

**Docket Number:** NG24-002  
**Subject Matter:** First Data Request  
**Request to:** Montana-Dakota Utilities Co. (MDU or Company)  
**Request from:** South Dakota Public Utilities Commission Staff  
**Date of Request:** February 1, 2024  
**Responses Due:** February 8, 2024

1-1. Refer to page 3 of MDU’s letter. Provide calculations that show the total labor cost of the Conservation Analyst position, the South Dakota gas jurisdictional allocator, the CTA allocator, and the cost assigned to the South Dakota CTA, all for the last five years. Also, provide the workpapers for the calculation of the CTA allocators.

**Response:**

The Conservation Analyst allocation workpapers for years 2019 – 2023 are included in the Excel file Response No. 1-1 Attachment A. The allocation of the Conservation Analysts is based solely on the CTA allocator, there is no other gas jurisdictional allocator.

See the calculations for the conservation analyst costs below for years 2019 – 2023. The total under the SD Gas column represents the costs reported in the respective CTA filings, with the exception of 2019. In 2019, there were costs related to travel and training specifically related to the Company’s gas conservation programs, of which \$304.39 was allocated to South Dakota. Variances between the actual percentage of costs allocated to South Dakota and what is represented in the CTA allocator workpapers are due to the timing of the new allocation factors being entered into payroll. In 2020, the total dollars are lower due to a retirement in that period.

		<b>SD Gas</b>	<b>Total</b>
<b>2019</b>	Labor	9,886.79	75,809.95
	Benefits	1,510.78	11,604.97
	Payroll Tax	779.95	5,976.50
	Other (Training)	0.00	0.00
	Total	12,177.52 <sup>1/</sup>	93,391.42
		<b>13.0%</b>	<b>100.0%</b>
	Per allocation sheet:	<b>12.9%</b>	

1/ 2019 costs also included gas conservation program training and travel costs of \$304.39. Total costs for the South Dakota CTA program = \$12,482.

		<b>SD Gas</b>	<b>Total</b>
<b>2020</b>	Labor	5,724.60	37,565.76
	Benefits	1,022.52	6,706.32
	Payroll Tax	432.11	2,836.29
	Other (Training)	0.00	0.00
	Total	7,179.23	47,108.37
		<b>15.2%</b>	<b>100.0%</b>
	Per allocation sheet:	<b>12.5%</b>	

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		SD Gas	Total
<b>2021</b>	Labor	8,729.92	55,456.60
	Benefits	1,832.97	11,648.45
	Payroll Tax	649.13	4,125.68
	Other (Training)	0.00	0.00
	<b>Total</b>	<b>11,212.02</b>	<b>71,230.73</b>
		<b>15.7%</b>	<b>100.0%</b>
Per allocation sheet:		<b>15.8%</b>	

		SD Gas	Total
<b>2022</b>	Labor	8,557.48	57,244.05
	Benefits	3,213.05	21,486.98
	Payroll Tax	614.60	4,108.32
	Other (Training)	40.76	258.00
	<b>Total</b>	<b>12,425.89</b>	<b>83,097.35</b>
		<b>15.0%</b>	<b>100.0%</b>
Per allocation sheet:		<b>14.4%</b>	

		SD Gas	Total
<b>2023</b>	Labor	9,117.83	64,440.65
	Benefits	3,347.92	23,648.22
	Payroll Tax	582.40	4,113.50
	Other (Training)	0.00	0.00
	<b>Total</b>	<b>13,048.15</b>	<b>92,202.37</b>
		<b>14.1%</b>	<b>100.0%</b>
Per allocation sheet:		<b>14.0%</b>	