

Line No.	Description	South Dakota Per Books	Various Revenue	Basin & MRES Capacity	Labor	Payroll Taxes	401K	Advertising	Economic Development
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	OPERATING REVENUES:								
2	Retail Revenues	\$ 126,645,528	\$ 339,137						
3	Wholesale Revenues	1,190,132							
4	Other Operating Revenues	2,638,735	163,276						
5	TOTAL OPERATING REVENUES	130,474,395	502,413	-	-	-	-	-	-
6	OPERATING EXPENSES:								
7	Operation and Maintenance:								
8	Production	57,695,698		456,000	33,149				
9	Transmission	7,070,779			51,546				
10	Distribution	8,638,810			220,744				
11	Customer Accounting	2,723,872			42,635				
12	Customer Service	1,615,550			52,914			(3,364)	
13	Sales	172,967			-			(172,967)	
14	Administrative & General	7,135,487			105,588		48,429	(23,893)	(66,186)
15	Total Operation and Maintenance	85,053,163	-	456,000	506,577	-	48,429	(200,224)	(66,186)
16	Depreciation and Amortization	18,907,750							
17	Taxes:								
18	Property Taxes	5,162,514							
19	Payroll Taxes	884,058				36,580			
20	Gross Receipts Tax	193,967							
21	Federal Income Taxes (35%)	(1,424)	175,845	(159,600)	(177,302)	(12,803)	(16,950)	70,078	23,165
22	Deferred Income Taxes	2,156,471							
23	Investment Tax Credit	(232,326)							
24	Other Taxes	93,646							
25	Total Taxes	8,256,906	175,845	(159,600)	(177,302)	23,777	(16,950)	70,078	23,165
26	TOTAL OPERATING EXPENSES	112,217,819	175,845	296,400	329,275	23,777	31,479	(130,146)	(43,021)
27	OPERATING INCOME	\$ 18,256,576	\$ 326,568	\$ (296,400)	\$ (329,275)	\$ (23,777)	\$ (31,479)	\$ 130,146	\$ 43,021
Source			EJP-1 Sch 7	BAM-3	PJS-1 Sch 6	PJS-1 Sch 7	PJS-1 Sch 8	JMR-1 Sch 3	EJP-1 Sch 2
Staff Witness Testimony			Paulson	Mehlhoff	Steffensen	Steffensen	Steffensen	Rezac	Paulson
Staff position on NorthWestern's Adjustment			Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted

Line No.	Description	South Dakota Field Inventory	SPP O&M Adjustment	Bad Debt	Spousal Travel on Aircraft	Rate Case Expense	Lobbying	Depreciation Due To New Rates	Interest Sync
	(a)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	OPERATING REVENUES:								
2	Retail Revenues								
3	Wholesale Revenues								
4	Other Operating Revenues								
5	TOTAL OPERATING REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6	OPERATING EXPENSES:								
7	Operation and Maintenance:								
8	Production								
9	Transmission								
10	Distribution	(890,567)							
11	Customer Accounting			(469,914)					
12	Customer Service								
13	Sales								
14	Administrative & General		549,300		(2,248)		(6,735)		
15	Total Operation and Maintenance	<u>(890,567)</u>	<u>549,300</u>	<u>(469,914)</u>	<u>(2,248)</u>	<u>-</u>	<u>(6,735)</u>	<u>-</u>	<u>-</u>
16	Depreciation and Amortization	89,910				(17,056)		650,130	
17	Taxes:								
18	Property Taxes								
19	Payroll Taxes		10,928						
20	Gross Receipts Tax								
21	Federal Income Taxes (35%)	280,230	(196,080)	164,470	787	5,970	2,357	(227,546)	(2,466,912)
22	Deferred Income Taxes								
23	Investment Tax Credit								
24	Other Taxes								
25	Total Taxes	<u>280,230</u>	<u>(185,153)</u>	<u>164,470</u>	<u>787</u>	<u>5,970</u>	<u>2,357</u>	<u>(227,546)</u>	<u>(2,466,912)</u>
26	TOTAL OPERATING EXPENSES	<u>(520,428)</u>	<u>364,148</u>	<u>(305,444)</u>	<u>(1,461)</u>	<u>(11,086)</u>	<u>(4,378)</u>	<u>422,584</u>	<u>(2,466,912)</u>
27	OPERATING INCOME	<u>\$ 520,428</u>	<u>\$ (364,148)</u>	<u>\$ 305,444</u>	<u>\$ 1,461</u>	<u>\$ 11,086</u>	<u>\$ 4,378</u>	<u>\$ (422,584)</u>	<u>\$ 2,466,912</u>
	Source	EJP-1 Sch 8	BAM-4	PJS-3 Sch 5	JMR-1 Sch 5	EJP-1 Sch 1	JMR-1 Sch 4	Statement J	PJS-3 Sch 4
	Staff Witness Testimony	Paulson	Mehlhoff	Steffensen	Rezac	Paulson	Rezac	Peterson	Steffensen
	Staff position on NorthWestern's Adjustment	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Accepted	Adjusted

