

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

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

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