		NPS 393.0-SD Common Stores Equipmen	\$		\$		\$	- \$				- \$	88
l6 l7	393.0				\$		\$	- \$			\$	- \$	8,35
6 7				n yyn							Ψ	- ψ	0,00
6 7 8	394.0	NPS 394.0-SD Common Tools/Shop Equi	\$ \$	,		,	\$	(1 <u>4</u> 80) ¢	_ 9		Φ.	_ ¢	100 /0
6 7 8 9	394.0 396.0	NPS 394.0-SD Common Tools/Shop Equi NPS 396.0-SD Common Power Equipment	\$	98,863	\$	12,113	\$	(1,480) \$	4		\$	- \$ - \$	
6 7 8 9	394.0 396.0 397.1	NPS 394.0-SD Common Tools/Shop Equi NPS 396.0-SD Common Power Equipment NPS 397.1-SD Common Comm Equipment	\$	98,863 313,078	\$	12,113 33,319	\$	- \$	- \$	-	\$	- \$	346,39
6 7 8 9 0	394.0 396.0 397.1 397.3	NPS 394.0-SD Common Tools/Shop Equi NPS 396.0-SD Common Power Equipment NPS 397.1-SD Common Comm Equipment NPS 397.3-SD Common 10yr Electronic	\$ \$ \$	98,863 313,078 35,216	\$ \$ \$	12,113 33,319 4,007	\$ \$	- \$ (4,179) \$	- \$ - \$	5 - 5 -	\$	- \$ - \$	346,39 35,04
16 17 18 19 50 51	394.0 396.0 397.1	NPS 394.0-SD Common Tools/Shop Equi NPS 396.0-SD Common Power Equipment NPS 397.1-SD Common Comm Equipment NPS 397.3-SD Common 10yr Electronic NPS 398.0-SD Common 20yr Misc. Equi	\$ \$ \$ \$	98,863 313,078 35,216 (876)	\$ \$ \$ \$	12,113 33,319 4,007 129	\$ \$ \$	- \$ (4,179) \$ - \$	- 9 - 9 - 9	- - -	\$ \$ \$	- \$ - \$ - \$	346,39 35,04 (74
6 7 8 9 0	394.0 396.0 397.1 397.3	NPS 394.0-SD Common Tools/Shop Equi NPS 396.0-SD Common Power Equipment NPS 397.1-SD Common Comm Equipment NPS 397.3-SD Common 10yr Electronic	\$ \$ \$	98,863 313,078 35,216 (876)	\$ \$ \$	12,113 33,319 4,007 129	\$ \$	- \$ (4,179) \$	- 9 - 9 - 9	- - -	\$ \$ \$	- \$ - \$	109,499 346,399 35,044 (74) <b>2,155,61</b> 2

#### 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.

		Ra	ite Base as of
The results are:		Sept	ember 30, 2022
Electric -	85%	\$	752,266,911
SD Gas -	10%	\$	85,154,805
NE Gas -	5%	\$	44,735,980
	100%	\$	882,157,696
_			

December 31, 2023 Test Year

					,	Adjusted SD			
			South Dakota		- 1	Natural Gas			
		Natu	ral Gas Test Year			Test Year	Expense	Expense	Expense
Line	Description		(Per Books)	Adjustments		Expense	Per Day	Lead Days	 ollar Days
	(a)		(b)	(c)		(d)	(e)	(f)	(g)
1	Operation & Maintenance								
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					-			<u> </u>
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)

Adjusted SD

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 celll H41)

Line 12: Tab "Payroll Lead Lag Summary",

("Weighted Dollar Days" column, sum lines 38-39, 42-43 / "Amount" colur 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	12/31/2022 /b)	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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(1)	U)	(k)	(1)	(m)	(n)	(o)
1 2	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
3 4	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
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	Prepaids (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 10	TOTAL Gas Prepaids (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
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

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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)	(I)	(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															Per Books 13 month		Adjusted 13 month
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	average	Adjustments	average
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	<b>(j)</b>	(k)	(I)	(m)	(n)	(o)	(p)	(q)
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	(430,600)	(444,407)	(457,498)	(449,297)	(454,530)	(422,592)	(412,898)	(456,124)	(488,281)	(457,961)	(406,535)	(390,033)	(393,679)	(435,726)	237,359	(198,367)

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 2	SD & NE Jurisdictional Long-Term Debt	520,000,000	46.87%		520,000,000	46.87%	4.42%		2.07%
3 4	SD & NE Jurisdictional Proprietary Capital	589,521,601	53.13%		589,521,601	53.13%	10.70%		5.68%
5 6	SD & NE Jurisdictional Total Capitalization	1,109,521,601	100.0%		1,109,521,601	100.0%			7.75%
7 8 9 10	Long-Term Debt Detail First Mortgage Bonds 5.01% Series			\$ 64,000,000			5.01%	\$ 3,206,400	
11 12	First Mortgage Bonds								
13 14 15	4.15% Series  First Mortgage Bonds			\$ 30,000,000			4.15%	\$ 1,245,000	
16 17	4.30% Series			\$ 20,000,000			4.30%	\$ 860,000	
18 19 20	First Mortgage Bonds 4.85% Series			\$ 50,000,000			4.85%	\$ 2,425,000	
21 22 23	First Mortgage Bonds 4.22% Series			\$ 30,000,000			4.22%	\$ 1,266,000	
24 25 26	First Mortgage Bonds 4.26% Series			\$ 70,000,000			4.26%	\$ 2,982,000	
27 28 29	First Mortgage Bonds 2.80% Series			\$ 60,000,000			2.80%	\$ 1,680,000	
30 31 32	First Mortgage Bonds 2.66% Series			\$ 45,000,000			2.66%	\$ 1,197,000	
33 34 35	First Mortgage Bonds 3.21% Series			\$ 50,000,000			3.21%	\$ 1,605,000	
36 37 38	First Mortgage Bonds 5.57% Series (New 2023)			\$ 31,000,000			5.57%	\$ 1,726,700	
39 40 41	First Mortgage Bonds 5.42% Series (New 2023)			\$ 30,000,000			5.42%	\$ 1,626,000	
42 43 44	First Mortgage Bonds 5.55% Series			\$ 33,000,000			5.55%	\$ 1,831,500	
45 46 47	First Mortgage Bonds 5.75% Series			\$ 7,000,000			5.75%	\$ 402,500	
48 49 50	Other Long-Term Debt Capital leases and other debt							\$ -	
50 51 52	Amort. of Debt Disc. and Expense							\$ 948,085	
53	TOTAL Long-Term Debt		- -	\$ 520,000,000			4.42%	\$ 23,001,185	

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

Lin	ie o. Stati	e Tvn	Issue e Title	Issue Date	Maturity Date	Interest Rate	Principal Amount	Gross Proceeds	Net Amount	Per\$100	Currently utstanding	Yield to Maturity	Annual Interest Cost	of De and	nortization ebt Disc/Prem Reacquired bt Expense	TOTAL Cost	Weighted Average Cost	Affiliate Ownership
	(a)	(b)		(d)	(e)	(f)	(g)	(h)	(i)	(j)	 (k)	(1)	(m)		(n)	(0)	(p)	(q)
	()	()	(-)	(-)	(-)	(-7	(5)	()	(7	u,	()	(-)	(,		(/	(-)	(1-7	(4)
1	SD	FME	3 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	FME	3 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	FME	3 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	FME	3 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	FME	3 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	FME	3 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	FME	3 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	FME	3 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	FME	3 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	FME	3 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	FME	3 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	FME	3 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	FME	3 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%	

														Subscription	
Line		Date of	Call	Conversion	Dividend	Stated	Price to Public	Underwriters'	Issuance	<b>Net Proceeds</b>	Net	Cost of	Amount	Rights or Public	Affiliate
No.	Title	Issuance	Price	Terms	Rate	Value	Per Share	Discount	Expense	to Company	Per \$100	Money	Outstanding	Offering	Owner
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)	(o)

1 None

NorthWestern Corporation issued common stock under its employee stock purchase plan, dividend reinvestment and direct stock purchase plan, follow-on offerings (November 2021), and equity distribution programs (2017-2018 and 2021). Equity distribution programs allowed the Company to sell shares to the public in small amounts and on an as-needed basis.

For the five year period preceding the most recently available balance sheet (December 31, 2023)

Line No.	Year	Number of Shares	Gross Proceeds		derwriters'		oceeds after	Issuance Expense	Net Proceeds		Offering	Pro	Net ceeds/Sha re	Pi	ok Value rior to suance	р	sing Price prior to ssuance	Е	ailable PS at uance	R	ridend ate at uance	Offering Type
	1001	(a)	(b)	-	(c)		(d)	(e)	(f)		(g)		(h)		(i)		(j)		(k)		(I)	(m)
1		1,157	\$ 57.310				57.310		\$ 57.310		49.53		49 53		36 44		59 70	s			2 20	Public
2	January February	1,157	\$ 57,310 \$ 52,848	\$	-	\$ \$	57,310 52,848	\$ - \$ -	\$ 57,310 \$ 52.848	\$ \$	49.53 48.53	\$ \$	49.53 48.53	\$ \$	36.44	\$ \$	59.70 54.34	\$	3.94	\$ \$	2.20	Public
4	March	39,956	\$ 2,041,378	\$	-	\$	2,041,378	\$ 146,371	\$ 1,895,007	Š	51.09	\$	47.43	\$	36.44	\$	51.08	\$	3.94	\$	2.20	Public
5	April	2,482	\$ 128,862	\$	-	\$	128,862	\$ -	\$ 128,862	\$	51.92	\$	51.92	\$	37.08	\$	53.80	\$	3.94	\$	2.20	Public
6	May	707,131	\$ 38,528,480	\$	384,337	\$	38,144,143	\$ 45,065	\$ 38,099,078	\$	54.49	\$	53.88	\$	37.08	\$	54.94	\$	3.94	\$	2.20	Public
7 8	June July	131,719 1,984	\$ 7,142,850 \$ 111,279	\$	70,772	\$ \$	7,072,077 111 279	\$ 65,698	\$ 7,006,380 \$ 111,279	\$ \$	54.23 56.09	\$ \$	53.19 56.09	\$ \$	37.08 37.72	\$ \$	54.48 57.25	\$	3.94	\$	2.20	Public Public
9	August	1,066	\$ 60.481	\$	-	S	60 481	\$ -	\$ 60.481	\$	56.74	\$	56.74	\$	37.72	\$	59.33	\$	3.94	\$	2.20	Public
10	September	792	\$ 43,693	\$	-	\$	43,693	\$ -	\$ 43,693	\$	55.17	\$	55.17	\$	37.72	\$	59.96	\$	3.94	\$	2.20	Public
11	October	1,830	\$ 105,214	\$	-	\$	105,214	\$ -	\$ 105,214	\$	57.49	\$	57.49	\$	37.76	\$	58.66	\$	3.94	\$	2.20	Public
12 13	November December	824	\$ 49,353 \$ 104.738	\$ \$	-	\$ \$	49,353 104.738	\$ - \$ -	\$ 49,353 \$ 104,738	\$ \$	59.89 58.87	\$ \$	59.89 58.87	\$ \$	37.76 37.76	\$ \$	58.76 63.96	\$ \$	3.94	\$ \$	2.20	Public Public
14	December	1,779	\$ 104,736	Ф	-	Ф	104,736	\$ -	\$ 104,736	٥	30.07	э	36.67	Þ	37.70	Þ	03.90	Þ	3.94	Ф	2.20	Public
15	2018 TOTAL	891,809	\$ 48,426,486	\$	455,109	\$	47,971,376	\$ 257,133	\$ 47,714,243	\$	54.30	\$	53.50									
16				_				_								_						
17 18	January February	976 645	\$ 52,505 \$ 39,241	\$ \$	-	\$ \$	52,505 39,241	\$ - \$ -	\$ 52,505 \$ 39,241	\$ \$	53.80 60.84	\$ \$	53.80 60.84	\$ \$	38.60 38.60	\$ \$	59.44 63.91	\$ \$	4.01 4.01	\$	2.30	Public Public
19	March	33.218	\$ 2.345.606	s S		S S	2.345.606	\$ - \$ -	\$ 2.345.606	Š	70.61	S	70.61	S	38.60	Š	68.54	ş S	4.01	Š	2.30	Public
20	April	654	\$ 41,505	\$	-	\$	41,505	\$ -	\$ 41,505	\$	63.46	\$	63.46	\$	39.45	\$	70.41	\$	4.01	\$	2.30	Public
21	May	547	\$ 35,994	\$	-	\$	35,994	\$ -	\$ 35,994	\$	65.80	\$	65.80	\$	39.45	\$	69.85	\$	4.01	\$	2.30	Public
22 23	June July	1,838 798	\$ 130,059 \$ 52,453	\$ \$	-	\$ \$	130,059 52,453	\$ - \$ -	\$ 130,059 \$ 52,453	\$ \$	70.76 65.73	\$	70.76 65.73	\$ \$	39.45 39.85	\$ \$	70.94 72.15	\$	4.01 4.01	\$	2.30 2.30	Public Public
24	August	663	\$ 43.898	s S		S S	43.898	\$ - \$ -	\$ 43.898	\$	66.21	\$	66.21	\$	39.85	Š	69.92	ş S	4.01	\$	2.30	Public
25	September	1,704	\$ 124,100	\$	-	\$	124,100	\$ -	\$ 124,100	\$	72.83	\$	72.83	\$	39.85	\$	72.44	\$	4.01	\$	2.30	Public
26	October	576	\$ 39,663	\$	-	\$	39,663	\$ -	\$ 39,663	\$	68.86	\$	68.86	\$	39.74	\$	75.05	\$	4.01	\$	2.30	Public
27 28	November December	633 2.035	\$ 40,917 \$ 142,064	\$ \$	-	\$ \$	40,917 142,064	\$ - \$ -	\$ 40,917 \$ 142,064	\$ \$	64.64 69.81	\$ \$	64.64 69.81	\$ \$	39.74 39.74	\$ \$	72.52 71.57	\$	4.01 4.01	\$ \$	2.30	Public Public
29	December	,		φ	-	Ψ		Ψ -		٠				Ψ	33.14	ý	71.07	φ	4.01	φ	2.30	i ablic
30	2019 TOTAL	44,287	\$ 3,088,003	\$	-	\$	3,088,003	\$ -	\$ 3,088,003	\$	69.73	\$	69.73									
31						_		_		-				_						_		
32 33	January February	689 578	\$ 47,702 \$ 42,676	\$	-	\$ \$	47,702 42,676	\$ - \$ -	\$ 47,702 \$ 42,676	\$	69.23 73.83	\$	69.23 73.83	\$ \$	40.42 40.42	\$	71.67 76.97	\$	3.07 3.07	\$	2.40	Public Public
34	March	2.854	\$ 157,897	\$		S	157.897	\$ -	\$ 157,897	\$	55.32	\$	55.32	\$	40.42	\$	70.34	\$	3.07	\$	2.40	Public
35	April	3,022	\$ 180,215	\$	-	\$	180,215	\$ -	\$ 180,215	\$	59.63	\$	59.63	\$	40.75	\$	59.83	\$	3.07	\$	2.40	Public
36	May	1,050	\$ 55,484	\$	-	\$	55,484	\$ -	\$ 55,484	\$	52.84	\$	52.84	\$	40.75	\$	57.69	\$	3.07	\$	2.40	Public
37 38	June July	3,384 2,073	\$ 178,971 \$ 107,671	\$	-	\$ \$	178,971 107,671	\$ - \$ -	\$ 178,971 \$ 107,671	\$ \$	52.89 51.94	\$	52.89 51.94	\$	40.75 40.60	\$	60.12 54.52	\$	3.07	\$	2.40 2.40	Public Public
39	August	1.381	\$ 70,774	s S		S S	70.774	\$ - \$ -	\$ 70.774	Š	51.25	S	51.25	S	40.60	Š	56.26	ş S	3.07	\$	2.40	Public
40	September	3,668	\$ 175,283	\$	-	\$	175,283	\$ -	\$ 175,283	\$	47.79	\$	47.79	\$	40.60	\$	51.64	\$	3.07	\$	2.40	Public
41	October	1,600	\$ 95,483	\$	-	\$	95,483	\$ -	\$ 95,483	\$	59.68	\$	59.68	\$	40.62	\$	48.64	\$	3.07	\$	2.40	Public
42 43	November	1,453	\$ 80,932 \$ 170,484	\$ \$	-	\$ \$	80,932	\$ - \$ -	\$ 80,932 \$ 170,484	\$ \$	55.70 56.60	\$ \$	55.70 56.60	\$ \$	40.62 40.62	\$ \$	52.13 58.00	\$ \$	3.07	\$	2.40	Public Public
43	December	3,012	\$ 170,484	Ф	•	Ф	170,484	\$ -	\$ 170,484	٥	30.00	Þ	30.00	э	40.02	٥	56.00	Ф	3.07	Ф	2.40	Public
45	2020 TOTAL	24,764	\$ 1,363,571	\$	-	\$	1,363,571	\$ -	\$ 1,363,571	\$	55.06	\$	55.06									
46		3 298	\$ 189.371				189 371		S 189 371		57.40		57 42		41 10		58.31		3 61		2 48	
47 48	January February	3,298 4.936	\$ 189,371 \$ 277,796	\$		\$ \$	189,371 277 796	\$ - \$ 9.593	\$ 189,371 \$ 268,203	\$ \$	57.42 56.28	\$	57.42 54.34	\$ \$	41.10 41.10	\$ \$	58.31 54.47	\$ \$	3.61	\$ \$	2.48	Public Public
49	March	3,199	\$ 202,556	\$	-	\$	202,556	\$ -	\$ 202,556	\$	63.32	\$	63.32	\$	41.10	\$	58.48	\$	3.61	\$	2.48	Public
50	April	31,095	\$ 2,049,868	\$	19,951	\$	2,029,917	\$ 147,528	\$ 1,882,389	\$	65.92	\$	60.54	\$	41.71	\$	65.20	\$	3.61	\$	2.48	Public
51 52	May	368,392 485.320	\$ 24,442,130 \$ 30.914.670	\$ \$	243,813 306,976	\$ \$	24,198,317 30,607,694	\$ -	\$ 24,198,317 \$ 30.607.694	\$	66.35 63.70	\$ \$	65.69 63.07	\$ \$	41.71 41.71	\$	68.03 63.35	\$ \$	3.61	\$	2.48	Public Public
53	June July	1.213	\$ 30,914,670	\$	122	\$	71.631	\$ - \$ -	\$ 71.631	\$ \$	59.15	\$	59.05	s S	42.23	\$ \$	60.22	\$	3.61	\$ \$	2.48	Public
54	August	527,185	\$ 33,400,701	\$	333,130	\$	33,067,572	\$ 186,738	\$ 32,880,834	Š	63.36	\$	62.37	\$	42.23	Š	61.99	\$	3.61	\$	2.48	Public
55	September	517,279	\$ 32,515,804	\$	323,340	\$	32,192,464	\$ 471	\$ 32,191,994	\$	62.86	\$	62.23	\$	42.23	\$	63.60	\$	3.61	\$	2.48	Public
56 57	October November	47,980	\$ 2,801,552 \$ 75.079.274	\$	27,330	\$	2,774,222	\$ 57 \$ 308.146	\$ 2,774,165 \$ 72.521.128	\$ \$	58.39 53.50	\$	57.82 51.68	\$ \$	42.71 42.71	\$ \$	57.30 56.86	\$	3.61	\$	2.48 2.48	Public Public
58	December	1,403,387 3.550	\$ 75,079,274	\$ \$	2,250,000	S	72,829,274 197,449	\$ 306,146	\$ 72,521,128 \$ 197,449	S	55.50	\$ \$	55.62	s S	42.71	S	55.30	\$ \$	3.61	\$ \$	2.48	Public
59	December	-,	¥ 107,140	•		•	101,440	•		•	00.02		00.02	•		•	00.00	•	0.01	•	2.40	1 dbilo
60	2021 TOTAL	3,396,834	\$ 202,142,924	\$	3,504,662	\$	198,638,262	\$ 652,532	\$ 197,985,730	\$	59.51	\$	58.29									
61 62	January	1,238	\$ 68,027	s		s	68,027	\$ 85,632	\$ (17,605)	s	54.95	s	(14.22)	s	43.28	s	58.12	\$	3.28	\$	2.52	Public
63	February	1,529	\$ 85,376	\$		\$	85,376	\$ 65,632	\$ (17,605)	\$	55.84	\$	48.06	s S	43.28	S	60.48	\$	3.28	\$	2.52	Public
64	March	3,458	\$ 202,193	\$	-	\$	202,193	\$ -	\$ 202,193	\$	58.47	\$	58.47	\$	43.28	\$	60.49	\$	3.28	\$	2.52	Public
65	April	2,343	\$ 137,753	\$	-	\$	137,753	\$ 8,169	\$ 129,584	\$	58.79	\$	55.31	\$	45.04	\$	56.69	\$	3.28	\$	2.52	Public
66 67	May June	2,315 2,007,807	\$ 133,774 \$ 100,187,400	\$	20,045	\$ \$	133,774 100,167,355	\$ - \$ -	\$ 133,774 \$ 100,167,355	\$	57.79 49.90	\$	57.79 49.89	\$ \$	45.04 45.04	\$	61.27 58.93	\$	3.28	\$	2.52	Public Public
68	July	1.076	\$ 100,187,400	\$	20,040	\$	56.099	\$ - \$ -	\$ 100,167,355	\$	52.14	\$	52.14	\$	45.04	\$	55.45	\$	3.28	\$	2.52	Public
69	August	1,480	\$ 79,253	\$	-	\$	79,253	\$ -	\$ 79,253	\$	53.55	\$	53.55	\$	44.79	\$	52.98	\$	3.28	\$	2.52	Public
70	September	1,623,064	\$ 80,206,304	\$	16,189	\$	80,190,115	\$ -	\$ 80,190,115	\$	49.42	\$	49.41	\$	44.79	\$	49.28	\$	3.28	\$	2.52	Public
71 72	October November	2,003 1,411,244	\$ 98,418 \$ 70,078,519	\$	14.097	\$ \$	98,418 70,064,422	\$ - \$ -	\$ 98,418 \$ 70,064,422	\$	49.14 49.66	\$	49.14 49.65	\$ \$	44.75 44.75	\$	52.83 58.41	\$	3.28 3.28	\$	2.52 2.52	Public Public
73	November December	1,411,244 554,143	\$ 70,078,519 \$ 27,246,475	\$	14,097 5,510	\$	27,240,965	\$ - \$ -	\$ 70,064,422	\$ \$	49.66	\$	49.65	\$	44.75 44.75	\$	58.41 59.34	\$	3.28	\$	2.52	Public
74								•										-		-		
75	2022 TOTAL	5,611,700	\$ 278,579,591	\$	55,841	\$	278,523,749	\$ 105,698	\$ 278,418,051	\$	49.64	\$	49.61									
76 77	January	1.092	\$ 57,626	\$		s	57 626	s -	\$ 57.626	\$	52 77	\$	52 77	s	43 51	\$	59 34	\$	3.22	\$	2.56	Public
78	February	1,092	\$ 66,044	\$	-	\$	66,044	\$ -	\$ 66,044	\$	54.18	\$	54.18	\$	43.51	\$	56.80	\$	3.22	\$	2.56	Public
79	March	3,378	\$ 190,147	\$	-	\$	190,147	\$ -	\$ 190,147	\$	56.29	\$	56.29	\$	43.51	\$	57.78	\$	3.22	\$	2.56	Public
80	April	1,206	\$ 66,892	\$	-	\$	66,892	\$ -	\$ 66,892	\$	55.47	\$	55.47	\$	45.04	\$	57.86	\$	3.22	\$	2.56	Public
81 82	May June	1,483 192 070	\$ 80,198 \$ 11 101 281	\$	109 199	\$ \$	80,198 10,992,082	\$ - \$ -	\$ 80,198 \$ 10.992.082	\$ \$	54.08 57.80	\$ \$	54.08 57.23	\$ \$	45.04 45.04	\$ \$	58.62 56.59	\$ \$	3.22	\$ \$	2.56	Public Public
83	July	50,526	\$ 2,880,849	\$	28,242	\$	2,852,606	\$ 32,500	\$ 10,992,082	\$	57.00	\$	55.81	\$	45.04	\$	56.76	\$	3.22	\$	2.56	Public
84	August	495,277	\$ 27,015,223	\$	633,892	\$	26,381,331	\$ 30,279	\$ 26,351,052	\$	54.55	\$	53.20	\$	44.79	\$	56.47	\$	3.22	\$	2.56	Public
85	September	704,693	\$ 34,043,576	\$	344,913	\$	33,698,663	\$ 2,894	\$ 33,695,769	\$	48.31	\$	47.82	\$	44.79	\$	50.40	\$	3.22	\$	2.56	Public
86 87	October November																					
88	December									See N	lote 4											
									,		•											