Line No.	Description	Carrying Charge (r)	Storm Damage (s)	Vegetation Management (t)	Severance Expense (u)	Claims & Injury Compensation (v)	Remove Armour Rent Expense (w)	Remove Asset Based Margins (x)	Remove Reagent Costs (y)
	(a)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)
1	OPERATING REVENUES:								
2	Retail Revenues								
3	Wholesale Revenues								
4	Other Operating Revenues								
5	TOTAL OPERATING REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6	OPERATING EXPENSES:								
7	Operation and Maintenance:								
8	Production	381,682						(83,717)	(168,779)
9	Transmission		27,289	6,877					
10	Distribution		74,397	97,921					
11	Customer Accounting								
12	Customer Service								
13	Sales								
14	Administrative & General				6,982	43,578	(600)		
15	Total Operation and Maintenance	<u>381,682</u>	<u>101,685</u>	<u>104,798</u>	<u>6,982</u>	<u>43,578</u>	<u>(600)</u>	<u>(83,717)</u>	<u>(168,779)</u>
16	Depreciation and Amortization	6,281							
17	Taxes:								
18	Property Taxes								
19	Payroll Taxes								
20	Gross Receipts Tax								
21	Federal Income Taxes (35%)	(135,787)	(35,590)	(36,679)	(2,444)	(15,252)	210	29,301	59,073
22	Deferred Income Taxes								
23	Investment Tax Credit								
24	Other Taxes								
25	Total Taxes	<u>(135,787)</u>	<u>(35,590)</u>	<u>(36,679)</u>	<u>(2,444)</u>	<u>(15,252)</u>	<u>210</u>	<u>29,301</u>	<u>59,073</u>
26	TOTAL OPERATING EXPENSES	<u>252,176</u>	<u>66,095</u>	<u>68,119</u>	<u>4,538</u>	<u>28,326</u>	<u>(390)</u>	<u>(54,416)</u>	<u>(109,706)</u>
27	OPERATING INCOME	<u>\$ (252,176)</u>	<u>\$ (66,095)</u>	<u>\$ (68,119)</u>	<u>\$ (4,538)</u>	<u>\$ (28,326)</u>	<u>\$ 390</u>	<u>\$ 54,416</u>	<u>\$ 109,706</u>
	Source	Schedule H-13	JMR-1 Sch 2	JMR-1 Sch 1	EJP-1 Sch 5	EJP-1 Sch 6	DR 5-25	DR 3-66	DR 3-58
	Staff Witness Testimony	Mehlhoff	Rezac	Rezac	Paulson	Paulson	Mehlhoff	Mehlhoff	Steffensen
	Staff position on NorthWestern's Adjustment	Accepted	Staff Proposed	Staff Proposed	Staff Proposed	Staff Proposed	Staff Proposed	Staff Proposed	Staff Proposed

Line No.	Description	Transmission Structure Maint. Reclassification (z)	Association Dues (aa)	Miscellaneous Expense (ab)	Demand Side Management (ac)	Depreciation Due To Normalizing Additions/Rtmts During Test Year (ad)	Depreciation Due To Post Test Year Additions/Rtmts (ae)	Depreciation Due To Big Stone (af)	Booked to Billed Revenue Adj. (ag)
	(a)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)
1	OPERATING REVENUES:								
2	Retail Revenues								\$ 68,863
3	Wholesale Revenues								
4	Other Operating Revenues				(1,166)				
5	TOTAL OPERATING REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,166)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>68,863</u>
6	OPERATING EXPENSES:								
7	Operation and Maintenance:								
8	Production								
9	Transmission	(1,988)							
10	Distribution								
11	Customer Accounting								
12	Customer Service								
13	Sales								
14	Administrative & General		(83,405)	(72,153)					
15	Total Operation and Maintenance	<u>(1,988)</u>	<u>(83,405)</u>	<u>(72,153)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
16	Depreciation and Amortization					306,207	1,252,158	1,245,095	
17	Taxes:								
18	Property Taxes								
19	Payroll Taxes								
20	Gross Receipts Tax								
21	Federal Income Taxes (35%)	696	29,192	25,254	(408)	(107,172)	(438,255)	(435,783)	24,102
22	Deferred Income Taxes								
23	Investment Tax Credit								
24	Other Taxes								
25	Total Taxes	<u>696</u>	<u>29,192</u>	<u>25,254</u>	<u>(408)</u>	<u>(107,172)</u>	<u>(438,255)</u>	<u>(435,783)</u>	<u>24,102</u>
26	TOTAL OPERATING EXPENSES	<u>(1,292)</u>	<u>(54,213)</u>	<u>(46,899)</u>	<u>(408)</u>	<u>199,035</u>	<u>813,903</u>	<u>809,312</u>	<u>24,102</u>
27	OPERATING INCOME	<u>\$ 1,292</u>	<u>\$ 54,213</u>	<u>\$ 46,899</u>	<u>\$ (758)</u>	<u>\$ (199,035)</u>	<u>\$ (813,903)</u>	<u>\$ (809,312)</u>	<u>\$ 44,761</u>
	Source	DR 6-14	EJP-1 Sch 3	EJP-1 Sch 4	DR 6-22	BAM-1	BAM-2	Email from Kristi Wallman on 9/14/16 & Schedule D-10 Mehlhaff	EJP-1 Sch 9
	Staff Witness Testimony	Steffensen	Paulson	Paulson	Rezac	Mehlhaff	Mehlhaff		Paulson
	Staff position on NorthWestern's Adjustment	Staff Proposed	Staff Proposed	Staff Proposed	Staff Proposed	Adjusted	Adjusted	Adjusted	Staff Proposed

