

NorthWestern Energy
2022 UTILITY ADMINISTRATION STUDY
August 2021

Plant Allocation (000's Omitted)

	In-Service	CWIP	Common Plant	Gross Plant	Percent
MTU	5,165,963	226,071	0	5,392,034	75.90%
NPS	1,279,586	108,849	0	1,388,435	19.54%
CU4	316,820	6,775		323,595	4.56%
Total	6,762,369	341,695	0	7,104,064	100.00%

Source: SAP Trial Balance Account 160000-165999 MT12-100, SD12-100

Margin

MTU	724,628	77.16%
NPS	144,669	15.40%
CU4	69,871	7.44%
Total	939,168	100.0%

Source: Historical Income by Segment (Profit Centers) MT01-100, SD01-100

Operating Labor Allocation (000's Omitted)

MTU	70,736	84.59%
NPS	12,838	15.35%
CU4	45	0.05%
Total	83,619	99.99%

Source: SAP Trial Balance Account 503000-503999

Allocation of Factors

Gross Plant:

	MTU	75.90%
	NPS	19.54%
	CU4	4.56%

Margin:

	MTU	77.16%
	NPS	15.40%
	CU4	7.44%

Direct Labor:

	MTU	84.59%
	NPS	15.35%
	CU4	0.05%

	Plant	Margin	Labor	Total	%	
Total MT	75.90%	77.16%	84.59%	237.65%	79%	79.2167%
Total NP	19.54%	15.40%	15.35%	50.29%	17%	16.7633%
Total CU	4.56%	7.44%	0.05%	12.05%	4%	4.0167%