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

Line No.	Acct No.	Description	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	13 Month Average	Normalizing Adjustments	Adjusted Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
1		**PRODUCTION**																
2	304	304.0-SD Gas Prod. & Stora	$ 30,170	$ 30,170	$ 30,170	$ 30,170	$ 30,170	$ 30,170	$ 30,170	$ 30,170	$ 30,170	$ 30,170	$ 30,170	$ 30,170	$ 30,170	$ 30,170	$ -	$ 30,170
3																		
4		**TRANSMISSION**																
5	367	367.0-Gas Transmission Mains	$ 8,870,070	$ 8,870,070	$ 8,870,070	$ 8,870,070	$ 8,868,303	$ 8,868,303	$ 8,868,303	$ 8,868,303	$ 8,868,303	$ 8,868,303	$ 8,868,303	$ 8,868,303	$ 8,868,303	$ 8,868,847	$ -	$ 8,868,847
6																		
7		**DISTRIBUTION**																
8	374.1	374.1-Gas Dist Land	$ 385,388	$ 385,388	$ 407,445	$ 407,445	$ 407,775	$ 407,775	$ 407,775	$ 428,674	$ 428,674	$ 428,674	$ 428,674	$ 428,674	$ 513,451	$ 420,447	$ -	$ 420,447
9	374.3	374.3-Gas Dist Land Rights	$ 475,308	$ 475,308	$ 475,308	$ 475,308	$ 475,308	$ 475,308	$ 475,308	$ 475,308	$ 475,308	$ 475,308	$ 475,308	$ 475,308	$ 475,308	$ 475,308	$ -	$ 475,308
10	375.0	375.0-Gas Dist Structures & Improve	$ 447,059	$ 447,059	$ 463,101	$ 463,101	$ 463,101	$ 463,101	$ 463,101	$ 475,640	$ 475,640	$ 475,640	$ 475,640	$ 475,640	$ 475,640	$ 466,420	$ -	$ 466,420
11	376.1	376.1-Gas Dist Mains - Steel Pipe	$ 43,033,454	$ 43,000,374	$ 42,999,345	$ 42,999,345	$ 42,994,564	$ 43,002,716	$ 43,096,483	$ 42,899,568	$ 42,897,013	$ 42,899,124	$ 42,901,309	$ 42,902,955	$ 44,077,085	$ 43,054,103	$ 993,041	$ 44,047,144
12	376.3	376.3-Gas Dist Mains - Plastic Pipe	$ 38,045,512	$ 38,370,370	$ 38,370,843	$ 38,392,604	$ 38,408,151	$ 38,455,488	$ 38,645,736	$ 38,716,558	$ 38,744,345	$ 38,768,387	$ 38,861,616	$ 39,025,440	$ 41,122,269	$ 38,763,640	$ -	$ 38,763,640
13	378.0	378.0-Gas Dist Measuring & Regulati	$ 7,142,255	$ 7,243,941	$ 7,956,827	$ 7,957,970	$ 7,961,805	$ 7,972,322	$ 7,972,322	$ 8,233,909	$ 8,233,605	$ 8,365,453	$ 8,373,678	$ 8,495,734	$ 8,651,787	$ 8,043,201	$ 116,656	$ 8,159,857
14	379.0	379.0-Gas Dist-Reg Equipment -Borde	$ 5,459,564	$ 5,515,350	$ 5,504,195	$ 5,504,392	$ 5,513,971	$ 5,367,722	$ 5,367,722	$ 5,369,360	$ 5,369,360	$ 5,369,360	$ 5,368,860	$ 5,382,146	$ 6,241,146	$ 5,487,165	$ -	$ 5,487,165