NOTES:
Note 1 - Book Value per Share = Total Shareholders' Equity / Shares Outstanding reported in the most recent 10-Q/10-K.
Note 2 - Closing Price Prior to issuance is the closing price for the most recent month-end.
Note 3 - Earnings per Share is based on the basic earnings per average common shares (Basic EPS) reported in the most recent 10-K.
Note 4 - 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.

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25 26

27 28

Line		Stock	Stock	Changes in	Stated
	Year	Dividend	Splits	Par Value	Value *
No.					
	(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	
23					

<sup>\*</sup> 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.

<sup>\*</sup> 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	0000	50.550	00.07		<b>AO</b> 40	70.00/	<b>A</b> 50.00	050.70	<b>457.00</b>	40.0	4.40/
5 6	2020	50,559	\$3.07		\$2.40	78.2%	\$58.86	\$59.79	\$57.93	19.2x	4.1%
7	2021	51,702	\$3.61		\$2.48	68.6%	\$60.28	\$60.92	\$59.64	16.7x	4.1%
8	2021	01,702	ψο.σ ι		Ψ2.10	00.070	Ψ00.20	Ψ00.02	φοσ.σ ι	10.77	1.170
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	- 1,		*****	¥=		******	*	*		
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	2020	00,021	ψ <b>5.</b> 22		Ψ2.00	7 3.470	ψ0Z.0Z	ψου.10	ψυυ.πυ	13.4%	1.570
20											

## 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.	

Costs Associated with Debt Reacquired during the 18-month period June 30, 2022 Through December 31, 2023: 1 2

None.

3 4

4		Principal			Unamortized Issue Expense/Loss on	Net Book		Gain/(Loss) on	Estimated Income Tax on
5	Description	Amount	Redemption Date	Discount	Reacquired Debt	Value	Reacquisition Cost	Reacquisition	Gain/(Loss)**
6	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
7									
8									
9									
10									
11									
12									
13	Total	C		0	(	0	0	0	0
			_						

Line No.	Description	Reference	Amount
	(a)	(b)	 (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 7	Common Shares Oustanding September 30, 2023	Schedule G-2 Ln. 23	61,055,000
8	Earnings Per Common Share	Ln. 5 / Ln. 7	\$ 0.09

<sup>\*</sup> 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.

Base Period Test Period Line Twelve Months Ended December 31, 2022 Adjustments Adjusted for Known & Measurable Changes No. Description Account No. Total Labor Other Labor Other Total Labor Other (b) (c) (d) (e) (f) (g) (h) (i) (j) \$ \$ \$ \$ \$ **Transmission Expenses** Supervision and Engineering 850 49.131 15.759 33.372 1.042 \$ 50.173 16.801 33.372 2 Gas Main Operation 856 16.126 15.609 517 1.033 17.159 \$ 16.642 \$ 517 3 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 69,531 35,967 33,564 8 9 **Distribution Expenses** 10 Operations: Supervision and Engineering 870 482.898 464.188 18.710 30.707 513.605 \$ 494.895 18.710 11 \$ 12 Load Dispatching 871 25.116 24.981 135 1,653 26,769 \$ 26,634 \$ 135 13 Compressor Station Expenses 872 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 Meas and Reg Station Exp-Industrial 876 16 0 0 \$ Meas and Reg Station Exp-City Gate 877 102,992 87,141 15,851 5.765 108,757 92,906 15,851 17 \$ \$ 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 \$ 22 23 **Total Operations** 3,283,154 2,242,087 1,041,067 148,318 3,431,472 2,390,405 1,041,067 24 25 Transmission Expenses 26 Maintenance: 27 Transm Maint Super & Expense 861 0 0 0 Structures and Improvements 862 457 388 69 26 483 \$ 414 69 28 \$ 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: Supervision and Engineering 885 173.141 166.903 6.238 11.041 184.182 \$ 177.944 6.238 36 \$ 37 Structures and Improvements 886 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 \$ Meas and Reg Station Exp-Gen 889 72,797 37,600 35,197 2,487 75,284 40,087 35,197 40 41 Meas and Reg Station Exp-Industrial 890 0 0 0 0 0 Meas and Reg Station Exp-City Gate 891 50.771 26,551 24,220 52,527 28,307 24.220 42 1.756 43 892 150.725 110.891 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

1	Customer Accounts Expenses 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	190,047	145,699	0	8,794	154,493	Ф \$	211,700	\$	154,493
6	Misc. Customer Accounts Expense	905	21,954	0	21,954	0	0,794	21,954	\$ \$	-	Ф \$	21,954
7	Wisc. Oustomer Accounts Expense	303	21,954		21,334			21,334	Ψ		Ψ	21,304
8	Total Customer Accounts Expenses		791,051	220,391	570,660	14,579	30,647	836,277		234,970		601,307
9	Total Gustomer Accounts Expenses		791,001	220,331	370,000	14,573	30,047	030,211		234,370		001,307
10	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	27,774		71,341	\$	-	\$	71,341
15	Misc. Customer Service Expense	910	0	0	0	0		0	\$	_	\$	,
16	Wilder Castomer Corvice Expense	010							Ψ		Ψ	
17	Total Customer Accounts Expenses		496,158	419,849	76,309	27,774	0	523,932		447,623		76,309
18	. otal outletter / toodalite =/periods		.00,.00	1.10,0.10	. 0,000	2.,		020,002		,020		. 0,000
19	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)	0	\$	_	\$	_
24							(, /		•		•	
25	Total Customer Accounts Expenses		72,157	0	72,157	0	(72,157)	0		0		0
26	·			<u>-</u> _		<u> </u>	(-, -, -, -,	<u> </u>				<u>-</u> _
27	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	O O	0	O O	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	•				<del></del>	<u>,                                      </u>		,				•
41	Total Administrative & General		5,403,107	1,396,233	4,006,874	92,363	15,423	5,510,893	1.	,488,596		4,022,297
42						,	, -	, , , , , , , , , , , , , , , , , , , ,				
43	Total Operations & Maintenance		11,064,868	5,033,503	6,031,365	332,975	(26,087)	11,371,756	5	,366,478		6,005,278

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

						ro Forma		SD Gas	<u>.</u> .
No.	FERC	Description	SD	Gas Total	Adj			Amount	Comments
	(a)	(b)		(c)		(d)		(e)	<b>(f)</b>
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	\$	143,498	\$	(72,157)	\$	71,341	
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			Update to 12 months ended May 2024, will roll forward as requested
11	510270	Retire Savings Plan	\$	493,829	\$	25,853	\$	519,682	4% company match on pay increases plus 5% non-elective contribution, see H5
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	\$	1,590,772	\$	192,469	\$	1,783,241	
22					_		_		
23	928	Regulatory Commission Expense	\$	-	\$	41,474	\$	41,474	
24 25	020	Dunlingto Charres	\$		\$	_	Φ		
25 26	929	Duplicate Charges	Ф	-	Ф	-	Ф	-	
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	Ψ	(0,017)	\$		American Gas Association Dues
33	930	Industry Association Dues- MEA	\$	5,622			\$	- ,	Midwest Energy Association Dues
34	930	Corporate Governance	\$	5,383			\$		Annual meeting, proxy
35	930	Professional Dues	\$	4,613			\$		South Dakota Economic Development Professionals Assocation, 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)			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	\$	267,967	\$	(67,192)		190,775	
42				, .		. , ,	-		
43		Total Listed Accounts	\$	1,469,036	\$	94,593	\$	1,553,629	

Line No.	Catamani	Account Description	Account Number		Total Invoice	A ma a uma	Comments
NO.	Category	Account Description	Account Number	Posting Date	Amount	Amount	Comments
	(a)	(b)	(c)	(d)	(e)	( <b>f</b> )	(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		\$	Phone Directory Ads
23				<u> </u>	\$ 20,315.14	\$ 4,875.63	_
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		\$ 61.00	
27		Advert Television	03S-Z559-PLS	10/11/2023	\$ 8,665.00	\$	Pipeline Safety
28		Advert Internet	03S-Z559-PLS	7/31/2023	\$ 4,500.00	\$ 2,745.00	Pipeline Safety
29				<u> </u>	\$ 20,125.80	\$ 12,276.74	_
30				_			_
31	909 - Safety	Advert Other	03S-Z552-DIG	12/6/2023	•	\$	Call Before You Dig
32		Advert Other	03S-Z552-DIG	12/6/2023		\$	Call Before You Dig
33		Advert Radio	03S-Z552-DIG	9/12/2023		\$	Call Before You Dig
34		Advert Internet	03S-Z552-DIG	9/12/2023	\$ 4,620.00	\$ 1,108.80	Call Before You Dig
35		AdvertSigns/Banner	03S-Z552-DIG	10/11/2023		\$	_Call Before You Dig
36				=	\$ 26,025.60	\$ 6,246.14	

Line					To	otal Invoice	SD Gas	
No.	Category	Account Description	<b>Account Number</b>	<b>Posting Date</b>		Amount	Amount	Comments
	(a)	(b)	(c)	(d)		(e)	(f)	(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	\$	Monthly Bill Insert
5		Postage	04S-Z558-MBI	5/26/2023	\$	45.00	\$	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	\$	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	\$	Natural Gas Safety
27		Outside Serv-Other	03S-Z551-SNG	4/30/2023		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	\$	Natural Gas Safety
30		Advert Radio	03S-Z551-SNG	4/5/2023	\$	2,774.78	\$	Natural Gas Safety
31		Advert Radio	03S-Z551-SNG	11/3/2023		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	<del>-</del> -

Line					To	otal Invoice	SD Gas	
No.	Category	<b>Account Description</b>	Account Number	<b>Posting Date</b>		Amount	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		AdvertSigns/Banner	05S-Z542-CUC	9/12/2023	\$	1,200.00	\$ 288.00	Customer Education
8		AdvertSigns/Banner	05S-Z542-CUC	9/12/2023	\$	937.50	\$ 225.00	Customer Education
9		AdvertSigns/Banner	05S-Z542-CUC	10/11/2023	\$	2,834.40	\$ 680.26	Customer Education
10				•	\$	41,394.54	\$ 9,934.69	_
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/Tra	05S-Z543-EEF	12/6/2023	\$	500.00	\$ 120.00	
25				•	\$	21,895.79	\$ 5,254.99	_
26				•				_
27		Grand Total of Claimed Ad	dvertising - FERC 909				\$ 71,341.44	_
28		Grand Total of Claimed Ad	dvertising - 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	Tota	al Amount	South Dakota Gas Factor	To	tal Allocated to SD Gas
	(a)		(b)	(c)		(d)
1	Labor allocation to GRT, a division	Acc	t. 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		\$	(12,336)		\$	(2,961)

2,985,056 2,381,419 5,366,475 5,033,500 332,975

2025 Labor

(f)

Line			t Year Labor	2024 Increase	2	024 Labor	2025 Increase
	(a)		(b)	(c)		(d)	(e)
1	Union	\$	2,759,852	4.00%	\$	2,870,246	4.00%
2	Non-union	\$	2,273,648	4.74%	\$	2,381,419	Unknown
3	Pro Forma Labor						
4	Test Year Labor						
5	Difference						
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	\$	18,386				
21							
22	Medicare						
23	Test year payroll tax - Medicare	\$	85,409				
24 25	Adjustment	\$	5,650				
26	Total Payroll Tax Adjustment - 408.1	\$	24,036				
27 28	401K COMPANY MATCH ADJUSTMENT						
29	Description		Amount				
30	(a)	-	(b)				
31	(4)		(~)				
32	Test year labor	\$	5,033,500				
33	Pro Forma Labor	\$	5,366,475				
34	Labor Increase	\$	332,975				
35		·	•				
36	Employer elective 401k contribution		3.72%				
37	Adjustment - elective portion	\$	12,391				
38	•		•				
39	Employer non-elective 401k contribution		5.81%				
40	Adjustment - non-elective portion	\$	19,359				
41	·						
42	Total 401k Adjustment - FERC 926	\$	31,749				

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy South Dakota Rate Review Working Papers Carrying Charge Adjustment December 31, 2023 Test Year

Line No.	Source	FERC	Description	Amount
	(a)	(b)	(c)	(d)
1	Statement P	Reg Amortization	on 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

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy South Dakota Rate Review Working Papers Bad Debt December 31, 2023 Test Year

Line	Year	Ending	Bille	ed Revenue	Bad De Expen		Uncollectible Rate
		(a)		(b)	(c)		(d)
1 2 3 4 5 6	Decei Decei Decei	mber 31, 2019 mber 31, 2020 mber 31, 2021 mber 31, 2022 mber 31, 2023 ar Average	\$ \$ \$ \$ \$ \$ \$	45,067,164 35,862,747 45,727,404 67,664,749 62,507,378 51,365,888	\$ 114,9 \$ 135,2 \$ 97,6 \$ 113,1 \$ 145,6 \$ 121,3	202 349 122 399	0.25% 0.38% 0.21% 0.17% 0.23% 0.24%
	•	Adjusted Test Year Revenue	<u></u>	Five Year Average Bad Debt %	5 Year A Adjust Bad De	ed	
7	\$	65,412,381		0.24%	\$ 154,4	193	
8			SD Gas P	er Books	\$ 145,6	899	
9			Adjustmer	nt to FERC 904	\$ 8,7	<b>'</b> 94	

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy South Dakota Rate Review Working Papers Spousal Travel Adjustment December 31, 2023 Test Year

Description	Am	ount
(a)		(b)
Total aircraft costs Jan 1, 2023- Dec 31, 2023	\$ 2	2,002,130
SD Gas portion - 5% - uses shared allocation methodology	\$	100,107
Total miles flown by company aircraft Jan 1, 2023 - Dec 31, 2023		207,544
Miles that had spouses onboard or to lineman's rodeo		11,404
Percent of flights with spousal travel and Lineman's Rodeo trip		5.49%
Percent of passengers on those flights that were spouses or lineman rodeo		41.38%
Percent of flights with spousal travel		2.27%
FERC Acct 921 Adjustment	\$	(2,276)

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy South Dakota Rate Review Working Papers Rate Case Expense December 31, 2023 Test Year

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

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy South Dakota Rate Review Working Papers Incentive December 31, 2023 Test Year

Line No.	FERC	Description	 uth Dakota s 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		Total 920.4 Adjustment	\$ (215,523)
14			
15		Total 926 Adjustment	\$ (5,897)

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy South Dakota Rate Review Working Papers Claims & Injury Compensation December 31, 2023 Test Year

South Dakota Gas Amount 925

			Gas	Amount 925
Line	Description	FERC		FERC
	(a)	(b)		(c)
	Claims & Injury Comp. Period			
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	Adjustment to Test Year FERC 925	925	\$	57,831
13				
14	Property Insurance Expense			
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	Adjustment to Test Year FERC 924	924	\$	10,741

Schedule H-12 Page 1 of 1

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

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

#### Line

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)	(1)	(m)	(n)
4	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
1	Commerical & Industrial - Grian	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		,,	,,	,,	-,,	-,,	.,,	.,,	.,,	.,,	1,101,101	-,,	-,,	,,
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	Network Con Cold, MMRts.													
21 22	Natural Gas Sold - MMBtu 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
23	Commerical & Industrial - Small 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 - Lg Film	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 - Interrupt	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	Total Hotali	1,210,011	1,002,002	1,001,100	0.12,0.10	007,100	,	100,002	00,101	101,000	100,200	100,000	701,000	0,010,012
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		Test Year	Pro-Forma	Pro-Forma	Proposed	Proposed
No.	South Dakota Electric	Actual Revenue	Adjustments	Revenue	Revenue Increase	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

			Weather			
		Base year	Adjusted	Therms		
Line No.	Description	Therms	Test Year 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		8,077	\$0.11000	\$888
14	Block 3	1,759,216		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					

