

**NorthWestern Energy**  
**2023 UTILITY ADMINISTRATION STUDY**  
**August 2022**

Exhibit JBB-2

**Plant Allocation (000's Omitted)**

	In-Service	CWIP	Common Plant	Gross Plant	Percent
MTU	5,424,532	383,786	0	5,808,318	76.70%
NPS	1,405,975	31,740	0	1,437,715	18.99%
CU4	319,087	7,246		326,333	4.31%
<b>Total</b>	<b>7,149,594</b>	<b>422,772</b>	<b>0</b>	<b>7,572,366</b>	<b>100.00%</b>

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

**Margin**

MTU	721,738	77.86%
NPS	145,843	15.73%
CU4	59,330	6.40%
<b>Total</b>	<b>926,911</b>	<b>100.0%</b>

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

**Operating Labor Allocation (000's Omitted)**

MTU	79,927	83.45%
NPS	15,779	16.47%
CU4	73	0.08%
<b>Total</b>	<b>95,779</b>	<b>100.00%</b>

Source: SAP Trial Balance Account 503000-503999

**Allocation of Factors**

**Gross Plant:**

	MTU	76.70%
	NPS	18.99%
	CU4	4.31%

**Margin:**

	MTU	77.86%
	NPS	15.73%
	CU4	6.40%

**Direct Labor:**

	MTU	83.45%
	NPS	16.47%
	CU4	0.08%

	Plant	Margin	Labor	Total	%
<b>Total MTU</b>	<b>76.70%</b>	<b>77.86%</b>	<b>83.45%</b>	<b>238.01%</b>	<b>79%</b>
<b>Total NPS</b>	<b>18.99%</b>	<b>15.73%</b>	<b>16.47%</b>	<b>51.19%</b>	<b>17%</b>
<b>Total CU4</b>	<b>4.31%</b>	<b>6.40%</b>	<b>0.08%</b>	<b>10.79%</b>	<b>4%</b>