Line No.	Description	Incentive Compensation	Beethoven Wind	Point to Point Revenues	Income Tax Adjustment	Total Staff Adjustments	Adjusted Test Year
	(a)	(ah)	(ai)	(aj)	(ak)	(al)	(am)
1	OPERATING REVENUES:						
2	Retail Revenues					\$ 408,000	\$ 127,053,528
3	Wholesale Revenues					-	1,190,132
4	Other Operating Revenues			(197,468)		(35,358)	2,603,377
5	TOTAL OPERATING REVENUES	-	-	(197,468)	-	372,642	130,847,037
6	OPERATING EXPENSES:						
7	Operation and Maintenance:						
8	Production		3,438,471			4,056,807	61,752,505
9	Transmission					83,724	7,154,503
10	Distribution					(497,506)	8,141,304
11	Customer Accounting					(427,279)	2,296,593
12	Customer Service					49,550	1,665,100
13	Sales					(172,967)	-
14	Administrative & General	(858,508)				(359,851)	6,775,636
15	Total Operation and Maintenance	(858,508)	3,438,471	-	-	2,732,478	87,785,641
16	Depreciation and Amortization		5,169,136			8,701,860	27,609,610
17	Taxes:						
18	Property Taxes		386,085			386,085	5,548,599
19	Payroll Taxes					47,508	931,566
20	Gross Receipts Tax					-	193,967
21	Federal Income Taxes (35%)	300,478	(10,843,384)	(69,114)	(409,622)	(14,595,475)	(14,596,899)
22	Deferred Income Taxes					-	2,156,471
23	Investment Tax Credit					-	(232,326)
24	Other Taxes					-	93,646
25	Total Taxes	300,478	(10,457,299)	(69,114)	(409,622)	(14,161,882)	(5,904,976)
26	TOTAL OPERATING EXPENSES	(558,030)	(1,849,691)	(69,114)	(409,622)	(2,727,543)	109,490,276
27	OPERATING INCOME	\$ 558,030	\$ 1,849,691	\$ (128,354)	\$ 409,622	\$ 3,100,184	\$ 21,356,760
	Source	DR 5-5	BAM-5	Updated Response to Staff DR 3-65	Statement K		
	Staff Witness Testimony	Peterson	Mehlhoff	Mehlhoff	Peterson		
	Staff position on NorthWestern's Adjustment	Staff Proposed	Staff Proposed	Staff Proposed	Accepted		

SOURCES:

Line 5: Sum of lines 2-4

Line 15: Sum of lines 8-14

Line 25: Sum of lines 18-24

Line 26: Sum of lines 15, 16 and 25

Line 27: Line 5 less line 26

Column b, line 2: Statement M, line 2, column c

Column b, line 3: Statement M, line 3, column c

Column b, line 4: Statement M, line 4, column c

Column b, line 8: Statement H, page 1, line 45, column c

Column b, line 9: Statement H, page 2, line 26, column c

Column b, line 10: Statement H, page 2, line 51, column c

Column b, line 11: Statement H, page 3, line 9, column c

Column b, line 12: Statement H, page 3, line, 18, column c

Column b, line 13: Statement H, page 3, line 26, column c

Column b, line 14: Statement H, page 3, line 47, column c

Column b, line 16: Statement M, lines 11 and 12, column c

Column b, line 18: Statement L, lines 1-4, column c

Column b, line 19: Statement L, lines 8-11, column c

Column b, line 20: Statement L, line 5, column c

Column b, line 21: Statement K, line 51, column c

Column b, line 22: Statement K, lines 50 & 53, column c

Column b, line 23: Statement K, line 52, column c

Column b, line 24: Statement L, lines 6 & 7, column c