#### 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 d 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

December 31, 2023 Test Year

			Weather			
		Base year	Adjusted	Therms		
Line No.	Description	Therms	Test Year 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				_	\$60,638
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 Tranport Weather Revenue Adj				_	\$135
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

		Base year	Test Year	
Line No.	Description	Revenue	Revenue	Adjustment
	(a)	(b)	(c)	(d)
1	Retail Book to Bill Adjustment			
2		\$5,325,277	\$5,321,150	4.127
3	Customer Charges		. , ,	-4,127
	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		_	-36,586
10				
11				
12				
13	Transport Book to Bill Adjustment			
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			135
22	Total Adjustments to Transport		_	8,318
23			-	
24	Transport Book to Bill Adjustment		-	-1,234
25	,		=	
26	Total Book to Bill Adjustment			-37,820
27			-	07,020
21				

#### 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	Test Year	A ali
Line No.	Description	Revenues	Revenue	Adjustment
	(a)	(b)	(c)	(d)
1				
2	Remove Management Fee Income			
3	Contract With Deviation Management	t Fee Income		-\$89,045
4				-
5				
6				

December 31, 2023 Test Year

Settlement
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		Settlement						
Line No.	Description	Allocation	Allocation %	Therms	Rate			
	(a)	(b)	(c)	(d)	(e)			
1								
2	Reduce Manufactured Gas Plant Recover	ry Revenue						
3								
4	MGP Rate Allocation - NG11-003	4						
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 9	Large Commercial Option B	\$153,342	8.81%	40,454,883	\$0.0038			
10		\$1,739,887	_	93,460,555				
10		\$1,735,667	_	93,400,333				
12								
13	MGP Rate Allocation - 2023 Test Year							
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		\$355,000	_	140,957,697				
20			_					
21	Historical Annual Cost	2019	<u>2020</u>	<u>2021</u>	2022	2023	Average	
22	2019 - 2023 5 year average cost	\$700,466	\$483,433	\$316,230	\$344,737	\$387,390	\$446,451	
23								
24	Forecast Annual Cost	<u>2025</u>	<u>2026</u>	2027	2028	2029	<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	Annual Volumes	Therms	<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 33	Rate Code 84 - Lg. Firm (Option B) Rate Code 85 - Lg. Inter. (Option A)	1,729,020	754,776 714,880	755,230 715,312				
34	Rate Code 85 - Lg. Inter. (Option A)	2,270,854 1,641,966	574,854	573,988				
35	Rate Code 85 - Lg. Intel. (Option B)  Rate Code 86-Contract Sales(Opt A)	3,298,117	3,553,860	3,557,550				
36	Rate Code 86-Contract Sales(Opt A)	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	93,460,555	140,888,658	140,957,697				
40								
41		Base Year	Base Year		Test Year	Test Year		Reduction
42	Rate Case Normalized Recovery	Therms	Revenue		Therms	Revenue		to Revenue
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	140,888,658	\$2,174,459	_	140,957,697	\$355,000	=	\$1,819,459

December 31, 2023 Test Year Proposed New Depreciation Rates

	,	Depreciation Rates				Т	otal Actual	Proposed		Total	Total	Total		Annaul
Lino	Account			12/31/2023	Depreciation		Test year epreciation	Rates per Depreciation		ljustments	Adjustments	Adjustments due to Post Test		fference ncrease
No.	No.	Description		lant Balance	Rate	D	Expense	Study		due to ew Rates	due to normalizing Plant Additions	Year Plant Additions		ecrease)
	(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		TD 4 NO. 1100 10 11												
5	007	TRANSMISSION	•	0.000.000	0.000/	•	400.000	4.000/	•	(00,000)			•	(00.000)
6 7	367	NPS 367.0 - SD Gas Trans Mains	\$	8,868,303	2.22%	\$	196,896	1.90%	\$	(28,398)			\$	(28,398)
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-Pl 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 29	379	NPS 379.0 Reg Equipment-Borde-8LGCW	\$ \$	171,101	2.99%		5,116	2.99%		(5.055)	Φ.		\$ \$	(F OFF)
30	379 380	NPS 379.0-SD Gas Distribution TBS	-	6,070,045	2.99%		157,099	2.49%		(5,955)	<b>Ф</b> -		э \$	(5,955)
31	380	NPS 380.0-SD Gas Services Steel NPS 380.1-SD Gas Services Plastic	\$ \$	2,243,012 36,961,996	2.48% 2.48%		55,880 871,202	6.06% 4.11%		80,046 647,936			Ф \$	80,046 647,936
32	381	NPS 381.0-SD Gas Dist Meter & Regs	Ф \$	16,509,166	1.97%		318,855	1.93%		(228)			φ \$	(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	301	NI O 301.1-OD Gas Dist Aivii Weters	Ψ	0,200,770	3.00 /0	Ψ	313,203	7.0070	Ψ	127,000			Ψ	127,000
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 Sturctures	\$	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

December 31, 2023 Test Year
Proposed New Depreciation Rates

Propose	d New I	Depreciation Rates				•	otal Actual Test year	Proposed Rates per	•	Total justments		Total Adjustments		Total Adjustments	Di	Annaul fference
	Accoun			12/31/2023	Depreciation		epreciation	Depreciation		due to		to normalizing		e to Post Test		ncrease
No.	No.	Description	Р	lant Balance	Rate		Expense	Study	Ne	w Rates	Pla	ant Additions	Year	Plant Additions	(D	ecrease)
40	(a)	(b)		(c)	(d)		(e)	(f)		(g) (h)		(h)	(i)		(i)	
40		Common Intermille (Con neution)														
41	202	Common - Intangible (Gas portion)	¢	626 445	10.00%	ф	100 706	8.66%	¢.						¢.	
42	303 303	NPS 303.1-SD 10 YR Common Intangibl	\$	636,445			100,726		\$	-					\$	-
43	303	NPS 303.5-SD 5 YR Common Intangible	\$	348,388	20.00%	_	69,907	17.24%	\$	-	Φ.		Φ.		\$	
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%	Φ		0.00%	\$						Ф	
49	390	NPS 390.0-SD Common Gen Structures	φ	4,065,918	2.79%		106,038	3.98%	\$	55,785					φ	55,785
50	391	NPS 391.0-SD Comm Gen Office Furn &	φ	54,001	5.00%		2,667	3.90%	\$	(561)					φ	(561)
51	391	NPS 391.1-SD Comm 10yr General Co	φ	182,845	10.00%		32,338	13.62%	Φ	(7,434)					φ	(7,434)
52	391	NPS 391.5-SD Common Computer	φ	569,875	7.14%		42,251	28.37%	\$	119,422					φ	119,422
53	392	NPS 392.0-SD Common Passenger	Ψ 2	54,705	14.17%		6,660	11.80%	φ	(205)					Ψ	(205)
54	392	NPS 392.1-SD Common Gen-Hourly	ψ Q	77,450	4.97%		3,807	4.15%	ψ	(592)					ψ 2	(592)
55	392	NPS 392.2-SD Common Vehicle-Light	φ	121.124	11.56%		12,201	5.06%	ψ	(6,072)					φ	(6,072)
56	392	NPS 392.6-Aircraft	φ	151,124	6.74%		10,182	10.58%	¢	5,813					φ	5,813
57	393	NPS 393.0-SD Common Stores Equipmen	ψ ¢	3,556	5.00%		178	5.16%	Ψ	6					Ψ	5,015
58	394	NPS 394.0-SD Common Tools/Shop Equi	ψ Φ	20,329	6.67%		1,356	7.23%	¢ 2	114					Ψ	114
59	396	NPS 396.0-SD Common Power Equipment	φ	247,470	5.12%		12,113	2.88%	Ψ	(4,986)					Ψ	(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%	φ	(1,132)					\$	(1,132)
62	398	NPS 398.0-SD Common 20yr Misc. Equi	\$	2,783	5.00%		129	7.29%	\$	74					\$	74
63	000	TOTAL Common Depreciation	\$	6,122,662	0.0070	\$	267,245	1.2070	\$	147,525	\$	_	\$		\$	147,525
64		1017 LE COMMON BOPTOGICATION	Ψ	0,122,002		Ψ	201,210		Ψ	117,020	Ψ		Ψ		Ψ	111,020
65		TOTAL Common Allocated to Gas	\$	7,107,496		\$	437,879		\$	147,525	\$	_	\$	_	\$	147,525
66			<u> </u>	, , , , , , , , , , , , , , , , , , , ,			, , , , , , , , , , , , , , , , , , , ,			,			<u> </u>		<u> </u>	
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

Schedule J-1 Page 1 of 1

Not Applicable

	Description	Reference		Not Normalized	١	Base Period Normalizing Adjustments		Normalized		to Reflect Requested Return		Test Period Total
_	(a)	(b)	_	(c) \$		(d) \$	_	(e) \$		(f) \$	_	(g) \$
1	Operating Income before Income Taxes	Stmt M, Sch 1	\$	3,487,673	\$	(1,254,569)	\$	2,233,104	\$	6,034,157	\$	8,267,261
<u>2</u> 3	Less Interest Expense	Line 63	\$	(4,292,207)	\$	2,313,137	\$	(1,979,070)	\$	-	\$	(1,979,070
1	Subtotal before Tax Adjustments		\$	(804,533)	\$	1,058,567	\$	254,034	\$	6,034,157	\$	6,288,191
5 5 7	Tax Adjustments - Permanent Differences					(00.000)						
	Lobbying Expenses Meals & Entertainment		\$ \$	28,289 49,878	\$ \$	(28,289)	\$ \$	49,878	\$ \$	-	\$ \$	49,87
	Officers Life Insurance Penalties		\$ \$	128	\$	(120)	\$ \$	-	\$ \$	-	\$ \$	
	Excess Compensation		\$	12,732	\$ \$	(128) (12,732)	\$	-	\$	-	\$	
3	Restricted Stock		\$	(20,253)	\$	20,253	\$	-	\$	-	\$	
1	Total Permanent Differences		\$	70,773	\$	(20,895)	\$	49,878	\$	-	\$	49,87
5	Tax Adjustments - Temporary Differences AFUDC net of Capitalized Interest		\$	(296,576)	\$	450,776	\$	154,200	\$	_	\$	154,20
	Bad Debts		\$	(17,161)	\$	-	\$	(17,161)	\$	-	\$	(17,16
	Bonuses & Compensation		\$	(49,244)	\$	-	\$	(49,244)	\$	-	\$	(49,24
	Capitalized Overheads Contributions in Aid of Construction		\$ \$	(15,110,919) 123,411	\$ \$	-	\$ \$	(15,110,919) 123,411	\$ \$	-	\$ \$	(15,110,91 123,41
	Costs of Refinancing Debt		\$	1,336	\$	-	\$	1,336	\$	-	\$	1,33
	Deferred Interest		\$	428	\$	-	\$	428	\$	-	\$	42
	Deferred Power Costs Deferred Revenue		\$ \$	1,056,877	\$ \$	-	\$ \$	1,056,877	\$ \$	-	\$ \$	1,056,87
	Environmental Liability		\$	(158,547)	\$	-	\$	(158,547)	\$	-	\$	(158,54
	FAS 106 & 112 Liability		\$	44,373	\$	-	\$	44,373	\$	-	\$	44,37
	Future SISP Injuries & Damages		\$ \$	(178,406) (9,134)	\$ \$	-	\$ \$	(178,406) (9,134)	\$ \$	-	\$ \$	(178,40 (9,13
	Insurance-LTD-Self Insured		\$	(82)	\$	-	\$	(82)	\$	-	\$	(8,10
	Meters		\$	(6,144)	\$	-	\$	(6,144)	\$	-	\$	(6,14
	Miscellaneous Non-Qualified Retirement Comp & Benefits		\$ \$	679,289	\$	-	\$	679,289	\$	-	\$	679,28
	Partnership Income/(Loss)		\$	64,076 (1,390)	\$ \$	-	\$ \$	64,076 (1,390)	\$ \$	-	\$ \$	64,07 (1,39
	Pension Liability		\$	(451,266)	\$	-	\$	(451,266)	\$	-	\$	(451,26
	Property Taxes		\$	(100,604)	\$	-	\$	(100,604)	\$	-	\$	(100,60
	Regulatory Asset Field Inventory		\$ \$	(422,608)	\$	-	\$ \$	(422,608)	\$	-	\$	(422,60
	Regulatory Asset-Field Inventory Regulatory Asset-MGP		\$	21,580 (336,766)	\$ \$	-	\$	21,580 (336,766)	\$ \$	-	\$ \$	21,58 (336,76
	Regulatory Asset-Pension		\$	303,602	\$	-	\$	303,602	\$	-	\$	303,60
	Regulatory Asset-Ratecase Receivable		\$	(45,750)	\$	-	\$	(45,750)	\$	-	\$	(45,75
	Removal Costs net of Salvage Repairs		\$ \$	(222,623) (3,354,210)	\$ \$	-	\$ \$	(222,623) (3,354,210)	\$ \$	-	\$ \$	(222,62
	Restricted Stock-Deferred		\$	116,099	\$	-	\$	116,099	\$	-	\$	116,09
	Retirements		\$	(23,211)	\$	-	\$	(23,211)	\$	-	\$	(23,21
	Research & Experimental Expenses	0	\$	896	\$	-	\$	896	\$	-	\$	89
	Accelerated Tax Depreciation - Flow Thru Accelerated Tax Depreciation - Deferred	Stmt K-2, Ln 5 Stmt K-2, Ln 12	\$ \$	829,174 (3,964,277)	\$ \$	206,034 3,327,101	\$ \$	1,035,207 (637,175)	\$ \$	-	\$ \$	1,035,20 (637,17
	ASC 740 Repairs/Depreciation	Ount 14 2, En 12	\$	269,493	\$	-	\$	269,493	\$	-	\$	269,49
	Vacation Pay		\$	(245,941)	\$	-	\$	(245,941)	\$	-	\$	(245,94
	Total Temporary Differences		\$	(21,484,227)	\$	3,983,911	\$	(17,500,316)	\$	-	\$	(17,500,31
	Taxable Income / (NOL)		\$	(22,217,987)	\$	5,021,583	\$	(17,196,404)	\$	6,034,157	\$	(11,162,24
	Net Operating Loss Carryforward		\$	22,493,985	\$	(5,297,581)	\$	17,196,404	\$	(6,034,157)	\$	11,162,24
										(2,722 , 72 )		
	Taxable Income Federal Tax Rate		\$	275,998 21%	\$	(275,998) 21%	\$	- 21%	\$	21%	\$	21
	Federal Income Tax - Current before Credits/Adjmt	s	\$	57,960	\$	(57,960)	\$	_	\$		\$	
	Tax Credits/Adjustments					, , ,						
	R & D Tax Credit		\$	-	\$	-	\$	-	\$	-	\$	
	Production Tax Credit		\$	-	\$	-	\$	-	\$	-	\$	
	Production Tax Deferred Prior Year True-Up Adjustments		\$ \$	(282,703)	\$ \$	282,703	\$ \$	-	\$ \$	-	\$ \$	
	Total Credits/Adjustments		\$	(282,703)	\$	282,703	\$		\$	-	\$	
	Federal Income Tax - Current after Credits/Adjmts		\$	(224,743)	\$	224,743	\$	-	\$	-	\$	
	Deferred Income Tax											
	Deferred Income Tax on Adjustments and Credits		\$	(856,233)	\$	413,801	\$	(442,432)	\$	1,267,173	\$	824,74
	Natural Gas Safe Harbor Uncertain Tax Position TCJA EDIT PLANT		\$ \$	(667,864) (89,567)	\$ \$	667,864 19,205	\$ \$	(70,362)	\$ \$		\$ \$	(70,36
	TCJA EDIT NOL		\$	(6,221)	\$	-	\$	(6,221)	\$	-	\$	(6,22
	TCJA EDIT UNPROTECTED NON PLANT		\$	-	\$	-	\$		\$	-	\$	
	REMOVAL AMORTIZATION Prior Year True-Up Adjustments		\$ \$	456,088	\$ \$	109,541 (456,088)	\$ \$	109,541	\$ \$	-	\$ \$	109,54
	Total Deferred Income Tax		\$	(1,163,797)	\$	754,323	\$	(409,475)	\$	1,267,173	\$	857,69
	Total Federal Income Tax - Operating		\$	(1,388,540)	\$	979,065	\$	(409,475)	\$	1,267,173	\$	857,69
	-1 0			,		-,		, ., .,		<u> </u>	_	
	Computation of Interest Expense											
	Net Rate Base Interest Component of Cost of Capital	Stmt M, Sch 9, L21 Stmt G, Pg1, Ln 1	\$	95,775,608 4.48%	\$	(168,340) 1374.08%	\$	95,607,268 2.07%	\$	2.07%	\$	95,607,26 2.07
	interest component or cost or capital	Junt O, Fy1, LII I		4.4070		1314.00%		2.0170		2.0170		2.07
	Interest Expense		\$	4,292,207	\$	(2,313,137)	\$	1,979,070	\$	-	\$	1,979,07

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

Line No.			
1	Net Income/(Loss) before Income Tax per Books	\$	995,060
2	Net moonie/(2003) before moonie Tax per books	Ψ	333,000
3	Tax Adjustments - Permanent Differences		
4	Lobbying Expenses	<u> </u>	24,636
5	Meals & Entertainment	\$	6,786
6	Officers Life Insurance	\$	(22,901)
7	Penalties	\$	(22,901)
8	Excess Compensation	\$	47,987
9	Restricted Stock	\$	45,316
10	Nestricted Stock	Ψ	45,510
11	Total Permanent Differences	\$	101,825
12	Total I Citianent Differences	_Ψ	101,020
13	Tax Adjustments - Temporary Differences		
14	AFUDC net of Capitalized Interest	<u> </u>	(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	\$	1,107
22	Deferred Revenue	\$	(1,249,266)
23	Environmental Liability	\$	(334,450)
23 24	·	\$	
24 25	FAS 106 & 112 Liability Future SISP	\$ \$	6,666
26	Injuries & Damages	\$	(287,392)
20 27	Insurance-LTD-Self Insured	\$	(22,347)
28	Meters	\$ \$	(9)
29	Miscellaneous	\$	(67,180)
30		\$ \$	260,332
	Non-Qualified Retirement Comp & Benefits		348,380
31	Partnership Income/(Loss)	\$ \$	(1,448)
32	Pension Liability		275,556
33 34	Property Taxes	\$ \$	78,470
35	Regulatory Liability-Aberdeen	\$ \$	83,426
36	Regulatory Asset-Field Inventory Regulatory Asset-MGP	\$ \$	22,479 299,006
36 37		\$ \$	
	Regulatory Asset-Pension	\$ \$	(443,868)
38 39	Regulatory Asset-Ratecase Receivable	\$ \$	(415.249)
39 40	Removal Costs net of Salvage	\$ \$	(415,248)
40	Repairs Restricted Stock-Deferred	\$ \$	(5,825,975)
41	Retirements	\$ \$	(64,007)
42		\$ \$	(19,453)
43 44	Research & Experimental Expenses Accelerated Tax Depreciation - Flow Thru	\$	622.012
44 45		\$ \$	633,912
	Accelerated Tax Depreciation - Deferred		(3,490,209)
46	ASC 740 Repairs/Depreciation	\$	(91,398)
47	Vacation Pay	\$	1,996
48	T-4-1 T D:#	_	(0.407.440)
49	Total Temporary Differences	_\$	(8,127,412)
50 51	Tayabla Income / (NOL)	•	(7.020 E27)
51	Taxable Income / (NOL)	\$	(7,030,527)
52	Taxable Income / (NOL) Per Tax Return Workpapers	\$	(7,030,527)
53	Difference	\$	

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

Line No.			
1	Net Income/(Loss) before Income Tax per Books	\$	3,232,917
2	Net moone/(2003) before moone tax per books	Ψ	0,202,017
3	Tax Adjustments - Permanent Differences		
4	Excess Compensation	<del></del>	75,156
5	Lobbying Expenses	\$	8,509
6	Meals & Entertainment	\$	784
7	Officers Life Insurance	\$	2,259
8	Non-Deductible Parking Costs	\$	2,239
9	Penalties	\$	-
10	i challes	Ψ	-
11	Total Permanent Differences	\$	86,708
12	Total Fernialient Differences	Ψ	00,700
13	Tax Adjustments - Temporary Differences		
14	AFUDC net of Capitalized Interest	<u> </u>	(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	\$	(131,328)
50	• •		( - , - )
51	Taxable Income / (NOL)	\$	3,188,297
52	Taxable Income / (NOL) Per Tax Return Workpapers	\$	3,188,297
53	Difference	\$	5,100,201
55	Dinorono	Ψ	

