

Docket Number: NG26-001
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: February 12, 2026
Responses Due: February 18, 2026

1.1 Provide the Conservation Analyst allocation workpapers for 2025 and the resulting 2025 SD labor expense included in the CTA.

Response:

Please see attached Excel file titled Response No. 1.1 Attachment A for the Conservation Analyst allocation workpaper. 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 2025 conservation analyst costs below. Variances between the actual percentage of costs allocated to South Dakota and Response No. 1.1 Attachment A is due to the timing of the new allocation factors being entered into payroll.

		SD Gas	Total
2025	Labor	9,269.14	71,814.03
	Benefits	4,243.35	32,077.24
	Payroll Tax	676.41	5,444.46
	Other (Training)	0.00	0.00
	Total	14,188.90	109,335.73
		13.0%	100.0%
	Per Response No. 1.1 Attachment A:	12.9%	