15	380.0	380.0-Gas Dist Services Steel Pipe	$ 2,259,297	$ 2,258,675	$ 2,254,701	$ 2,254,563	$ 2,254,386	$ 2,254,058	$ 2,252,484	$ 2,251,941	$ 2,250,065	$ 2,246,620	$ 2,245,640	$ 2,243,451	$ 2,243,012	$ 2,251,453	$ -	$ 2,251,453
16	380.1	380.1-Gas Dist Services Plastic Pip	$ 34,656,541	$ 34,756,416	$ 34,824,466	$ 34,853,984	$ 34,888,349	$ 34,947,231	$ 35,202,830	$ 35,353,333	$ 35,461,540	$ 35,805,134	$ 36,188,741	$ 36,365,657	$ 36,961,996	$ 35,409,094	$ -	$ 35,409,094
17	381.0	381.0-Gas Dist Meters & Regulators	$ 16,133,890	$ 16,114,703	$ 16,059,954	$ 16,130,671	$ 16,199,134	$ 16,210,740	$ 16,216,865	$ 16,225,767	$ 16,238,731	$ 16,260,639	$ 16,451,873	$ 16,481,561	$ 16,509,166	$ 16,248,746	$ -	$ 16,248,746
18	381.1	381.1-Gas Dist AMI Meters	$ 6,190,437	$ 6,190,437	$ 6,288,770	$ 6,288,770	$ 6,288,770	$ 6,288,770	$ 6,288,770	$ 6,288,770	$ 6,288,770	$ 6,288,770	$ 6,288,770	$ 6,288,770	$ 6,288,770	$ 6,273,642	$ -	$ 6,273,642
19																		
20		**GENERAL**																
21	389.0	389.0-Gas Gen Plant-Land	$ 302,148	$ 302,148	$ 302,148	$ 302,148	$ 302,148	$ 302,148	$ 302,148	$ 302,148	$ 302,148	$ 302,148	$ 302,148	$ 302,148	$ 302,148	$ 302,148	$ -	$ 302,148
22	390.0	390.0-Gas Gen Plant-Structures	$ 1,530,187	$ 1,530,187	$ 1,530,187	$ 1,533,442	$ 1,533,442	$ 1,533,442	$ 1,533,442	$ 1,533,442	$ 1,533,442	$ 1,530,078	$ 1,549,701	$ 1,550,340	$ 1,549,243	$ 1,536,198	$ -	$ 1,536,198
23	391.0	391.0-Gas Gen Plant - Office Furnit	$ 2,445	$ 2,445	$ 2,445	$ 2,445	$ 2,445	$ 2,445	$ 2,445	$ 2,445	$ 2,445	$ 2,445	$ 2,445	$ 2,445	$ 2,445	$ 2,445	$ -	$ 2,445
24	391.5	391.5-Gas Gen- Computers 5 YR	$ 10,061	$ 10,061	$ 10,061	$ 10,061	$ 10,061	$ 10,061	$ 10,061	$ 10,061	$ 10,061	$ 10,061	$ 10,061	$ 10,061	$ -	$ 9,287	$ -	$ 9,287
25	392.3	392.30-Gas Gen Trans-Auto	$ 49,156	$ 49,156	$ 49,156	$ 49,156	$ 49,156	$ 49,156	$ 49,156	$ 49,156	$ 49,156	$ 49,156	$ 49,156	$ 49,156	$ 49,156	$ 49,156	$ -	$ 49,156
26	392.4	392.40-Gas Trans-Heavy Trucks	$ 282,252	$ 306,786	$ 306,786	$ 306,786	$ 306,786	$ 306,786	$ 306,786	$ 306,786	$ 306,786	$ 306,786	$ 380,037	$ 369,250	$ 365,505	$ 319,855	$ -	$ 319,855
27	392.5	392.50-Gas Gen Plt Util Trans-Light	$ 1,791,708	$ 1,791,708	$ 1,791,708	$ 1,791,708	$ 1,791,708	$ 1,791,708	$ 1,791,708	$ 1,791,708	$ 1,791,708	$ 1,791,708	$ 1,791,708	$ 1,791,708	$ 1,906,680	$ 1,800,552	$ -	$ 1,800,552