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

Line No.			
1	Net Income/(Loss) before Income Tax per Books	\$	3,736,041
2	Net income/(Loss) before income Tax per books	Ψ	0,700,041
3	Tax Adjustments - Permanent Differences		
4	Excess Compensation	<del></del>	16,677
5	Lobbying Expenses	\$	16,416
6	Meals & Entertainment	\$	28,517
7	Officers Life Insurance	\$	1,746
8	Non-Deductible Parking Costs	\$	1,740
9	Penalties	\$	6,803
10	Tonakoo	Ψ	0,000
11	Total Permanent Differences	\$	70,160
12	Total Formation Differences	<u> </u>	70,100
13	Tax Adjustments - Temporary Differences		
14	AFUDC net of Capitalized Interest	<del></del>	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	\$	.0.,.20
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	\$	(10,010)
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	\$	(2,773,628)
50	F /	<u> </u>	(=,::0,020)
51	Taxable Income / (NOL)	\$	1,032,574
52	Taxable Income / (NOL) Per Tax Return Workpapers	\$	1,032,574
53	Difference	\$	-,002,0.4
00	= mereniee	<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

Line No.			
1	Net Income/(Loss) before Income Tax per Books	\$	4,506,616
2			
3	Tax Adjustments - Permanent Differences		
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	\$	78,832
12			
13	Tax Adjustments - Temporary Differences		
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	\$	(2,597,586)
50			
51	Taxable Income / (NOL)	\$	1,987,862
52	Taxable Income / (NOL) Per Tax Return Workpapers	\$	1,987,862
53	Difference	\$	
50		<u> </u>	

Adjustments

				Base Period			to	o Reflect		
		Not		U		_		•	Т	est Period
Description	Normalized			Adjustments		Normalized		Return		Total
(a)		(b)		(c)		(d)		(e)		(f)
Tax Depreciation on a Straight-Line Basis (Flow-Thru)	\$	4,298,371	\$	515,970	\$	4,814,341	\$	-	\$	4,814,341
Book Depreciation	\$	5,127,545	\$	722,004	\$	5,849,548	\$	-	\$	5,849,548
Difference Between Straight-Line Basis Tax Depreciation and Book Depreciation	\$	(829,174)	\$	(206,034)	\$	(1,035,207)	\$	_	\$	(1,035,207)
	-	· · · · · ·		<u> </u>		<u> </u>				<u> </u>
Tax Depreciation	\$	8.262.648	\$	(2.811.131)	\$	5.451.517	\$	_	\$	5,451,517
'	•	-, - ,	•	( ,- , - ,	•	-, - ,-	·		•	-, - ,-
Tax Depreciation on a Straight-Line Basis (Flow-Thru)	\$	4.298.371	\$	515.970	\$	4.814.341	\$	_	\$	4,814,341
· ···· · · · · · · · · · · ·	•	.,,	•	2.2,2.2	•	1,011,011	•		•	.,,
Excess of Tax Depreciation over Straight-Line Basis Tax Depreciation	\$	3,964,277	\$	(3,327,101)	\$	637,175	\$	-	\$	637,175
	Tax Depreciation on a Straight-Line Basis (Flow-Thru)  Book Depreciation  Difference Between Straight-Line Basis Tax Depreciation and Book Depreciation  Tax Depreciation  Tax Depreciation on a Straight-Line Basis (Flow-Thru)	Tax Depreciation on a Straight-Line Basis (Flow-Thru) \$  Book Depreciation \$  Difference Between Straight-Line Basis Tax Depreciation and Book Depreciation \$  Tax Depreciation \$  Tax Depreciation on a Straight-Line Basis (Flow-Thru) \$	Description (a)Normalized (b)Tax Depreciation on a Straight-Line Basis (Flow-Thru)\$ 4,298,371Book Depreciation\$ 5,127,545Difference Between Straight-Line Basis Tax Depreciation and Book Depreciation\$ (829,174)Tax Depreciation\$ 8,262,648Tax Depreciation on a Straight-Line Basis (Flow-Thru)\$ 4,298,371	Description (a)  Tax Depreciation on a Straight-Line Basis (Flow-Thru)  Book Depreciation  Straight-Line Basis Tax Depreciation and Book Depreciation  Tax Depreciation  Tax Depreciation  Straight-Line Basis Tax Depreciation and Book Depreciation  Tax Depreciation  \$8,262,648 \$  Tax Depreciation on a Straight-Line Basis (Flow-Thru)  \$4,298,371 \$	Description (a)Normalized (b)Adjustments (c)Tax Depreciation on a Straight-Line Basis (Flow-Thru)\$ 4,298,371\$ 515,970Book Depreciation\$ 5,127,545\$ 722,004Difference Between Straight-Line Basis Tax Depreciation and Book Depreciation\$ (829,174)\$ (206,034)Tax Depreciation\$ 8,262,648\$ (2,811,131)Tax Depreciation on a Straight-Line Basis (Flow-Thru)\$ 4,298,371\$ 515,970	Description (a)Not Normalizing Adjustments (b)Normalizing Adjustments (c)Tax Depreciation on a Straight-Line Basis (Flow-Thru)\$ 4,298,371\$ 515,970\$Book Depreciation\$ 5,127,545\$ 722,004\$Difference Between Straight-Line Basis Tax Depreciation and Book Depreciation\$ (829,174)\$ (206,034)\$Tax Depreciation\$ 8,262,648\$ (2,811,131)\$Tax Depreciation on a Straight-Line Basis (Flow-Thru)\$ 4,298,371\$ 515,970\$	Description (a)         Not Normalized (b)         Normalizing Adjustments (c)         Normalized (d)           Tax Depreciation on a Straight-Line Basis (Flow-Thru)         \$ 4,298,371         \$ 515,970         \$ 4,814,341           Book Depreciation         \$ 5,127,545         \$ 722,004         \$ 5,849,548           Difference Between Straight-Line Basis Tax Depreciation and Book Depreciation         \$ (829,174)         \$ (206,034)         \$ (1,035,207)           Tax Depreciation         \$ 8,262,648         \$ (2,811,131)         \$ 5,451,517           Tax Depreciation on a Straight-Line Basis (Flow-Thru)         \$ 4,298,371         \$ 515,970         \$ 4,814,341	Description (a)         Not Normalized (b)         Normalizing Adjustments (c)         Normalized (d)         Reserve (d)           Tax Depreciation on a Straight-Line Basis (Flow-Thru)         \$ 4,298,371         \$ 515,970         \$ 4,814,341         \$           Book Depreciation         \$ 5,127,545         \$ 722,004         \$ 5,849,548         \$           Difference Between Straight-Line Basis Tax Depreciation and Book Depreciation         \$ (829,174)         \$ (206,034)         \$ (1,035,207)         \$           Tax Depreciation         \$ 8,262,648         \$ (2,811,131)         \$ 5,451,517         \$           Tax Depreciation on a Straight-Line Basis (Flow-Thru)         \$ 4,298,371         \$ 515,970         \$ 4,814,341         \$	Description         Not Normalized         Normalizing Adjustments         Normalized         Requested Return           Tax Depreciation on a Straight-Line Basis (Flow-Thru)         \$ 4,298,371         \$ 515,970         \$ 4,814,341         \$ -           Book Depreciation         \$ 5,127,545         \$ 722,004         \$ 5,849,548         \$ -           Difference Between Straight-Line Basis Tax Depreciation and Book Depreciation         \$ (829,174)         \$ (206,034)         \$ (1,035,207)         \$ -           Tax Depreciation         \$ 8,262,648         \$ (2,811,131)         \$ 5,451,517         \$ -           Tax Depreciation on a Straight-Line Basis (Flow-Thru)         \$ 4,298,371         \$ 515,970         \$ 4,814,341         \$ -	Description         Not Normalized         Normalized Adjustments         Normalized Return         Tax Depreciation on a Straight-Line Basis (Flow-Thru)         \$ 4,298,371         \$ 515,970         \$ 4,814,341         \$ -         \$           Book Depreciation         \$ 5,127,545         \$ 722,004         \$ 5,849,548         \$ -         \$           Difference Between Straight-Line Basis Tax Depreciation and Book Depreciation         \$ (829,174)         \$ (206,034)         \$ (1,035,207)         \$ -         \$           Tax Depreciation         \$ 8,262,648         \$ (2,811,131)         \$ 5,451,517         \$ -         \$           Tax Depreciation on a Straight-Line Basis (Flow-Thru)         \$ 4,298,371         \$ 515,970         \$ 4,814,341         \$ -         \$

	Normalizing Tax Adjustments									
		_				-	В	ook Plant		
Line No.	Description		Tax	Removals		263(a)	A	dj. (Below)		Total
	(a)			(b)		(c)		(d)		(e)
1	Tax Depreciation on a Straight-Line Basis (Flow-Thru)	\$	\$	(89,279)	\$	-	\$	605,249	\$	515,970
3	Book Depreciation	Ş	\$	-	\$	_	\$	722,004	\$	722,004
4 5	Difference Between Straight-Line Basis Tax Depreciation and Book Depreci	ation 3	\$	(89,279)	\$		\$	(116,755)	\$	(206,034)
6 7										
8 9	Tax Depreciation	Ş	\$	-	\$	(2,811,131)	\$	-	\$	(2,811,131)
10 11	Tax Depreciation on a Straight-Line Basis (Flow-Thru)	\$	\$	(89,279)	\$	-	\$	605,249	\$	515,970
12	Excess of Tax Depreciation over Straight-Line Basis Tax Depreciation	3	\$	89,279	\$	(2,811,131)	\$	(605,249)	\$	(3,327,101)
				rmalizing						
		,		s/Retirements		ost Test Year		epreciation		
		_	Durin	g Test Year	Additi	ons/Retirements	Ra	ite Change	Tota	al to (d) above
	Tax Return Depreciation	*	\$	-	\$	-	\$	-	\$	-
	Book Depreciation	\$	\$	18,703	\$	-	\$	703,301	\$	722,004
	Diff	\$	\$	18,703	\$	-	\$	703,301	\$	722,004
	Dfd Tax @ 21%	Ş	\$	3,928	\$	-	\$	147,693	\$	151,621
	Tax Deprec-BLM vs Bk [	Deprec Ratio		83.8%		83.8%		83.8%		83.8%
	Tax Deprec-BLM	9	\$	(15,678)	\$	-	\$	(589,571)	\$	(605,249)

<sup>\*</sup> 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 ncome/(Loss) (b)	Allo Con	cation of solidated Faxes (c)	South Dakota Gas Taxable Income/(Loss) (d)
1	Northwestern Corporation - Parent	\$ (452,841,485)	\$	-	\$224,156
2 3 4	Northwestern Energy Solutions Inc.	\$ (223,182)	\$	-	
5 6	Risk Partners Assurance, Ltd.	\$ (43,195)	\$	-	
7 8	Net Operating Loss	\$ -			
9 10	TOTAL	\$ (453,107,862)	\$		
11	Income Tax @ 21%	\$ _			
12 13	Credits and Adjustments	\$ -			
14	Total Consolidated Tax Liability	\$ -			

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

(Based Upon 2022 Tax Return)

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

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

Statement L Page 1 of 1

Taxes Other than Income Taxes December 31, 2023 Test Year

Line	Account		Actual Per Books		Test Period
No.	No.	Description	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			1,094,934	33,335	1,128,269

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	Account No.	Decoription		divotment
No.		Description	A	djustment
	(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

				Base Period		Adjustments to Reflect	
Line No.	Description	Reference	Not Normalized	Normalizing Adjustments	Normalized	Requested Return	Test Period Total
	(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 7	Total		68,256,095	(1,877,368)	66,378,727	6,043,222	72,421,949
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 15	Federal and State Income Taxes	Statement B	(1,388,540)	979,065	(409,475)	1,267,173	857,698
16							
17	Total		63,379,882	356,266	63,736,148	1,276,238	65,012,386
18							
19	Operating Income		4,876,213	(2,233,634)	2,642,579	4,766,984	7,409,563
20 21	Rate Base	Schedule M-1	95,775,608	(168,340)	95,607,268		95,607,268
22	Nate Base	Concadio W 1	00,770,000	(100,040)	00,001,200		00,007,200
23	Return on Rate Base		5.09%	-2.33%	2.76%	4.99%	7.75%
24							
25	Return on Equity		5.68%	-4.39%	1.30%	9.40%	10.70%

			nate	Hormanzing			
Line		Test Year 13 month	Case	Additions/Retirements	Post Test Year	Depreciation	Adjusted
No.	Description	Average Per Books	Expense	during Test Year	Additions/Retirements	Rate Change	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	(2, 6,557)	0	0	0	0	(2,2.3)566)
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		(2,221,000)		,		,	(2)2 (2)3337
38	Total SD Gas Rate Base	95,775,608	62,210	325,057	-	(555,608)	95,607,268
				·			

Rate

Normalizing

Regulatory Adjustment Description Margin **Gas Costs** Labor O&M Amortization Depreciation Taxes **Income Taxes** Total Source (b) (c) (d) (e) (f) (g) (h) (j) (k) (I) (a) Schedule I-1 Weather Normalization (60,773) 49,020 235 2,419 (9,099)1 2 Schedule I-1 37,820 29,865 Book to Bill (16)(7,939)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 20,424 (5,429)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 Schedule H-3 (31,426)12 930.1 General Advertising & Sponsorships 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 17 921 Spousal travel and lineman's rodeo trip on aircraft (2,276)478 (1,798)Schedule H-8 41,474 (8,709)32,764 Schedule H-9 928 Rate Case Expense 18 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 703,301 555,608 Depreciation for new rates (147,693)25 Statement J **Depreciation for Normalization** 18,703 (3,928)14,775 26 Schedule L-1 9,065 (1,904)7,161 Gross Receipts tax 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

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Class Cost of Service Study Income Statement-Proposed Rates

South Dakota Gas

39

40

41

42

Weighted Cost of Capital Long-term debt

Common stock equity

Test Year Ended December 31, 2023

Line No.	Description	Reference	Total Service Area	Residential	Small Commercial	Large Commercial	Option A L. Commercial	Option B L. Commercial
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(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	Gaisaidisa	\$24,402,244	\$13,414,715	\$4,441,475	\$6,546,055	\$1,763,913	\$4,782,142
6	Other revenues	Pg. 9, Ln. 29	1,974,938	650,793	385,648	938,497	201,918	736,579
7		3 -,	,- ,	,	,	, .		,
8	Total Revenues		26,377,183	14,065,508	4,827,123	7,484,552	1,965,831	5,518,721
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		\$18,109,922	\$9,871,120	\$3,255,725	\$4,983,077	\$1,294,623	\$3,688,454
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
	Repairs Tax Benefit		0	0	0	0	0	0
22								
23	Net Operating Income		\$7,409,563	\$3,759,236	\$1,408,371	\$2,241,956	\$601,573	\$1,640,383
24								
25								
26	Rate Base	Pg. 15, Ln. 43	95,607,560	48,506,416	18,172,591	28,928,553	7,762,254	21,166,299
27								
28							<u></u>	
29	Return on Rate Base		7.75%	7.75%	7.75%	7.75%	7.75%	7.75%
30								
31			<u> </u>					
32	Return on Equity		10.70%	10.70%	10.70%	10.70%	10.69%	10.69%
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%						
30								

2.07%

5.68%

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Class Cost of Service Study Income Statement-Required Rates

South Dakota Gas

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Weighted Cost of Capital Long-term debt Common stock equity

Test Year Ended December 31, 2023

Line No.	Description (a)	Reference (b)	Total Service Area (c)	Residential (d)	Small Commercial (e)	Large Commercial (f)	L. Con	tion A nmercial (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	Culci Tovolidos	1 g. 0, Lii. 20	1,074,000	000,700	000,010	000,107		201,010	100,010
5	Total Revenues		26,377,183	14,065,508	4,827,123	7,484,552	1.	,965,831	5,518,721
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		\$18,109,922	\$9,871,120	\$3,255,725	\$4,983,077	\$1,	,294,623	\$3,688,454
15									<u>.</u>
16	Operating Income Before Income Taxes		\$8,267,261	\$4,194,388	\$1,571,398	\$2,501,475	9	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		\$7,409,563	\$3,759,236	\$1,408,371	\$2,241,956		601,573	\$1,640,383
20									<u>.</u>
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		7.75%	7.75%	7.75%	7.75%		7.75%	7.75%
26			<del></del>				<del></del>		
27									
28	Return on Equity		10.70%	10.70%	10.70%	10.70%		10.69%	10.69%
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		22.100070							

2.0700%

5.6800%

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Class Cost of Service Study Income Statement-Present Rates

South Dakota Gas

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Common stock equity

Weighted Cost of Capital Long-term debt

Common stock equity

Test Year Ended December 31, 2023

Line No.	Description	Reference	Total Service Area	Residential	Small Commercial	Large Commercial	Option A L. Commercial	Option B L. Commercial
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(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	5 1 1 10: · · · · · · · · · · · · · · · · · · ·		(400 475)	(054 005)	(77.040)	(00.700)	10.500	(0.4.0.40)
17	Federal and State Income Taxes		(409,475)	(251,685)	(77,010)	(80,780)	13,562	(94,342)
18	Not On anding Income		<b>#0.040.500</b>	£4.004.007	£400.000	<b>#F04.000</b>	(¢07.500)	¢000 040
19	Net Operating Income		\$2,642,583	\$1,624,267	\$496,993	\$521,322	(\$87,520)	\$608,842
20								
21	Data Dasa	D= 45 l= 42	05 007 500	40 500 440	18,172,591	20,020,552	7 700 054	04.400.000
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	D. L D. L. D		0.700/	0.050/	0.700/	4.000/	4.400/	0.000/
25	Return on Rate Base		2.76%	3.35%	2.73%	1.80%	-1.13%	2.88%
26								
27	Datum an Equity		4.200/	0.440/	4.040/	0.540/	-6.02%	4 500/
28	Return on Equity		1.30%	2.41%	1.24%	-0.51%	-0.02%	1.52%
29	5 1 1 10: 1 5" " T D 1	04.000/						
30	Federal and State Effective Tax Rate	21.00%						
31	Conital Dation							
32	Capital Ratios	46.8700%						
33	Long-term debt	46.8700%						

53.1300%

2.0700%

0.6900%

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Class Cost of Service Study Customer Charge South Dakota Gas

Line No.	Description	Reference	Total Service Area	Residential	Small Commercial	Large Commercial	Option A L. Commercial	Option B L. Commercial
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1 2	Customer Rate Base							
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	T. A. I. O A	D:: 40 l:: 40	00.005.044	00 040 455	5.000.040	0.707.040	4 500 404	4.050.500
9 10	Total Customer Rate Base	Pg. 16, Ln. 10	33,885,211	26,049,155	5,039,043	2,797,013	1,538,431	1,258,582
11	Rate of Return on Rate Base	Calculated	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%
12	Nate of Neturi on Nate base	Calculated	1.1370	1.1370	1.1370	1.1370	7.75%	1.1370
13	Return on Rate Base		2,626,096	2,018,803	390,525	216,768	119,228	97,540
14	Neturn on Nate Base		2,020,030	2,010,000	000,020	210,700	113,220	37,040
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		B 07.1 05	0.004.040	0.040.544	445 457	407.044	07.004	00.007
27	Administrative & General Expenses	Pg. 37, Ln. 35	2,821,612	2,218,544	415,457	187,611	97,984	89,627
28	Depreciation Expense	D- 20 I - 25	1,847,397	1,420,724	274,679	151,994	83,544	68,450
29 30	Depreciation Expense	Pg. 38, Ln. 25	1,047,397	1,420,724	274,079	151,994	03,544	00,430
31	Taxes Other Than Income Taxes	Pg. 39, Ln. 25	406,841	312,878	60,491	33,472	18,398	15,074
32	Taxes Office Than income Taxes	1 g. 00, En. 20	400,041	312,070	00,431	00,412	10,000	10,074
33	MGP Removal Cost	Pg. 39, Ln. 34	0	0	0	0	0	0
34		9,						
35								
36	Customer Charge Revenue Requirement		11,069,034	8,619,580	1,632,988	816,466	425,283	391,183
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		18.68	17.08	19.50	200.51	140.22	376.50
							<del>-</del>	

