

Docket Number: NG25-001
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: January 31, 2025
Responses Due: February 14, 2025

1-1. Provide the Conservation Analyst allocation workpapers for 2024 and the resulting 2024 SD labor expense included in the CTA.

Response:

The Conservation Analyst allocation workpaper is included in the Excel file Response No. 1-1 Attachment A. The allocation of the Conservation Analyst is based solely on the Conservation Tracking Adjustment (CTA) allocator, there is no other gas jurisdictional allocator.

See the summary of the 2024 conservation analyst costs below. Variances between the actual percentage of costs allocated to South Dakota and the Conservation Analyst allocation workpaper is due to timing of the new allocation factors being entered into payroll.

		SD Gas	Total
2024	Labor	10,118.60	68,113.05
	Benefits	3,536.45	23,821.27
	Payroll Tax	731.89	4,035.96
	Other (Training)	0.00	0.00
	Total	14,386.94	95,970.28
		15.0%	100.0%
	Per allocation sheet:	15.1%	