28	394.0	394.0-Gas General Plt - Tools Shop	$ 1,067,535	$ 1,067,535	$ 1,073,206	$ 1,075,075	$ 1,086,391	$ 1,092,336	$ 1,092,440	$ 1,109,460	$ 1,168,775	$ 1,168,775	$ 1,168,775	$ 1,208,993	$ 1,174,165	$ 1,119,497	$ -	$ 1,119,497
29	396.0	396.0-Gas Power Operated Equip	$ 1,564,621	$ 1,614,302	$ 1,614,302	$ 1,614,302	$ 1,614,302	$ 1,614,302	$ 1,614,302	$ 1,614,302	$ 1,614,302	$ 1,614,302	$ 1,614,302	$ 1,614,302	$ 1,614,302	$ 1,610,480	$ -	$ 1,610,480
30	397.4	397.4-Gas General Plant-Elect	$ 854,916	$ 854,916	$ 854,916	$ 854,916	$ 854,916	$ 854,916	$ 854,916	$ 854,916	$ 854,916	$ 854,916	$ 854,916	$ 854,916	$ 854,916	$ 854,916	$ -	$ 854,916
31		**Total Gas Plant**	$ 170,583,974	$ 171,187,505	$ 172,040,110	$ 172,168,432	$ 172,305,142	$ 172,301,004	$ 172,845,273	$ 173,191,725	$ 173,395,263	$ 173,911,957	$ 174,681,831	$ 175,217,128	$ 180,276,663	$ 173,396,770	$ 1,109,697	$ 174,506,467
32																		
33		**COMMON INTANGIBLE (GAS PORTION)**																
34	303	303.1-Common Intangible 10 Year	$ 976,908	$ 976,908	$ 976,908	$ 976,908	$ 1,037,364	$ 1,037,443	$ 1,037,617	$ 1,037,617	$ 1,037,617	$ 1,037,617	$ 1,037,617	$ 841,913	$ 636,445	$ 972,991	$ -	$ 972,991
35	303	303.5-Common Intangible 5 Year	$ 336,982	$ 337,465	$ 344,683	$ 351,578	$ 354,309	$ 354,476	$ 354,581	$ 354,985	$ 354,996	$ 354,996	$ 354,996	$ 362,518	$ 348,388	$ 351,150	$ -	$ 351,150
36																		
37		**COMMON GENERAL (Gas PORTION)**																
38	389	389.0-Common General-Land	$ 121,634	$ 121,634	$ 121,634	$ 121,634	$ 121,634	$ 121,634	$ 121,634	$ 121,634	$ 121,634	$ 121,634	$ 121,634	$ 121,634	$ 121,634	$ 121,634	$ -	$ 121,634
39	390	390.0-Common Structures & Improv	$ 3,797,014	$ 3,797,014	$ 3,797,174	$ 3,797,888	$ 3,798,069	$ 3,799,504	$ 3,799,504	$ 3,803,639	$ 3,803,639	$ 3,808,240	$ 3,808,256	$ 3,811,362	$ 4,065,918	$ 3,822,094	$ -	$ 3,822,094
40	391	391.0-Common Office Furniture	$ 53,340	$ 53,340	$ 53,340	$ 53,340	$ 53,340	$ 53,340	$ 53,340	$ 53,340	$ 53,340	$ 53,340	$ 53,340	$ 53,340	$ 54,001	$ 53,390	$ -	$ 53,390
41	391	391.1-Common Computer & Equip 10yr	$ 323,379	$ 323,379	$ 323,379	$ 323,379	$ 323,379	$ 323,379	$ 323,379	$ 323,379	$ 323,379	$ 323,379	$ 323,379	$ 323,379	$ 182,845	$ 312,569	$ -	$ 312,569
42	391	391.5-Common Computer & Equip 5yr	$ 530,665	$ 581,199	$ 581,250	$ 581,256	$ 594,156	$ 595,724	$ 595,748	$ 595,749	$ 595,761	$ 659,337	$ 659,399	$ 677,679	$ 569,875	$ 601,369	$ -	$ 601,369