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Class Cost of Service Study Classification Ratios South Dakota Gas

Line No.		Description	Classification Ratio Number	Total	Customer	Demand	Commodity	Total	Customer	Demand	Commodity
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1 2 3	Ratio C-1	CUSTOMER CLASSIFIER	Ratio C-1	1.00000000	1.00000000	0.00000000	0.00000000	1.00000000	1.00000000	0.00000000	0.00000000
4 5 6	Ratio C-2	DEMAND CLASSIFIER	Ratio C-2	1.00000000	0.00000000	1.00000000	0.00000000	1.00000000	0.00000000	1.00000000	0.00000000
7 8 9	Ratio C-3	COMMODITY CLASSIFIER	Ratio C-3	1.00000000	0.00000000	0.00000000	1.00000000	1.00000000	0.00000000	0.00000000	1.00000000
10 11 12	DIS Ratio C-4	STRIBUTION MAINS CLASSIFIER	Ratio C-4	1.00000000	0.00000000	0.95000000	0.05000000	1.00000000	0.00000000	0.95000000	0.05000000
13 14 15 16	COMPO Account 376 Account 380		Ratio C-5	\$91,679,631 \$37,660,547	\$0 \$37,660,547	\$87,095,649 \$0	\$4,583,982 \$0	\$37,169,774 \$1,501,456	\$0 \$1,501,456	\$35,311,285 \$0	\$1,858,489 \$0
17	Totals			\$129,340,178	\$37,660,547	\$87,095,649	\$4,583,982	\$38,671,230	\$1,501,456	\$35,311,285	\$1,858,489
18 19 20	Ratio C-5			1.00000000	0.29117439	0.67338433	0.03544128	1.00000000	0.03882618	0.91311512	0.04805870
21		PAYROLL CLASSIFIER	Ratio C-6								
22 23	Total Payroll Customer	Costs other than A & G		\$1,882,657	\$1,882,657	\$0	\$0	\$121,559	\$121,559	\$0	\$0
24	Demand			\$1,080,647	\$1,002,037	\$1,080,647	\$0 \$0	\$430,530	\$121,559	\$430,530	\$0 \$0
25	Commodity			\$875,204	\$0	\$0	\$875,204	\$471,769	\$0	\$0	\$471,769
26 27	Totals			\$3,838,508	\$1,882,657	\$1,080,647	\$875,204	\$1,023,858	\$121,559	\$430,530	\$471,769
28 29 30	Ratio C-6			1.00000000	0.49046583	0.28152787	0.22800630	1.00000000	0.11872643	0.42049776	0.46077581
31 32		STRIBUTION PLANT CLASSIFIER ution Plant in Service	Ratio C-7								
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 36	Commodity			\$19,593,179	\$0	\$0	\$19,593,179	\$10,561,500	\$0	\$0	\$10,561,500
37	Totals			\$166,901,933	\$60,182,935	\$87,125,819	\$19,593,179	\$50,223,878	\$4,951,532	\$34,710,846	\$10,561,500
38 39	Ratio C-7			1.00000000	0.36058861	0.52201803	0.11739336	1.00000000	0.09858920	0.69112238	0.21028842

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Class Cost of Service Study Classification Ratios

South Dakota Gas

Line No.	Description	Classification Ratio Number	Total	Customer	Demand	Commodity	Total	Customer	Demand	Commodity
NO.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	(4)	(6)	(0)	(u)	(6)	(1)	(9)	(11)	(1)	U)
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	Tital		0004.457	<b>0445</b> 000	<b>#407.050</b>	007.704	000 040	<b>#0.500</b>	400 700	<b>#00.000</b>
14 15	Totals		\$321,157	\$115,806	\$167,650	\$37,701	\$96,643	\$9,528	\$66,792	\$20,323
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	Total of Labor and Plant Related Costs		φ4,00 <i>1</i> ,439	\$2,340,697	φ1, <del>444</del> ,740	\$1,072,002	\$1,300,020	ф 155, 164	<b>Ф</b> Э <i>1</i> Э,ЭОЭ	φο <i>Π</i> ,οο ι
18	Ratio C-8		1.00000000	0.48187883	0.29742833	0.22069284	1.00000000	0.11723684	0.44051446	0.44224870
19	Natio 6-6		1.00000000	0.40107003	0.23742033	0.22009204	1.0000000	0.11723004	0.44031440	0.44224070
20	DISTRIB./TRANSMISSION OPERATIONS CLASSIF	IER Ratio C-9								
21	Total Distributions Operations Expense, Less S&E	ier rado o o								
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	Batta 0.40		4.00000000	0.50400704	0.40040004	0.00005000	4.00000000	0.0000000	0.00040404	0.74050500
38	Ratio C-10		1.00000000	0.53120761	0.18213901	0.28665338	1.00000000	0.00000000	0.28040494	0.71959506

South Dakota Gas

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

South Dakota Gas

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

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Class Cost of Service Study Operating Revenues-Proposed Rates South Dakota Gas

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	Small Commercia	Large Commercial
110.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	(-)	( )	ζ-,	(-)	(-,	( )	(3)	( )	( )	u,
1	GAS SERVICE REVENUES (NON-GAS COST)	480-481								
2		489								
3	Normalized therms					31,830,490	19,247,390	59,729,655	\$10,963,7	2 \$48,765,943
4	Time and account make the same					0.0000	0.4705	0.0002	0.40	0.0004
5	Times average rate per therm					0.2629	0.1785	0.0963	0.12	0.0901
7	Non-customer charge revenues				\$17,556,918	\$8,368,315	\$3,436,499	\$5,752,105	\$1,358,9	3 \$4,393,132
8	Tion outletter thange revenues				Ψ17,000,010	ψο,οοο,ο το	ψο, 100, 100	ψο,1 οΣ, 1 ο ο	<u> </u>	ψ1,000,102
9										
10	Annual bills					\$504,640	\$83,748	\$4,072	\$3,0	3 \$1,039
11										
12	Times average monthly customer charge					10.0000	12.0000	194.9779	133.51	4 374.4081
13										
14	Customer charge revenues				\$6,845,326	\$5,046,400	\$1,004,976	\$793,950	\$404,9	0 \$389,010
15 16	Total Gas Service Revenues				\$24,402,244	\$13,414,715	\$4,441,475	\$6,546,055	\$1,763,9	3 \$4,782,142
16 17	Total Gas Service Revenues				<b>Φ24,402,244</b>	\$13,414,715	φ4,441,475	\$0,540,055	\$1,763,9	3 \$4,702,142
18										
19	OTHER REVENUES									
20										
21	Late payment fees	487	C-3	A-3	\$79,746	\$22,908	\$13,852	\$42,986	\$7,8	0 \$35,096
22										
23	Miscellaneous service revenues	488	C-3	A-3	\$70,730	\$20,318	\$12,286	\$38,126	\$6,9	8 \$31,128
24										
25	Transportation revenues (contracts with deviation)	489	C-3	A-3	\$1,792,829	\$598,480	\$354,015	\$840,334	\$183,9	0 \$656,434
26 27	Other gas revenues	495	C-3	A-3	\$31,633	\$9,087	\$5,495	\$17,051	\$3,1	0 \$13,921
28	Other gas revenues	493	U-3	A-3	φ31,033	φ9,007	φ5,495	φ17,031	φ3, ι	0 \$13,921
29	Total Other Revenues				\$1,974,938	\$650,793	\$385,648	\$938,497	\$201,9	8 \$736,579
30					ψ.,σ,σσσ	ψοσο,. σο	<b>4000,010</b>	ψοσο, .στ	Ψ201,0	<u> </u>
31										
32	TOTAL REVENUES				\$26,377,183	\$14,065,508	\$4,827,123	\$7,484,552	\$1,965,8	1 \$5,518,721

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Class Cost of Service Study Operating Revenues-Present Rates South Dakota Gas

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

South Dakota Gas

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 2	GAS PLANT IN SERVICE									
3	Distribution Plant									
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	Totals		C-3		φ093,733	φ257,514	φ100,09 <del>4</del>	φ402,047	\$00,029	φ394,210
12	Structures and improvements	375								
13	Customer	0.0			\$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	Table		0.4		<b>***************</b>	004 440 005	<b>*</b> 000 000 770	007.400.774	00.074.407	#07.000.077
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	311			\$0	\$0	\$0	\$0	\$0	\$0
28	Demand			A-2	\$0	\$0	\$0	\$0 \$0	\$0	\$0
29	Commodity			7. 2	\$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		070								
40	Measuring and reg. sta. equipc. gate	379			••	**		••	•	••
41	Customer				\$0 \$0	\$0 \$0	\$0 #0	\$0	\$0	\$0 *0
42 43	Demand Commodity			A-3	\$0 ¢5 497 165	\$0 \$1,576,238	\$0 \$953,127	\$0 \$2,957,800	\$0 \$542,921	\$0 \$2,414,879
43 44	Commodity			A-3	\$5,487,165	\$1,576,∠38	\$953,127	\$∠,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
70	Totalo		0-0		ψυ,τυτ, 100	ψ1,010,200	ψ555,127	Ψ2,331,000	Ψ342,921	Ψ2,τ17,013

South Dakota Gas

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	Small Commercia	Large Commercial
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1 2	GAS PLANT IN SERVICE									
3	Distribution Plant									
5	Services	380								
6	Customer			A-6	\$37,660,547	\$31,012,400	\$5,146,691	\$1,501,456	\$882,73	
7	Demand				\$0	\$0	\$0	\$0		0 \$0
8 9	Commodity				\$0	\$0	\$0	\$0	\$	50 \$0
10	Totals		C-1		\$37,660,547	\$31,012,400	\$5,146,691	\$1,501,456	\$882,73	2 \$618,724
11									·	
12	Meters	381								
13	Customer			A-4	\$22,522,388	\$15,270,728	\$3,801,584	\$3,450,076	\$1,838,87	
14	Demand				\$0	\$0	\$0	\$0		0 \$0
15	Commodity				\$0	\$0	\$0	\$0	\$	\$0 \$0
16 17	Totals		C-1		\$22,522,388	\$15,270,728	\$3,801,584	\$3,450,076	\$1,838,87	9 \$1,611,197
18	Totals		C-1		\$22,322,300	φ15,270,726	φ3,001,30 <del>4</del>	\$3,450,076	\$1,030,07	9 \$1,011,197
19	Meter installations	382								
20	Customer	002		A-4	\$0	\$0	\$0	\$0	9	0 \$0
21	Demand				\$0	\$0	\$0	\$0		0 \$0
22	Commodity				\$0	\$0	\$0	\$0		0 \$0
23	•									
24	Totals		C-1		\$0	\$0	\$0	\$0		0 \$0
25										
26	Regulators	383			**	**	••	**		
27	Customer			A-5	\$0	\$0	\$0	\$0		0 \$0
28	Demand				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		50 \$0 50 \$0
29 30	Commodity				\$0	\$0	\$0	\$0	•	0 \$0
31	Totals		C-1		\$0	\$0	\$0	\$0		50 \$0
32	Totals		0-1			ΨΟ	ΨΟ	ΨΟ		ΨΟ
33	Regulator installations	384								
34	Customer	001		A-5	\$0	\$0	\$0	\$0	9	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
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	\$3,05	
43 44	Commodity				\$0	\$0	\$0	\$0	\$	\$0 \$0
44 45	Totals		C-2		\$30,170	\$11,476	\$6,674	\$12,020	\$3,05	5 \$8,965
-10			0 2		Ψου, 170	ψ11,-110	Ψ0,01 Τ	Ψ12,020	Ψ0,00	Ψ0,000

South Dakota Gas

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)	<del>-</del>	(i)	(j)
1 2	GAS PLANT IN SERVICE										
3 4	Distribution Plant										
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 9	Commodity				\$0	\$0	\$0	\$0		\$0	\$0
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	Tital		0.0			40	Φ0		-	•••	<b></b>
17 18	Totals		C-2		\$0	\$0	\$0	\$0	-	\$0	\$0
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	Commounty				ψ.ο,οοο,ο	ψο,ο2ο,ο2 .	ψο, του,σου	<b>\$10,001,000</b>		ψ.,σσσ,σ <u>2</u> 2	ψ0,022,010
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
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South Dakota Gas

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 2	ACCUMULATED RESERVE FOR DEPRECIATION									
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 7	Commodity			A-13	(\$8,982,950)	(\$2,580,435)	(\$1,560,349)	(\$4,842,166)	(\$888,806)	(\$3,953,360)
8	Totals		C-7		(\$76,520,092)	(\$38,994,177)	(\$14,499,604)	(\$23,026,311)	(\$6,180,784)	(\$16,845,527)
9										<u> </u>
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 14	Commodity			A-13	(\$305,366)	(\$87,720)	(\$53,042)	(\$164,604)	(\$30,214)	(\$134,390)
15	Totals		C-7		(\$2,601,219)	(\$1,325,567)	(\$492,898)	(\$782,754)	(\$210,109)	(\$572,645)
16					( , , , , , , , , , , , , , , , , , , ,	(, , , , , , , , , , , , , , , , , , ,	(, , , , , , , , , , , , , , , , , , ,	(, , , , , ,		(12 /2 2/
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					(070 101 011)	(0.10.0.10.7.1.1)	(\$44.000.500)	(000,000,005)	(\$0.000.000)	(0.17.110.170)
22 23	Totals				(\$79,121,311)	(\$40,319,744)	(\$14,992,502)	(\$23,809,065)	(\$6,390,893)	(\$17,418,172)
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		\$2,097,674	\$1,068,962	\$397,483	\$631,229	\$169,436	\$461,793
32	0	454								
33 34	Storage gas and fuel Customer	151				\$0	\$0	\$0	\$0	<b>¢</b> 0
3 <del>4</del> 35	Demand			A-2	\$1,257,457	\$478,309	\$278,178	\$500,970	\$127,310	\$0 \$373,660
36	Commodity			A-2	\$1,237,437	\$476,309 \$0	\$270,170	\$300,970 \$0	\$127,310	\$373,000 \$0
37	Commodity				ΨU	υψ	φυ	ΦΟ	φυ	φυ
38	Totals		C-2		\$1,257,457	\$478,309	\$278,178	\$500,970	\$127,310	\$373,660
						* -,	, .	* /		*,

South Dakota Gas

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 2	WORKING CAPITAL										
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				\$3,355,131	\$1,547,271	\$675,661	\$1,132,199		\$296,746	\$835,453
9	CACILIMODIZING CADITAL										
10 11	CASH WORKING CAPITAL										
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	Commounty				(4201,010)	(4.0,2)	(4.0,.02)	(♥ , )		(420,001)	(4.10,201)
17	Totals		C-8		(\$1,186,458)	(\$659,632)	(\$207,676)	(\$319,150)	•	(\$81,091)	(\$238,059)
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		\$62,211	\$34,587	\$10,889	\$16,735		\$4,251	\$12,484
27 28	ACCUMULATED DEFERRED INCOME TAXES										
20 29	ACCOMOLATED DEFERRED INCOME TAXES										
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	.00		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		(\$9,345,587)	(\$4,762,455)	(\$1,770,872)	(\$2,812,260)	•	(\$754,874)	(\$2,057,386)
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	Totala				\$95,607,560	\$48,506,416	\$18,172,591	\$28,928,553		\$7,762,254	\$21,166,299
43	Totals				000,100,000	φ40,300,410	\$10,172,091	\$20,920,003	:	φ1,102,204	φ∠1,100,∠99

South Dakota Gas

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	RATE BASE SUMMARY									
2	TATE BASE SOMMANT									
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	T				*********	000 040 455	<b>AF 000 040</b>	40.707.040		A4 050 500
10	Total				\$33,885,211	\$26,049,155	\$5,039,043	\$2,797,013	\$1,538,431	\$1,258,582
11 12										
13	Demand Rate Base									
14	Demand Nate base									
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									1	
20	Total				\$50,762,407	\$19,308,917	\$11,229,793	\$20,223,697	\$5,139,405	\$15,084,292
21										
22 23	Commodity Rate Base									
23 24	Commodity Rate base									
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				\$10,959,942	\$3,148,344	\$1,903,755	\$5,907,843	\$1,084,418	\$4,823,425
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					(+=,= 10,001)	(+ -,- 02, 100)	(+ 1,1 7 0,0 1 2)	(+=,312,200)	(+.0.,0)	(+=,=01,000)
40	Total				\$95,607,560	\$48,506,416	\$18,172,591	\$28,928,553	\$7,762,254	\$21,166,299

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Class Cost of Service Study Expenses South Dakota Gas Test Year Ended December 31, 2023

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 2	OPERATIONS & MAINTENANCE EXPENSES									
3 4	Gas Production Operations									
5	Supervision and engineering-labor	710								
6	Customer				\$0	\$0	\$0	\$0	\$0	\$0
7 8	Demand Commodity			A-2	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
9	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
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	Totals		C-2		Φ0	φυ	Φ0	Φ0		20
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	Ministration of the ALD	747/705								
26 27	Miscellaneous, fuel and LP gas expense-other Customer	717/735 723			\$0	\$0	\$0	\$0	\$0	\$0
28	Demand	123		A-2	\$13	\$5	\$3	\$5	\$0 \$1	\$0 \$4
29	Commodity			A-2	\$0	\$0	\$0	\$0	\$0	\$0
30	Commodity				ΨΟ	Ψ	ΨΟ	ΨΟ	ΨΟ	Ψ
31	Totals		C-2		\$13	\$5	\$3	\$5	\$1	\$4
32										
33	Gas Production Maintenance									
34										
35	Supervision and engineering-labor	740			••	**	**	••	**	••
36	Customer			4.0	\$0	\$0	\$0	\$0	\$0	\$0
37	Demand Common differ			A-2	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
38 39	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
40	Totals		C-2		\$0	\$0	\$0	\$0	\$0	\$0
41	. otale		0.2			Ψ.	Ψ0			
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	Totala		C-2		\$0	<b>#</b> 0	\$0	\$0		\$0
47	Totals		U-2		- \$0	\$0	\$0	\$0	\$0	\$0

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 2	OPERATIONS & MAINTENANCE EXPENSES									
3	Gas Production Maintenance									
5 6	Structures and production equipment-labor Customer	741/742			\$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	Structures and production equipment-other	741/742								
13	Customer	7-177-12			\$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 18	Totals		C-2		\$0	\$0	\$0	\$0	\$0	\$0
19	Total Production Expenses									
20	Customer				\$0	\$0	\$0	\$0	\$0	\$0
21	Demand				\$13	\$5	\$3	\$5	\$1	\$4
22	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
23	T					A.5	•			
24 25 26 27 28	Totals				\$13	\$5	\$3	\$5	\$1	\$4
29 30	Transmission Operation Expenses									
31	Supervision and engineering-labor	850								
32	Customer			A-23	\$0	\$0	\$0	\$0	\$0	\$0
33	Demand			A-24	\$3,099	\$1,178	\$686	\$1,235	\$314	\$921
34	Commodity			A-25	\$13,703	\$3,937	\$2,380	\$7,386	\$1,356	\$6,030
35 36	Totals		C-9		\$16,802	\$5,115	\$3,066	\$8,621	\$1,670	\$6,951
36 37	Totals		C-9		\$10,802	\$5,115	\$3,000	\$8,021	\$1,670	\$0,951
38	Supervision and engineering-other	850								
39	Customer			A-23	\$0	\$0	\$0	\$0	\$0	\$0
40	Demand			A-24	\$6,156	\$2,341	\$1,362	\$2,453	\$623	\$1,830
41	Commodity			A-25	\$27,216	\$7,819	\$4,727	\$14,670	\$2,693	\$11,977
42										
43	Totals		C-9		\$33,372	\$10,160	\$6,089	\$17,123	\$3,316	\$13,807
44 45	Mains and services expenses-labor	856								
46	Customer	000		A-14	\$4,846	\$3,991	\$662	\$193	\$113	\$80
47	Demand			A-15	\$11,206	\$4,263	\$2,479	\$4,464	\$1,134	\$3,330
48	Commodity			A-16	\$590	\$170	\$102	\$318	\$58	\$260
49	•						· · ·			
50	Totals		C-5		\$16,642	\$8,424	\$3,243	\$4,975	\$1,305	\$3,670
51										

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 2	OPERATIONS & MAINTENANCE EXPENSES									
3	Gas Transmission Expenses									
5	Mains and services expenses-labor	856								
6	Customer			A-14	\$151	\$124	\$21	\$6	\$4	
7	Demand			A-15	\$348	\$132	\$77	\$139	\$35	
8	Commodity			A-16	\$18	\$5	\$3	\$10	\$2	\$8
9 10	Totals		C-5		\$517	\$261	\$101	\$155	\$41	\$114
11	Totals		C-5		φυιτ	φ201	φισι	φ100		φ114
12	Meas. and reg. station exp.(gen)-labor	857								
13	Customer				\$0	\$0	\$0	\$0	\$0	\$0
14	Demand				\$0	\$0	\$0	\$0	\$0	
15	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	
16	•									
17	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
18										
19	Meas. and reg. station exp.(gen)-other	857								
20	Customer				\$5	\$5	\$0	\$0	\$0	\$0
21	Demand				\$11	\$11	\$0	\$0	\$0	\$0
22	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
23										
24	Totals		C-3		\$16	\$16	\$0	\$0	\$0	\$0
25										
26	Other expenses-labor	859			**		••			
27	Customer				\$0	\$0	\$0	\$0	\$0	
28	Demand			A-3	\$0	\$0 \$504	\$0	\$0	\$0	
29 30	Commodity			A-3	\$1,953	\$561	\$339	\$1,053	\$193	\$800
31	Totals		C-3		\$1,953	\$561	\$339	\$1,053	<del></del>	\$860
32	Totals		0-3		Ψ1,955	ψοσι	ψυυσ	Ψ1,000	Ψ195	ψοσο
33	Other expenses-other	859								
34	Customer	000			\$0	\$0	\$0	\$0	\$0	\$0
35	Demand				\$0	\$0	\$0	\$0	\$0	
36	Commodity			A-3	\$171	\$49	\$30	\$92	\$17	
37	,				****	*	***	**-	•	***
38	Totals		C-3		\$171	\$49	\$30	\$92	\$17	\$75
39					· · · · · · · · · · · · · · · · · · ·	* * * * * * * * * * * * * * * * * * * *	,			<u> </u>
40	Structures and improvements-labor	862								
41	Customer				\$0	\$0	\$0	\$0	\$0	\$0
42	Demand				\$0	\$0	\$0	\$0	\$0	
43	Commodity			A-3	\$414	\$119	\$72	\$223	\$41	\$182
44										
45	Totals		C-3		\$414	\$119	\$72	\$223	\$41	\$182
46										

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 2	OPERATIONS & MAINTENANCE EXPENSES										
3	Gas Transmission Expenses										
5	Structures and improvements-other Customer	862			\$0	\$0	\$0	\$0		\$0	\$0
7	Demand				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
8	Commodity			A-3	\$69	\$20	\$12	\$37		\$7	\$30
9	Commodity			74-0	ΨΟΟ	ΨΣΟ	ΨΙΖ	ΨΟΊ		Ψί	ψου
10	Totals		C-3		\$69	\$20	\$12	\$37	•	\$7	\$30
11	101410				- ++++	420	Ų. <u> </u>	Ψ01	•	Ψ.	Ψ00
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	Tatal		0.0		<b>04.007</b>	0407	<b>#000</b>	<b></b>		0404	<b>6740</b>
31	Totals		C-3		\$1,627	\$467	\$283	\$877		\$161	\$716
32	Mana and any station are (man) ather	865									
33	Meas. and reg. station exp.(gen)-other Customer	800			\$0	40	Φ0	Φ0		\$0	Φ0
34 35	Demand				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
36	Commodity			A-3	\$90	\$25	\$16	\$49		\$9	\$40
37	Commodity			A-3	φ90	φ25	φιο	φ49		φ9	φ40
38	Totals		C-3		\$90	\$25	\$16	\$49		\$9	\$40
39	Totals		C-3		490	φΖΟ	φ10	Ψ49		φθ	Ψ40
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	Commonly				ψ+5,000	ψ10,170	ψ1,504	Ψ27,110		ψ-τ,007	Ψ20,173
45	Totals				\$71,709	\$25,230	\$13,259	\$33,220		\$6,764	\$26,456
						-	*		•	-	

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Class Cost of Service Study Expenses South Dakota Gas

Line		Account	Classification	Allocation	Total		Small	Large		Small	Large
No.	Description	No.	Basis	Basis	Service Area	Residential	Commercial	Commercial		Commercial	Commercial
<u> </u>	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	(j)
1 2	OPERATIONS & MAINTENANCE EXPENSES										
3 4	Distribution Operation Expenses										
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	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 2	OPERATIONS & MAINTENANCE EXPENSES										
3	Distribution Operations Expenses										
5	Distribution load dispatching-labor	871									
6	Customer				\$0	\$0	\$0	\$0		\$0	\$0
/	Demand			A-3	\$0 \$0	\$0 \$7,651	\$0	\$0 \$44.357		\$0 \$2,635	\$0 \$44.700
8 9	Commodity			A-3	\$26,634	1 60,1¢	\$4,626	\$14,357		\$2,035	\$11,722
10	Totals		C-3		\$26,634	\$7,651	\$4,626	\$14,357	•	\$2,635	\$11,722
11	. State		0.0		Ψ20,001	ψ.,σσ.	ψ1,020	Ψ11,001		Ψ2,000	Ų,. <u></u>
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	012			\$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 \$0		\$0 \$0	\$0 \$0
29 30	Commodity				\$0	\$0	\$0	\$0		\$0	\$0
31	Totals		C-2		\$0	\$0	\$0	\$0	•	\$0	\$0
32	Totalo		0.2		Ψ0	Ψ	ΨΟ	ΨΟ	•	ΨΟ	ΨΟ
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	Material and a section of the sectio	874									
40 41	Mains and services expenses-labor Customer	8/4		A-14	\$311,217	\$256,278	\$42,531	\$12,408		\$7,295	\$5,113
41	Demand			A-14 A-15	\$311,217 \$719,737	\$256,278 \$273,772	\$42,531 \$159,222	\$12,408 \$286,743		\$7,295 \$72,869	\$5,113 \$213,874
43	Commodity			A-15 A-16	\$37,881	\$10,882	\$6,580	\$20,743		\$3,748	\$16,671
44	Sommonly .			,, 10	Ψ07,001	Ψ10,002	ψ0,000	Ψ20, τιθ		ψυ, ι τυ	Ψ10,011
45	Totals		C-5		\$1,068,835	\$540,932	\$208,333	\$319,570	•	\$83,912	\$235,658

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 2	OPERATIONS & MAINTENANCE EXPENSES										
3	Distribution Operations Expenses										
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	Mana and any station are (man) labor	875									
13	Meas. and reg. station exp.(gen)-labor Customer	8/5			\$0	\$0	\$0	\$0		\$0	\$0
14	Demand				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
15	Commodity			A-3	\$121,316	\$34,849	\$21,073	\$65,394		\$12,003	\$53,391
16	Commounty			,	ψ.2.,σ.σ	ψο 1,ο 1ο	Ψ2.,σ.σ	ψου,συ .		ψ.2,000	Ψοσ,σο.
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	<b>-</b>		0.0			40.070	00.105	<b>A7.100</b>		A4.070	
24 25	Totals		C-3		\$13,843	\$3,976	\$2,405	\$7,462	_	\$1,370	\$6,092
26 26	Meas. and reg. station exp.(indust)-labor	876									
27	Customer	070			\$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	<b>-</b>		0.0			**	***	•	_	•	
38 39	Totals		C-3		\$0	\$0	\$0	\$0		\$0	\$0
39 40	Meas. and reg. station exp.(c gate)-labor	877									
40	Customer	011			\$0	\$0	\$0	\$0		\$0	\$0
41	Demand				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
42	Commodity			A-3	\$92,908	\$26,689	\$16,138	\$50,081		\$9,193	\$40,888
43	Commodity			A-0	ψ32,300	Ψ20,003	φ10,100	ψ50,001		ψυ, 100	ψ+υ,υυ
45	Totals		C-3		\$92,908	\$26,689	\$16,138	\$50,081		\$9,193	\$40,888

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	Small nmercial	Large Commercial
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	 (i)	(j)
1 2	OPERATIONS & MAINTENANCE EXPENSES									
3	Distribution Operations Expenses									
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	Totals		U-3		\$10,001	<b>Φ4,334</b>	\$2,755	Ф0,044	 φ1,500	\$0,970
12	Meter and house regulator expenses-labor	878								
13	Customer	070		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 23	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	Totals		0-1		Ψ00,000	ΨΖΖ,1 3Ζ	ψ3,004	ψ3,140	 Ψ2,740	Ψ2,400
26	Customer installations expenses-labor	879								
27	Customer	0.0		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 36	Demand Commodity				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
37	Commodity				Φ0	ΦΟ	ΦΟ	ΦΟ	φU	Φυ
38	Totals		C-1		\$40,956	\$34,886	\$5,789	\$281	 \$209	\$72
39	Totals		0-1		Ψ+0,550	ψ0+,000	ψ0,700	ΨΖΟΙ	 Ψ203	Ψ12
40	Other expenses-labor	880								
41	Customer				\$0	\$0	\$0	\$0	\$0	\$0
42	Demand				\$0	\$0	\$0	\$0	\$0	\$0
43 44	Commodity			A-3	\$62,058	\$17,826	\$10,780	\$33,452	\$6,140	\$27,312
45	Totals		C-3		\$62,058	\$17,826	\$10,780	\$33,452	 \$6,140	\$27,312

	(a)	/l=\		Basis	Service Area	Residential	Commercial	Commercial	Commercia	I Commercial
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1 2	OPERATIONS & MAINTENANCE EXPENSES									
3	Distribution Operations Expenses									
5	Other expenses-other	880								
6	Customer				\$0	\$0	\$0	\$0		\$0 \$0
7	Demand				\$0	\$0	\$0	\$0		\$0 \$0
8 9	Commodity			A-3	\$73,073	\$20,991	\$12,693	\$39,389	\$7,2	30 \$32,159
10	Totals		C-3		\$73,073	\$20,991	\$12,693	\$39,389	\$7,2	30 \$32,159
11										
12	Rents	881								
13	Customer				\$0	\$0	\$0	\$0		\$0 \$0
14	Demand				\$0	\$0	\$0	\$0		\$0 \$0
15 16	Commodity			A-3	\$0	\$0	\$0	\$0		\$0 \$0
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	\$44,3	
21	Demand				\$1,383,431	\$526,226	\$306,046	\$551,159	\$140,0	
22	Commodity				\$892,456	\$256,366	\$155,021	\$481,069	\$88,3	)1 \$392,768
23									<del></del>	
24	Totals				\$3,431,446	\$1,686,952	\$631,923	\$1,112,571	\$272,7	12 \$839,829
25										
26										
27										
28										
29	But the state of t									
30	Distribution Maintenance Expenses									
31	Supervision and engineering-labor	885								
32 33	Customer	000		A-26	\$94,457	\$69,764	\$14,680	\$10,013	\$5,4	23 \$4,590
33 34	Demand			A-20 A-27	\$32,387	\$12,319	\$7,165	\$10,013 \$12,903	\$3,2 \$3,2	
35	Commodity			A-27 A-28	\$50,972	\$14,642	\$8,854	\$27,476	\$5,2 \$5,0	
36	Commodity			A-20	Ψ50,972	ψ14,04Z	ψ0,034	Ψ21,410	ψ3,0	φ22, <del>4</del> 32
37	Totals		C-10		\$177,816	\$96,725	\$30,699	\$50,392	\$13,7	16 \$36,646
38	Totals		C-10		\$177,010	φ90,723	\$30,099	\$50,392	<u> </u>	10 \$30,040
39	Supervision and engineering-other	885								
40	Customer	000		A-26	\$3,385	\$2,500	\$526	\$359	\$1	94 \$165
41	Demand			A-27	\$1,161	\$441	\$257	\$463	\$1	
42	Commodity			A-28	\$1,826	\$525	\$317	\$984	\$1	
43	Commonly			A-20	ψ1,020	ΨΟΖΟ	ΨΟΙΙ	Ψ554	Ψι	,
44	Totals		C-10		\$6,372	\$3,466	\$1,100	\$1,806	\$4	93 \$1,313

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 2	OPERATIONS & MAINTENANCE EXPENSES										
3	Distribution Maintenance Expenses										
5	Structures and improvements-labor	886									
6	Customer				\$0	\$0	\$0	\$0		\$0	\$0
<i>7</i> 8	Demand Commodity			A-3	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
9	Commodity			A-3	\$0	\$0	\$0	\$0		\$0	\$0
10	Totals		C-3		\$0	\$0	\$0	\$0	-	\$0	\$0
11	Totale		0.0			<del>+</del> •	Ψ0	<del></del>	-	ų,	<del></del>
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	007		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	Commounty			7.0	ψ.2,.00	Ψ0,00.	Ψ=,	ψο,		Ψ.,20.	ψ0,000
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	Totals		0-4		\$33,620	φ20,913	\$12,210	φ22,031	-	φ5,045	\$10,900
33	Compressor station equipment-labor	888									
34	Customer	000			\$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	<u>-</u>	\$0	\$0
39											
40	Compressor station equipment-other	888									
41	Customer			A 0	\$0 \$0	\$0 *0	\$0	\$0 \$0		\$0 \$0	\$0 \$0
42	Demand			A-2	\$0 \$0	\$0 \$0	\$0 £0	\$0 \$0		\$0 \$0	\$0 \$0
43 44	Commodity				Φ0	\$0	\$0	\$0		\$0	\$0
45	Totals		C-2		\$0	\$0	\$0	\$0	-	\$0	\$0
-10			O 2		Ψ0	ΨΟ	ΨΟ	ΨΟ	-	ΨΟ	ΨΟ

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 2	OPERATIONS & MAINTENANCE EXPENSES										
3	Distribution Maintenance Expenses										
5	Meas. and reg. station equip.(gen)-labor	889									
6	Customer				\$0	\$0	\$0	\$0		\$0	\$0
<i>7</i> 8	Demand Commodity			A-3	\$0 \$40,088	\$0 \$11,516	\$0 \$6,963	\$0 \$21,609		\$0 \$3,966	\$0 \$17,643
9	Commodity			A-3	<b>Φ4</b> 0,000	\$11,510	\$0,903	\$21,009		\$3,900	\$17,043
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			4.0	\$0	\$0	\$0	\$0		\$0	\$0
15 16	Commodity			A-3	\$35,197	\$10,110	\$6,114	\$18,973		\$3,483	\$15,490
17	Totals		C-3		\$35,197	\$10,110	\$6,114	\$18,973	-	\$3,483	\$15,490
18	Totals		0-0		ψου, τον	ψ10,110	ψ0,114	ψ10,575	-	ψ0,+00	ψ10,400
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
2 <del>4</del> 25	Totals		C-3		Φ0	φυ	Φ0	φU	-	φυ	Φ0_
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	<b>-</b>		0.0						-		
31 32	Totals		C-3		\$0	\$0	\$0	\$0	-	\$0	\$0
33	Meas. and reg. station exp.(c gate)-labor	891									
34	Customer	001			\$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		004									
40	Meas. and reg. station exp.(c gate)-other Customer	891			Φ0	<b>¢</b> 0	Φ0	<b>60</b>		¢0	<b>PO</b>
41 42	Demand				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
43	Commodity			A-3	\$24,220	\$6,957	\$4,207	\$13,056		\$2,397	\$10,659
44	oo			7.0	Ψ2-1,220	ψ0,001	Ψ-1,201	ψ10,000		Ψ2,007	ψ10,000
45	Totals		C-3		\$24,220	\$6,957	\$4,207	\$13,056	- -	\$2,397	\$10,659

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	Small Commerc	Large	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1 2	OPERATIONS & MAINTENANCE EXPENSES										
3	Distribution Maintenance Expenses										
5	Services-labor	892									
6	Customer			A-6	\$118,229	\$97,358	\$16,157	\$4,714	\$2		,943
/	Demand				\$0	\$0	\$0	\$0		\$0	\$0
8 9	Commodity				\$0	\$0	\$0	\$0		\$0	\$0
10	Totals		C-1		\$118,229	\$97,358	\$16,157	\$4,714	<u> </u>	,771 \$1,	,943
11	Totals		0-1		Ψ110,229	ψ91,330	ψ10,137	Ψ4,7 14	Ψ2	// ψ1	,343
12	Services-other	892									
13	Customer	002		A-6	\$39,834	\$32,802	\$5,444	\$1,588	9	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		),898
21	Demand				\$0	\$0	\$0	\$0		\$0	\$0
22	Commodity				\$0	\$0	\$0	\$0		\$0	\$0
23	T.4.1.		C-1		<b></b>	<b>#</b> 400.000	005.744	<b>#00.000</b>		400 040	
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	093		A-4	\$69,230	\$46,940	\$11,685	\$10,605	<b>\$</b> 5	,652 \$4,	1,953
28	Demand			Λ-4	ψ09, <u>2</u> 30 \$0	\$0,940 \$0	\$11,005	\$10,003	ΨΟ	\$0	\$0
29	Commodity				\$0 \$0	\$0	\$0 \$0	\$0		\$0	\$0
30	Commounty				40	40	Ψū	Ų.		ų.	Ψū
31	Totals		C-1		\$69,230	\$46,940	\$11,685	\$10,605	\$5	.652 \$4.	1,953
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			4.0	\$0	\$0	\$0	\$0		\$0	\$0
43 44	Commodity			A-3	\$0	\$0	\$0	\$0		\$0	\$0
44 45	Totals		C-3		\$0	\$0	\$0	\$0		\$0	\$0
40	Totals		0-3		<b>4</b> 0	Φ0	φυ	Ψ0		ΨΟ	Ψυ

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 2	OPERATIONS & MAINTENANCE EXPENSES									
3	Distribution Maintenance Expenses									
4										
5	Total Distribution Maintenance Expenses				Φ477 477	<b>#252.050</b>	<b>674.000</b>	<b>\$50.045</b>	¢07.440	<b>#00.000</b>
b 7	Customer Demand				\$477,477 \$324,057	\$352,656 \$123,263	\$74,206 \$71,689	\$50,615 \$129,105	\$27,412 \$32,810	\$23,203 \$96,295
, 8	Commodity				\$324,05 <i>1</i> \$195,901	\$123,263 \$56,275	\$71,689 \$34,028	\$129,105 \$105,598	\$32,810 \$19,385	\$96,295 \$86,213
9	Commodity				\$195,901	φ30,2 <i>1</i> 3	<b>Φ34,020</b>	\$105,596	\$19,363	φου,213
10	Totals				\$997,435	\$532,194	\$179,923	\$285,318	\$79,607	\$205,711
11	iotais				Ψυστ, του	ψυυΣ, τυτ	ψ173,320	Ψ200,010	Ψ13,001	Ψ200,711
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										<u> </u>
19										
20										
21										
22	0									
23	Customer Accounts Expenses									
24	Companision Jahan	901								
25 26	Supervision-labor Customer	901		A-7	\$0	\$0	\$0	\$0	\$0	<b>\$</b> 0
20 27	Demand			A-1	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
28	Commodity				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
29	Commodity				Ψ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	Ψ
30	Totals		C-1		\$0	\$0	\$0	\$0	\$0	\$0
31	1 514.15		٠.				Ψ0	Ψ.		
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	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	c	Small ommercial	Large Commercial
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	(j)
1 2	OPERATIONS & MAINTENANCE EXPENSES										
3	Customer Accounts Expenses										
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	Matanagadian amanaga athan	902									
12	Meter reading expenses-other Customer	902		A-7	\$35,081	\$29,277	\$4,859	\$945		\$343	\$602
14	Demand			A-1	\$35,061 \$0	\$29,277	\$4,659 \$0	\$945 \$0		\$343 \$0	\$002 \$0
15	Commodity				\$0	\$0 \$0	\$0 \$0	\$0		\$0	\$0
16	Commounty				40	40	Ψ0	40		40	Ψ.
17	Totals		C-1		\$35,081	\$29,277	\$4,859	\$945		\$343	\$602
18											· · · · · · · · · · · · · · · · · · ·
19	Customer records & collection explabor	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	Customan manufa 8 callestion aug. athen	903									
26 27	Customer records & collection expother Customer	903		A-7	\$367,927	\$307,061	\$50,958	\$9,908		\$3,600	\$6,308
28	Demand			Α-1	\$007,927 \$0	\$007,001	\$00,930 \$0	ψ9,900 \$0		\$3,000 \$0	\$0,500 \$0
29	Commodity				\$0	\$0 \$0	\$0 \$0	\$0		\$0	\$0
30	Commounty				ΨΟ	ΨΟ	ΨΟ	Ψ		ΨΟ	ΨΟ
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	Mice quatemer accounts evenence labor	905									
40 41	Misc. customer accounts expenses-labor Customer	903		A-7	\$0	\$0	\$0	\$0		\$0	\$0
41	Demand			A-1	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
43	Commodity				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
44	Commodity				ΨΟ	ΨΟ	ΨΟ	ΨΟ		ΨΟ	ΨΟ
45	Totals		C-1		\$0	\$0	\$0	\$0		\$0	\$0