43	392	392.0-Common General Autos	$ 47,000	$ 47,000	$ 47,000	$ 47,000	$ 47,000	$ 47,000	$ 47,000	$ 47,000	$ 47,000	$ 47,000	$ 47,000	$ 47,000	$ 54,705	$ 47,593	$ -	$ 47,593
44	392	392.1 Common General Heavy Trucks	$ 76,590	$ 76,590	$ 76,590	$ 76,590	$ 76,590	$ 76,590	$ 76,590	$ 76,590	$ 76,590	$ 76,590	$ 78,170	$ 78,170	$ 77,450	$ 76,899	$ -	$ 76,899
45	392	392.2-Common General Light Trucks	$ 103,952	$ 106,074	$ 106,074	$ 106,074	$ 106,074	$ 106,074	$ 106,074	$ 106,074	$ 106,074	$ 106,074	$ 108,348	$ 108,348	$ 121,124	$ 107,418	$ -	$ 107,418
46	392	392.6 - Common Aircraft	$ 151,179	$ 151,179	$ 151,179	$ 151,179	$ 151,179	$ 151,179	$ 151,179	$ 151,179	$ 151,179	$ 151,179	$ 151,179	$ 151,179	$ 151,179	$ 151,179	$ -	$ 151,179
47	393	393.0-Common Gen-Stores Equipme	$ 3,556	$ 3,556	$ 3,556	$ 3,556	$ 3,556	$ 3,556	$ 3,556	$ 3,556	$ 3,556	$ 3,556	$ 3,556	$ 3,556	$ 3,556	$ 3,556	$ -	$ 3,556
48	394	394.0-Common Gen-Tools/Shop/Gar	$ 20,329	$ 20,329	$ 20,329	$ 20,329	$ 20,329	$ 20,329	$ 20,329	$ 20,329	$ 20,329	$ 20,329	$ 20,329	$ 20,329	$ 20,329	$ 20,329	$ -	$ 20,329
49	396	396.0-Common Power Operated Equip	$ 229,906	$ 238,803	$ 238,803	$ 238,803	$ 238,803	$ 238,803	$ 238,803	$ 238,803	$ 238,803	$ 238,803	$ 238,803	$ 237,323	$ 247,470	$ 238,671	$ -	$ 238,671
50	397	397.1-Comm Microwave/ Fiber Opt C	$ 413,899	$ 413,899	$ 413,899	$ 413,899	$ 413,899	$ 413,899	$ 413,899	$ 413,899	$ 413,899	$ 413,899	$ 413,899	$ 413,899	$ 413,899	$ 413,899	$ -	$ 413,899
51	397	397.3-Common Office Commun Equip	$ 40,074	$ 40,074	$ 40,074	$ 40,074	$ 40,074	$ 40,074	$ 40,074	$ 40,074	$ 40,074	$ 40,074	$ 40,074	$ 40,074	$ 35,895	$ 39,753	$ -	$ 39,753
52	398	398.0-Common Miscellaneous Equip	$ 2,582	$ 2,582	$ 2,582	$ 2,582	$ 2,582	$ 2,582	$ 2,582	$ 2,582	$ 2,582	$ 2,582	$ 2,582	$ 2,783	$ 2,783	$ 2,613	$ -	$ 2,613
53		**Total Common General allocated to Gas**	$ 7,228,988	$ 7,291,023	$ 7,298,453	$ 7,306,068	$ 7,382,336	$ 7,385,585	$ 7,385,887	$ 7,390,428	$ 7,390,451	$ 7,458,628	$ 7,462,559	$ 7,294,486	$ 7,107,496	$ 7,337,107	$ -	$ 7,337,107
54																		
55		**Total Gas and Common Allocated to Gas**	$ 177,812,962	$ 178,478,528	$ 179,338,563	$ 179,474,500	$ 179,687,478	$ 179,686,589	$ 180,231,160	$ 180,582,153	$ 180,785,714	$ 181,370,585	$ 182,144,390	$ 182,511,614	$ 187,384,159	$ 180,733,876	$ 1,109,697	$ 181,843,573