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	OPERATIONS & MAINTENANCE EXPENSES									
3	Customer Accounts Expenses									
4 5	Misc. customer accounts expenses-other	905								
6	Customer	903		A-7	\$21,954	\$18,322	\$3,041	\$591	\$215	\$376
7	Demand			7-1	\$0	\$0	\$0	\$0	\$0	\$0
8 9	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
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	101410				Ψσ. ι, ισ.	φο, σ,σσ.	ψ2,00.	Ψ21,000	4.,500	ψ.ο,οο.
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			<b>.</b> .							
30	Totals		C-1		\$0	\$0	\$0	\$0	\$0	\$0
31	Cupanisian other	907								
32 33	Supervision-other Customer	907		A-7	\$0	\$0	\$0	\$0	\$0	\$0
34	Demand			A-1	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
35	Commodity				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
36	Commodity				ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ
37	Totals		C-1		\$0	\$0	\$0	\$0		\$0
38	Totals		0-1		ΨΟ	ΨΟ	ΨΟ	ΨΟ		ΨΟ
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
44	i utais		C-1		φ441,033	φυ/ υ,υου	φυ1,390	φ12,000	<u> </u>	φ1,010

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 2	OPERATIONS & MAINTENANCE EXPENSES									
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							•	·	<del></del>	
12	Inform. & instr. advertising explabor	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	<b>,</b>				**	**	**	**	**	**
17	Totals		C-1		\$0	\$0	\$0	\$0		\$0
18	. Ctale		٠.			Ψ.	Ψ.	<del></del>		
19	Inform. & instr. advertising expother	909								
20	Customer	000		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 \$0
23	Commodity				ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ
24	Totals		C-1		\$71,341	\$59,539	\$9,881	\$1,921	\$698	\$1,223
25	Totals		0-1		Ψ/1,541	Ψυσ,υυσ	ψ9,001	Ψ1,321		Ψ1,220
26	Misc. customer service & informlabor	910								
27	Customer	910		A-7	\$0	\$0	\$0	\$0	\$0	\$0
28	Demand			A-1	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Commodity				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
29	Commodity				φυ	φυ	φυ	φυ	Φ0	φυ
30 31	Totals		C-1		\$0	\$0	\$0	<u> </u>		
	Totals		C-1			\$0	\$0	\$0	\$0	\$0
32	Min and the control of the form of the control of t	040								
33	Misc. customer service & informother	910			••	••	40	•	•	••
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	<b>-</b>		0.4							
38	Totals		C-1		\$0	\$0	\$0	\$0	\$0	\$0

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 2	OPERATIONS & MAINTENANCE EXPENSES									
3	Customer Service & Information Expenses									
5	Total Customer Service & Information Exp.									
6	Customer				\$523,942	\$437,265	\$72,567	\$14,110	\$5,127	\$8,983
7	Demand				\$0	\$0	\$0	\$0	\$0	\$0
8	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
9										
10	Totals				\$523,942	\$437,265	\$72,567	\$14,110	\$5,127	\$8,983
11 12										
13										
14										
15										
16	Sales Expenses									
17										
18	Supervision-labor	911								
19	Customer				\$0	\$0	\$0	\$0	\$0	\$0
20	Demand				\$0	\$0	\$0	\$0	\$0	\$0 \$0
21	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
22										
23	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
24	0	244								
25	Supervision-other Customer	911			<b>#</b> 0	¢0	Φ0	r.o.	<b>#</b> 0	¢0
26 27	Demand				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
28	Commodity			A-3	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0
29	Commodity			A-3	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ
30	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
31							* -			
32	Demonstrating and selling-labor	912								
33	Customer				\$0	\$0	\$0	\$0	\$0	\$0
34	Demand				\$0	\$0	\$0	\$0	\$0	\$0
35	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
36									-	
37	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
38		0.40								
39	Demonstrating and selling-other	912			<b>#</b> 0	¢0	Φ0	\$0	<b>6</b> 0	¢ο
40	Customer Demand				\$0 \$0	\$0 \$0	\$0 \$0		\$0	\$0 \$0
41 42	Commodity			A-3	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
43	Commodity			V-2	φυ	φυ	φυ	ΦΟ	φ0	φυ
44	Totals		C-3		\$0	\$0	\$0	\$0		\$0
			0.0			ΨΟ	ΨΟ	ΨΟ		Ψ0

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 2	OPERATIONS & MAINTENANCE EXPENSES									
3	Sales Expenses									
4 5	Advertising-labor	913								
6	Customer	913			\$0	\$0	\$0	\$0	\$0	\$0
7	Demand				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
8	Commodity			A-3	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
9	Commodity			A-3	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ
10	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
11	Totals		0-3			ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ
12	Advertising-other	913								
13	Customer	010			\$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	33			,,,	Ψ*	Ψ.	Ψ0	ų.	Ψ.	40
17	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
18	Totalo		0 0			Ψ.	Ψ0	Ψ-		40
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 \$0
36	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
37	•									
38	Totals				\$0	\$0	\$0	\$0	\$0	\$0

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	Sma Commo		Large Commercial
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		(j)
1	OPERATIONS & MAINTENANCE EXPENSES										
2 3 4	Administrative and General Expenses										
5	Administrative and general salaries	920									
6	Customer	020		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 9	Commodity			A-19	\$362,800	\$104,218	\$63,019	\$195,563	\$	35,896	\$159,667
10	Totals		C-6		\$1,591,182	\$889,869	\$276,892	\$424,421	\$10	07,353	\$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 16	Commodity			A-19	\$217,184	\$62,388	\$37,725	\$117,071	\$.	21,489	\$95,582
17 18	Totals		C-6		\$952,534	\$532,705	\$165,756	\$254,073	\$	64,265	\$189,808
19	Administrative expenses transferred-labor	922									
20	Customer	OLL		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	<b>-</b>									•	
24 25	Totals		C-6		\$0	\$0	\$0	\$0		\$0	\$0
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 37	Commodity			A-22	\$95,581	\$27,456	\$16,603	\$51,522		\$9,457	\$42,065
38	Totals		C-8		\$433,095	\$240,786	\$75,809	\$116,500	<u> </u>	29,601	\$86,899
39	Totalo		0 0		Ψ100,000	ΨΣ 10,7 00	Ψ10,000	ψ110,000		20,001	ψου,σου
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
-						**	**			•	

	ear Ended December 31, 2023	_								_
Line		Account		Allocation	Total		Small	Large	Small	Large
No.	Description	No.	Basis	Basis	Service Area	Residential	Commercial	Commercial	Commercia	
1 2	(a) OPERATIONS & MAINTENANCE EXPENSES	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	<b>(j)</b>
3	Administrative and General Expenses									
4	Property insurance	924								
5	Customer	324		A-11	\$0	\$0	\$0	\$0	9	\$0 \$0
6	Demand			A-12	\$0	\$0	\$0	\$0		60 \$0
7	Commodity			A-13	\$0	\$0	\$0	\$0		0 \$0
8	Commodity			71.10	ΨΟ	ΨΟ	ΨΟ	ΨΟ	•	Ψ0
9	Totals		C-7		\$0	\$0	\$0	\$0		60 \$0
10					**	**	**		<del></del>	
11	Injuries and damages	925								
12	Customer			A-17	\$364,185	\$287,111	\$53,559	\$23,515	\$12,18	1 \$11,334
13	Demand			A-18	\$209,042	\$79,515	\$46,245	\$83,282	\$21,16	4 \$62,118
14	Commodity			A-19	\$169,301	\$48,633	\$29,408	\$91,260	\$16,75	
15	,				,,	, .,	, .,	, , , , ,	,	, ,
16	Totals		C-6		\$742,528	\$415,259	\$129,212	\$198,057	\$50,09	6 \$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)	(\$	(\$3)
21	Commodity			A-19	(\$9)	(\$2)	(\$2)	(\$5)	(\$	(\$4)
22										
23	Totals		C-6		(\$37)	(\$20)	(\$7)	(\$10)	(\$	(\$7)
24									·	
25	Employee pensions and benefits-other	926								
26	Customer			A-17	\$874,636	\$689,534	\$128,629	\$56,473	\$29,25	
27	Demand			A-18	\$502,042	\$190,965	\$111,063	\$200,014	\$50,82	9 \$149,185
28	Commodity			A-19	\$406,598	\$116,799	\$70,627	\$219,172	\$40,23	0 \$178,942
29										
30	Totals		C-6		\$1,783,276	\$997,298	\$310,319	\$475,659	\$120,31	4 \$355,345
31										
32	Regulatory Debits and Credits	407								
33	Customer			A-17	\$175,468	\$134,942	\$26,089	\$14,437	\$7,93	
34	Demand			A-18	\$254,022	\$96,625	\$56,195	\$101,202	\$25,71	
35	Commodity			A-19	\$57,126	\$16,410	\$9,923	\$30,793	\$5,65	2 \$25,141
36										
37	Totals		C-6		\$486,616	\$247,977	\$92,207	\$146,432	\$39,30	5 \$107,127
38	B									
39	Regulatory commission expenses	928			440.005	045.700	***	44.000	***	
40	Customer			A-20	\$19,985	\$15,736	\$2,941	\$1,308	\$68	
41	Demand			A-21	\$12,336	\$4,692	\$2,729	\$4,915	\$1,24	
42	Commodity			A-22	\$9,153	\$2,629	\$1,590	\$4,934	\$90	6 \$4,028
43	<b>-</b>		2.2			400.057	47.000	011.157		- **
44	Totals		C-8		\$41,474	\$23,057	\$7,260	\$11,157	\$2,83	5 \$8,322
45	M II	000								
46	Miscellaneous general expenses-labor	930		A 20	ФО.	ф <b>О</b>	ΦΔ.	<b>6</b> 0	*	0 60
47	Customer			A-20	\$0	\$0 \$0	\$0 \$0	\$0		0 \$0
48	Demand			A-21	\$0	\$0 \$0	\$0 \$0	\$0		0 \$0
49 50	Commodity			A-22	\$0	\$0	\$0	\$0	3	\$0 \$0
50 51	Totals		C-8		\$0	\$0	\$0	\$0		50 \$0
51	IUlais		U-0		<b>Φ</b> U	φU	ΦU	\$0	3	5 \$0

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	Small nmercial	Large Commercial
· ·	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1 2	OPERATIONS & MAINTENANCE EXPENSES									
3 4	Administrative and General Expenses									
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 9	Commodity			A-22	\$44,309	\$12,728	\$7,697	\$23,884	\$4,384	\$19,500
10	Totals		C-8		\$200,773	\$111,622	\$35,144	\$54,007	 \$13,723	\$40,284
11 12	Rents	931								
13	Customer	931		A-11	\$22,115	\$17,007	\$3,288	\$1,820	\$1,000	\$820
14	Demand			A-11 A-12	\$32,015	\$17,007 \$12,178	\$7,082	\$12,755	\$3,241	\$9,514
15	Commodity			A-12 A-13	\$7,199	\$2,068	\$1,250	\$3,881	\$712	\$3,169
16	Commonly			A-10	Ψ1,100	Ψ2,000	ψ1,200	ψ0,001	ΨΓΙΖ	ψ0,100
17	Totals		C-7		\$61,329	\$31,253	\$11,620	\$18,456	 \$4,953	\$13,503
18	· otalio		٠.		Ψ01,020	ψο.,200	ψ,σ2σ	ψ.ο,.οο	 ψ.,σσσ	ψ.ο,σσσ
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				45 700 000	<b>0.4.</b> 500.040	0010 570	0054044	****	4474 000
43	Customer				\$5,798,023	\$4,596,642 \$4,375,343	\$846,570	\$354,811	\$182,985	\$171,826 \$1,074,400
44 45	Demand				\$3,615,648	\$1,375,313	\$799,863	\$1,440,472	\$366,063	\$1,074,409 \$1,057,651
45 46	Commodity				\$2,403,228	\$690,351	\$417,444	\$1,295,433	\$237,782	\$1,057,651
47	Totals				\$11,816,899	\$6,662,306	\$2,063,877	\$3,090,716	 \$786,830	\$2,303,886

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	DEPRECIATION & AMORTIZATION EXPENSE									
2	DEFRECIATION & AMORTIZATION EXPENSE									
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		\$4,256,467	\$2,169,071	\$806,547	\$1,280,849	\$343,809	\$937,040
9										<u> </u>
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		\$866,813	\$441,724	\$164,249	\$260,840	\$70,015	\$190,825
16										<u> </u>
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		\$0	\$0	\$0	\$0	\$0	\$0
23								<u> </u>		<u> </u>
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				\$5,123,280	\$2,610,795	\$970,796	\$1,541,689	\$413,824	\$1,127,865

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)	•	(g)	(h)
1 2	TAXES OTHER THAN INCOME TAXES										
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 \$0 \$0
6 7	Commodity			A-19	\$0	\$0	\$0	\$0		\$0	\$0
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 14	Commodity			A-13	\$69,194	\$19,877	\$12,019	\$37,298		\$6,846	\$30,452
15 16	Totals		C-7		\$589,419	\$300,366	\$111,687	\$177,366		\$47,609	\$129,757
17	Other Taxes	408.19									
18	Customer	100.10		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				<b>.</b>					
34	Customer			A-11	\$0	\$0	\$0	\$0		\$0	\$0
35	Demand			A-12	\$0	\$0	\$0	\$0		\$0	\$0
36 37	Commodity			A-13	\$0	\$0	\$0	\$0		\$0	\$0
38	Totals		C-7		\$0	\$0	\$0	\$0	•	\$0	\$0
						* -					

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Class Cost of Service Study Expenses

South Dakota Gas
Test Year Ended December 31, 2023

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 2	PAYROLL COSTS OTHER THAN ADMIN. & GENI	ERAL								
3	Gas Production Expenses	710-742								
4	Customer				\$0	\$0	\$0	\$0	\$0	\$0
5	Demand				\$0	\$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	070-034			\$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	,				*****	<del></del>	*	*,	***,****	*****
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	Tabel				\$234,975	<b>\$400.400</b>	<b>#00 F45</b>	Φ0.000	Ф0.000	<b>A4 000</b>
22 23	Totals				\$234,975	\$196,102	\$32,545	\$6,328	\$2,299	\$4,029
24	Customer Service & Information Expenses	907-910								
25	Customer	307-310			\$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			**	**	••	••	20	•
32	Customer				\$0	\$0	\$0	\$0	\$0	\$0
33	Demand				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0
34 35	Commodity				\$0	\$0	φU	\$0	\$0	\$0
36	Totals				\$0	\$0	\$0	\$0		\$0
37	rotaio					ΨΟ	Ψ	Ψ0		Ψ0_
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

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Summary of Gas Sales and Transportation Revenues Twelve Months Ending December 31, 2023 South Dakota Gas

South I	Jakota Gas							Test Year		Test Year
			Base Year			Test Year		Revenues @		Revenues @
Line			Billing	Base Year	Base Year	Billing	Present	Present	Proposed	Proposed
No.	Description	Reference	Determinants	Rates	Revenues	Determinants	Rates	Rates	Rates	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		591,428		\$5,325,277	591,428		\$5,321,150		\$6,539,086
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	,	63,483,554		\$10,974,668	63,550,608		\$9,411,575		\$12,616,629
26			<del></del>			<u> </u>				
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	\$0.0012	\$6,368	\$0.0012	\$6,368
35	Rate Code 86-Contract Sales(Opt A)	Sch 2.1, P11	2,784,321	\$0.0012	\$3,258	2,787,416	\$0.0012	\$3,261	\$0.0012	\$3,261
34	Totals	55 <u>2,</u>	63,483,554	Ψ0.00.2	\$211,669	63,550,608	ψ0.001 <b>2</b>	\$211,900	Ψ0.0012	\$211,900
0-7	1 Oldio		00,400,004		Ψ211,009	00,000,000		Ψ211,300		Ψ211,500

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Summary of Gas Sales and Transportation Revenues Twelve Months Ending December 31, 2023 South Dakota Gas

Line No.	Dakota Gas  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 2	Gas Sales Revenues MGP Removal Cost Adjustment:		Therms			Therms				
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		63,483,554		\$0	63,550,608		\$0		\$0
10			<del></del>							
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		63,483,554		\$45,995,764	63,550,608		\$46,044,767		\$46,044,767
12										
13	Total Gas Sales Revenues		63,483,554	\$0.9846	\$62,507,377	63,550,608	\$0.9597	\$60,989,392	\$1.0293	\$65,412,382
14			-							
15										
16	Gas Cost Reconciling Adjustment				\$0			\$0		\$0
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	,	1,205	. ,	\$481,951	1,224	, ,	\$525,345	, ,	\$538,785
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	,	79,986,892	**	\$4,799,433	79,988,877		\$4,396,550		\$6,041,307
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NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Summary of Gas Sales and Transportation Revenues Twelve Months Ending December 31, 2023 South Dakota Gas

Statement O Page 3 of 3

Test Year

**Test Year** 

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

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Normalization of Billing Units - Therms and Revenues Twelve Months Ending December 31, 2023 South Dakota Residential - Rate Code 81

Line										
No.	Description	Reference	Block 1	Block 2	Block 3	Total				
	(a)	(b)	(c)	(d)	(e)	(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 9	Times		6	6	6	6				
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 17	Divide by Actual HDDs	Sch 2.2	7,665	7,665	7,665	7,665				
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			-					Test Year		Test Year
24			Base Year			Test Year		Revenues @		Revenues @
25			Billing	Base Year	Base Year	Billing	Present	Present	Proposed	Proposed
26	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Rates	Rates	Rates	Rates
27	•		(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
28										
29	Customer Charge		504,640	\$8.00	\$4,038,539	504,640	\$8.00	\$4,037,120	\$10.00	\$5,046,400
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	\$4,436,742
32	Over 30 therms		21,644,922	\$0.1703	\$3,686,291	21,672,630	\$0.1348	\$2,921,876	\$0.1750	\$3,792,710
33	Ad Valorem Tax Adjustment		31,794,270	\$0.0044	\$138,705	31,830,490	\$0.0044	\$138,863	\$0.0044	\$138,863
34	MGP Removal Cost Adjustment		31,794,270	\$0.0000	\$0	31,830,490	\$0.0000	\$0	\$0.0000	\$0
35	Gas Cost Commodity Charge		31,794,270	\$0.6606	\$21,002,480	31,830,490	\$0.6606	\$21,026,406	\$0.6606	\$21,026,406
36	Gas Cost Demand Charge		31,794,270	\$0.1235	\$3,925,060	31,830,490	\$0.1235	\$3,929,531	\$0.1235	\$3,929,531
37										
38	Totals		31,794,270		\$36,638,017	31,830,490		\$35,544,227		\$38,370,652
39 40	Less: Gas Cost				\$24,927,540			\$24,955,937		\$24,955,937
41	Margin				\$11,710,477			\$10,588,290		\$13,414,715

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Normalization of Billing Units - Therms and Revenues Twelve Months Ending December 31, 2023 South Dakota Small Commercial - Rate Code 82

Line										
No.	Description	Reference	Block 1	Block 2	Block 3	Total				
	(a)	(b)	(c)	(d)	(e)	(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	Dana Vara Artual Hartina Danas									
13 14	Base Year Actual Heating Degree 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	Divide by Actual Libbs	OCH 2.2	7,005	7,005	7,000	7,003				
18	Normalized HDD Sensitive Therms		7,988,170	6,202,220	1,329,800	15,520,190				
19	Add Freeman		7,000,170	0,202,220	1,020,000	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								Test Year		Test Year
24			Base Year			Test Year		Revenues @		Revenues @
25			Billing	Base Year	Base Year	Billing	Present	Present	Proposed	Proposed
26	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Rates	Rates	Rates	Rates
27			(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
28										
29	Customer Charge		83,748	\$9.99	\$836,514	83,748	\$10.00	\$837,480	\$12.00	\$1,004,976
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	\$2,286,569
32	Next 1,600 therms		7,055,491	\$0.1102	\$777,871	7,063,568	\$0.0927	\$654,863	\$0.1310	\$925,327
33	Over 2,000 therms		1,759,216	\$0.0868	\$152,559	1,760,948	\$0.0692	\$121,875	\$0.0973	\$171,340
34	Ad Valorem Tax Adjustment		19,227,170	\$0.0028	\$53,207	19,247,390	\$0.0028	\$53,263	\$0.0028	\$53,263
35	MGP Removal Cost Adjustment		19,227,170	\$0.0000	\$0	19,247,390	\$0.0000	\$0	\$0.0000	\$0
36	Gas Cost Commodity Charge Gas Cost Demand Charge		19,227,170	\$0.6576	\$12,642,864	19,247,390 19,247,390	\$0.6576	\$12,656,160	\$0.6576	\$12,656,160
37 38	Gas Cost Demand Charge		19,227,170	\$0.1243	\$2,390,197	19,247,390	\$0.1243	\$2,392,711	\$0.1243	\$2,392,711
39	Totals		19,227,170		\$18,654,701	19,247,390		\$18,337,213		\$19,490,346
40	Less: Gas Cost		18,221,110		\$15,033,061	13,241,330		\$15,048,871		\$15,048,871
41	2000. 000 0001				ψ10,000,001			ψ10,040,071		ψ10,040,071
42	Margin				3,621,640			3,288,342		4,441,475

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Normalization of Billing Units - Therms and Revenues Twelve Months Ending December 31, 2023 South Dakota Large Commercial/Industrial Firm - Rate Code 84 (Option A)

Line										
No.	Description	Reference	Block 1	Block 2	Block 3	Total				
	(a)	(b)	(c)	(d)	(e)	(f)				
1			All							
2			Therms							
3			HIGHIIS							
4	July 2023 Therm Units		97,088	0	0	97,088				
5	August 2023 Therm Units		95,714	0	0	95,714				
6	, tagast 2020 Them. State		00,1	· ·	ŭ	00,				
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	Total Therm Units - Test Year		4 000 000			4 000 000				
21	Total Therm Units - Test Year		4,083,232	0	0	4,083,232				
22						- 434		Test Year		Test Year
23			Base Year			Test Year		Revenues @		Revenues @
24 25	Revenue Recovery		Billing	Base Year Rates	Base Year Revenues	Billing Determinants	Present Rates	Present Rates	Proposed Rates	Proposed Rates
25 26	Revenue Recovery		Determinants	(d)	(e)		(g)	(h)	(i)	(j)
20 27			(c)	(u)	(e)	(f)	(9)	(11)	(1)	U)
28	Customer Charge		1,296	\$99.95	\$129,537	1,296	\$100.00	\$129,600	\$120.00	\$155,520
29	Distribution Delivery Commodity Charge		1,230	ψ55.55	Ψ120,001	1,230	ψ100.00	Ψ123,000	Ψ120.00	ψ100,020
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

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Normalization of Billing Units - Therms and Revenues Twelve Months Ending December 31, 2023 South Dakota Large Commercial/Industrial Firm - Rate Code 84 (Option B)

Line										
No.	Description	Reference	Block 1	Block 2	Block 3	Total				
	(a)	(b)	(c)	(d)	(e)	(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		67,275	0	0	67,275				
8 9	Times		6	6	6	6				
9 10	Baseload Therms - Annual		403,650	0	0	403,650				
11	Total Therm Units - Base Year		754,776	0	0	754,776				
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		755,230	0	0	755,230				
22								Test Year		Test Year
23			Base Year			Test Year		Revenues @		Revenues @
24			Billing	Base Year	Base Year	Billing	Present	Present	Proposed	Proposed
25	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Rates	Rates	Rates	Rates
26			(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
27				****	440.000		****	A17.100	****	<b>*</b> 40.040
28	Customer Charge Distribution Delivery Commodity Charge		57	\$295.26	\$16,830	57	\$300.00	\$17,100	\$320.00	\$18,240
29 30	All therms		754,776	\$0.0336	\$25,345	755,230	\$0.0301	\$22,740	\$0.0501	\$37,845
30	Ad Valorem Tax Adjustment		754,776 754,776	\$0.0336 \$0.0012	\$25,345 \$883	755,230 755,230	\$0.0301	\$22,740 \$884	\$0.0501	\$37,845 \$884
32	MGP Removal Cost Adjustment		754,776 754,776	\$0.0012	фооз \$0	755,230 755,230	\$0.0012	\$004 \$0	\$0.0012	\$004 \$0
33	Gas Cost Commodity Charge		754,776 754,776	\$0.3906	\$294,810	755,230 755,230	\$0.3906	\$294,987	\$0.3906	\$294,987
34	Gas Cost Commodity Charge		65,560	\$1.6260	\$106,599	65,560	\$1.6268	\$106,653	\$1.6268	\$106,653
35	Released Capacity/Balancing Charge		239,900	\$0.0170	\$4,078	240,040	\$0.0170	\$4,081	\$0.0170	\$4,081
36	Toloased Capacity/Dalationing Charge		200,000	ψυ.υ 17 0	ψ+,070	240,040	φυ.υ 17 0	Ψ+,∪∪ Ι	φυ.υ 170	ψ+,001
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

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Normalization of Billing Units - Therms and Revenues Twelve Months Ending December 31, 2023 South Dakota Large Commercial/Industrial Interruptible - Rate Code 85 (Option A)

Line										
No.	Description	Reference	Block 1	Block 2	Block 3	Total				
	(a)	(b)	(c)	(d)	(e)	(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		64,457	0	0	64,457				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		386,742	0	0	386,742				
11	Total Therm Units - Base Year		714,880	0	0	714,880				
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		715,312	0	0	715,312				
23								Test Year		Test Year
24			Base Year			Test Year		Revenues @		Revenues @
25			Billing	Base Year	Base Year	Billing	Present	Present	Proposed	Proposed
26	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Rates	Rates	Rates	Rates
27			(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
28	<b>.</b>									
29	Customer Charge		371	99	\$36,866	371	\$100.00	\$37,100	\$120.00	\$44,520
30	Distribution Delivery Commodity Charge									
31	All therms		714,880	\$0.0688	\$49,177	715,312	\$0.0572	\$40,894	\$0.0955	\$68,284
32	Ad Valorem Tax Adjustment		714,880	\$0.0018	\$1,280	715,312	\$0.0018	\$1,280	\$0.0018	\$1,280
33	MGP Removal Cost Adjustment		714,880	\$0.0000	\$0	715,312	\$0.0000	\$0	\$0.0000	\$0
34	Gas Cost Commodity Charge		714,880	\$0.2718	\$194,280	715,312	\$0.2718	\$194,397	\$0.2718	\$194,397
35	Released Capacity/Balancing Charge		714,880	\$0.0160	\$11,438	715,312	\$0.0160	\$11,445	\$0.0160	\$11,445
36	<del>-</del>		711000		****	745.046		0005.445		0010.555
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				\$87,323	¢407.604		¢70.074		¢444.004
40	Margin				\$87,3 <b>2</b> 3	\$487,624		\$79,274		\$114,084

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Normalization of Billing Units - Therms and Revenues Twelve Months Ending December 31, 2023 South Dakota Large Commercial/Industrial Interruptible - Rate Code 85 (Option B)

Line										
No.	Description	Reference	Block 1	Block 2	Block 3	Total				
	(a)	(b)	(c)	(d)	(e)	(f)				
1			_ All							
2			Therms							
3	1 1 0000 TI 11 II		20.472	•		00.470				
4	July 2023 Therm Units		69,173	0	0	69,173				
5	August 2023 Therm Units		137,285	0	0	137,285				
6	0.14.4.1		000 450			000.450				
/	Subtotal		206,458	<u> </u>	<u> </u>	206,458				
8	Times		6	б	б	б				
9	Deceled Themse Assess		4 000 740		•	4 000 740				
10	Baseload Therms - Annual		1,238,748	0	0	1,238,748				
11	Total Therm Units - Base Year		574,854	0	0	574,854				
12	David Varia Astrollia di a Davisa									
13	Base Year Actual Heating Degree		000 004	•	•	000 004				
14	Day (HDD) Sensitive Therms	0.1.00	-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	Name III at LIBB Committee Theorem		004.700		•	004.700				
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	T T					570.000				
21	Total Therm Units - Test Year		573,988	0	0	573,988				
22								Test Year		Test Year
23			Base Year			Test Year		Revenues @		Revenues @
24	_		Billing	Base Year	Base Year	Billing	Present	Present	Proposed	Proposed
25	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Rates	Rates	Rates	Rates
26			(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
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				\$28,586			\$26,655		\$38,715

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Normalization of Billing Units - Therms and Revenues Twelve Months Ending December 31, 2023 South Dakota Large Commercial/Industrial Interruptible - Rate Code 86 (Option A)

No.         Description         Reference         Block 1         Block 2         Block 3         Total           1         (a)         (b)         (c)         (d)         (e)         (f)           1         All         All         Therms         5           2         Therm Units         57,229         0         0         57,229           5         August 2023 Therm Units         64,201         0         0         64,201           6         6         6         6         6         6           7         Subtotal         121,430         0         0         121,430           8         Times         6         6         6         6           9         Baseload Therms - Annual         728,580         0         0         728,580           11         Total Therm Units - Base Year         3,553,860         0         0         3,553,860           12         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	
All   Therms   State   Therms   Therms   Therms   Therms   State   Therms   State   Therms   State   Therms   State   Therms   State   Therm   Therms   State   Therm   Therms   State   Therm   Therms   State   Therm   Therms   State   Therms   Therms   Therms   State   Therms   Therms   Therms   Therms   Therms   Therms   The	
Therms  Therms  July 2023 Therm Units Fig. 229 August 2023 Therm U	
Therms  Therms  July 2023 Therm Units Fig. 229 August 2023 Therm U	
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 0 121,430 8 Times 6 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 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 16 Divide by Actual HDDs Sch 2,2 7,665 7,665 7,665 7,665	
4     July 2023 Therm Units     57,229     0     0     57,229       5     August 2023 Therm Units     64,201     0     0     64,201       6     8     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	
5     August 2023 Therm Units     64,201     0     0     64,201       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       16     Divide by Actual HDDs     Sch 2.2     7,665     7,665     7,665     7,665	
6 7 Subtotal 121,430 0 0 0 121,430 8 Times 6 6 6 6 9 10 Baseload Therms - Annual 728,580 0 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 16 Divide by Actual HDDs Sch 2.2 7,665 7,665 7,665	
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       16     Divide by Actual HDDs     Sch 2.2     7,665     7,665     7,665     7,665	
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       16     Divide by Actual HDDs     Sch 2.2     7,665     7,665     7,665     7,665	
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 16 Divide by Actual HDDs Sch 2.2 7,665 7,665 7,665	
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       16     Divide by Actual HDDs     Sch 2.2     7,665     7,665     7,665     7,665	
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 16 Divide by Actual HDDs Sch 2.2 7,665 7,665 7,665	
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       16     Divide by Actual HDDs     Sch 2.2     7,665     7,665     7,665     7,665	
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       16     Divide by Actual HDDs     Sch 2.2     7,665     7,665     7,665     7,665	
15     Times Normal HDDs     Sch 2.2     7,675     7,675     7,675       16     Divide by Actual HDDs     Sch 2.2     7,665     7,665     7,665     7,665	
16 Divide by Actual HDDs Sch 2.2	
<u> </u>	
17	
18 Normalized HDD Sensitive Therms 2,828,970 0 0 2,828,970	
19 Add: Baseload Therms Above	
20	
21 Total Therm Units - Test Year 3,557,550 0 0 3,557,550	
	Test Year
	levenues @
	Proposed
·	Rates
26 (c) (d) (e) (f) (g) (h) (i)	(j)
27	
	\$147,300
29 Distribution Delivery Commodity Charge	****
30 All therms 3,553,860 \$0.0711 \$252,683 3,557,550 \$0.0572 \$203,385 \$0.0955	\$339,607
31 Ad Valorem Tax Adjustment 3,553,860 \$0.0018 \$6,361 3,557,550 \$0.0018 \$6,368 \$0.0018	\$6,368
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 \$	\$0 \$1,583,387
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	\$1,583,387
34 Released Capacity/Balancing Charge 3,553,860 \$0.0170 \$60,416 3,557,550 \$0.0170 \$60,478 \$0.0170 \$35	\$60,478
	\$2,137,140
	\$1,643,865
38 \$1,042,101 \$1,043,003 \$	ψ1,040,000
39 Margin \$2,606,559 \$404,999 \$357,053	

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Normalization of Billing Units - Therms and Revenues Twelve Months Ending December 31, 2023 South Dakota Large Commercial/Industrial Interruptible - Rate Code 86 (Option B)

Line No.	Description	Reference	Block 1	Block 2	Block 3	Total				
140.	(a)	(b)	(c)	(d)	(e)	(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	0.14.4.1		00.000	•	0	00.000				
7 8	Subtotal		68,266 6	0 6	0	68,266				
8 9	Times					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	Total Mem onto - Dase Teal		2,704,021			2,704,021				
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								Test Year		Test Year
23			Base Year			Test Year		Revenues @		Revenues @
24			Billing	Base Year	Base Year	Billing	Present	Present	Proposed	Proposed
25	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Rates	Rates	Rates	Rates
26			(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
27										
28	Customer Charge		305	\$366.22	\$111,696	305	\$350.00	\$106,750	\$370.00	\$112,850
29	Distribution Delivery Commodity Charge		0.704.004	***	***	0.707.440	40.0004	***	00.0504	4400.077
30	All therms		2,784,321	\$0.0334	\$93,108	2,787,416	\$0.0301	\$83,929	\$0.0501	\$139,677
31	Take or Pay - SD Wheat Growers		0.704.004	00.0040	<b>#0.050</b>	0.707.440	<b>#0.0040</b>	\$0	<b>#0.0040</b>	\$0
32 33	Ad Valorem Tax Adjustment MGP Removal Cost Adjustment		2,784,321 2,784,321	\$0.0012 \$0.0000	\$3,258	2,787,416 2,787,416	\$0.0012 \$0.0000	\$3,261 \$0	\$0.0012 \$0.0000	\$3,261 \$0
33 34	Gas Cost Commodity Charge		2,784,321	\$0.0000 \$0.3681	\$0 \$1,024,814	2,787,416	\$0.0000 \$0.3681	\$0 \$1,025,953	\$0.0000 \$0.3681	\$1,025,953
34 35	Released Capacity/Balancing Charge		2,784,321	\$0.3681 \$0.0170	\$1,024,814 \$47,333	2,787,416	\$0.3681	\$1,025,953 \$47,386	\$0.3681	\$1,025,953 \$47,386
35 36	neleased Capacity/Dalancing Charge		2,104,321	φυ.υ1/0	φ4 <i>1</i> ,333	2,101,410	φυ.υ1/0	φ4 <i>1</i> ,300	φυ.υ1/0	φ4 <i>1</i> ,380
36 37	Totals		2,784,321		\$1,280,209	2,787,416		\$1,267,279		\$1,329,127
38	Less: Gas Cost		2,104,521		\$1,072,147	2,707,410		\$1,073,339		\$1,073,339
39	2000. 000 0001				Ψ1,012,141			ψ1,010,009		ψ1,010,009
40	Margin				\$208,062			\$193,940		\$255,788

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Normalization of Billing Units - Therms and Revenues Twelve Months Ending December 31, 2023 South Dakota Transportation - Rate Code 87 (Option A)

Line										
No.	Description	Reference	Block 1	Block 2	Block 3	Total				
	(a)	(b)	(c)	(d)	(e)	(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	Total Thomas Holbs Total Vision		0.007.040	•	•	0.007.040				
21	Total Therm Units - Test Year		2,607,618	0	0	2,607,618				
22								Test Year		Test Year
23			Base Year	5 1/	5 7	Test Year		Revenues @		Revenues @
24	Davience Davience		Billing	Base Year	Base Year	Billing	Present	Present	Proposed	Proposed
25	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Rates	Rates	Rates	Rates
26 27			(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
28	Customer Charge		384	\$150.01	\$57,605	384	\$150.00	\$57,600	\$150.00	\$57,600
29	Distribution Delivery Commodity Charge		304	φ150.01	φ31,003	304	φ130.00	φ57,000	φ130.00	\$57,000
30	All therms		2,605,633	\$0.0663	\$172,837	2,607,618	\$0.0572	\$149,072	\$0.0955	\$248,926
31	Extended Service Rider Discount		2,003,033	ψ0.0003	\$172,037	2,007,010	ψ0.0372	\$149,072	ψ0.0933	\$0
32	Ad Valorem Tax Adjustment		2,605,633	\$0.0018	\$4,664	2,607,618	\$0.0018	\$4,668	\$0.0018	\$4,668
33	MGP Removal Cost Adjustment		2,605,633	\$0.0000	\$0 \$0	2,607,618	\$0.0000	ψ+,000 \$0	\$0.0000	ψ+,000 \$0
34			2,000,000	ψυ.υυσυ	Ψ	2,00.,0.0	ψ0.0000	<b>40</b>	<b>\$3.0000</b>	ΨΟ
35	Totals		2,605,633		\$235,106	2,607,618		\$211,340		\$311,194
36	Less: Gas Cost		_,,-50		\$0	_,,		\$0		\$0
37					**			**		**
38	Margin				\$235,106			\$211,340		\$311,194
	-									

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Normalization of Billing Units - Therms and Revenues Twelve Months Ending December 31, 2023 South Dakota Transportation - Rate Code 87 (Option B)

Line										
No.	Description	Reference	Block 1	Block 2	Block 3	Total				
	(a)	(b)	(c)	(d)	(e)	(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 17	Divide by Actual HDDs	Sch 2.2		-		<del></del>				
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								Test Year		Test Year
24			Base Year			Test Year		Revenues @		Revenues @
25			Billing	Base Year	Base Year	Billing	Present	Present	Proposed	Proposed
26	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Rates	Rates	Rates	Rates
27	•		(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
28			, ,	. ,		**	107	. ,		•
29	Customer Charge		672	\$351.32	\$236,087	672	\$350.00	\$235,200	\$370.00	\$248,640
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	\$3,720,109
32	Extended Service Rider Discount				(\$79,751)			(\$79,751)		(\$117,716)
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	\$0.0170	\$168,910
35	Ad Valorem Tax Adjustment		74,238,850	\$0.0012	\$86,859	74,238,850	\$0.0012	\$86,859	\$0.0012	\$86,859
36	MGP Removal Cost Adjustment		74,238,850	\$0.0000	\$0	74,238,850	\$0.0000	\$0	\$0.0000	\$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

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy Normalization of Billing Units - Therms and Revenues Twelve Months Ending December 31, 2023 South Dakota Transportation - Contracts with Deviations

Line										
No.	Description	Reference	Block 1	Block 2	Block 3	Total				
	(a)	(b)	(c)	(d)	(e)	(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	August 2023 Therm Onlis									
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	, tad. 2400.044									
22	Total Therm Units - Test Year		0	0	0	0				
23								Test Year		Test Year
24			Base Year			Test Year		Revenues @		Revenues @
25			Billing	Base Year	Base Year	Billing	Present	Present	Proposed	Proposed
26	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Rates	Rates	Rates	Rates
27			(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
28										
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		2 4 4 2 4 0 0	¢0.4050	£4.225.204	2 4 4 2 4 2 2	¢0.4005	£4 000 70F	¢0.400F	£4 000 700
31 32	All therms Extended Service Rider Discount		3,142,409	\$0.4250	\$1,335,384	3,142,409	\$0.4095	\$1,286,725	\$0.4095	\$1,286,729
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	Ψ0.0012	\$149,032	ψ0.0012	\$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 Public Service Corporation, d/b/a NorthWestern Energy South Dakota Rate Review Description of Utility Operations December 31, 2023 Test Year

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

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.