Docket Title:

In the Matter of the Application of NorthWestern Corporation dba NorthWestern Energy for Authority to Increase Its Electric Rate

Reopened Date:

Filing Type: Tax ID #: Attorney:

EL AR BM,PS,EP,JR

Date Of Final Decision : Memo :

01/17/2024 Commission Meeting: 7/11/23, 1/9/24

Primary Appeal Information

Appeal Date : Appellant :

Decision Date : Appeal Location :

Current Status:

Description of Above Decision:

Secondary Appeal Information

Appeal Date : Appellant :

Decision Date : Appeal Location :

Current Status:

Description of Above Decision :

Thursday, January 25, 2024 Page 1 of 7

Docket Notes:

- 06/15/23 Filed and Docketed M:\PUC\WEB\Internet\commission\Dockets\electric\2023\EL23-016\filename.pdf
- 06/15/23 Volume 1 Contents M:\Volume1Contents.pdf
- 06/15/23 NorthWestern Energy's Letter regarding Request to Increase Its Electric Rates M:\LTR061523.pdf
- 06/15/23 Notice of Proposed Changes of Rates and Charges M:\Notice.pdf
- 06/15/23 Attestation M:\Attestation.pdf
- 06/15/23 Report of Tariff Schedule Change M:\schedulechange.pdf
- 06/15/23 Tariff Pages M:\tariffpages.pdf
- 06/15/23 Redline M:\Redline.pdf
- 06/15/23 Comparison of Sales, Services and Revenues M:\Comparison.pdf
- 06/15/23 Statement A Balance Sheet M:\BalanceSheet.pdf
- 06/15/23 Statement B Income Statement M:\IncomeState.pdf
- 06/15/23 Statement C Retained Earnings M:\RetainedEarn.pdf
- 06/15/23 Statement D Cost of Plant M:\StatementD.pdf
- 06/15/23 Schedule D-1 Detailed plant accounts M:\SchD1.pdf
- 06/15/23 Schedule D-2 Plant addition and retirement for test period M:\SchD2.pdf
- 06/15/23 Schedule D-3 Working papers showing plant accounts on average basis for test period M:\SchD3.pdf
- 06/15/23 Schedule D-4 Plant account working papers for previous years M:\SchD4.pdf
- 06/15/23 Schedule D-5 Working papers on capitalizing interest and other overheads during construction M:\SchD5.pdf
- 06/15/23 Schedule D-6 Changes in intangible plant working papers M:\SchD6.pdf
- 06/15/23 Schedule D-7 Working papers on plant in service not used and useful M:\SchD7.pdf
- 06/15/23 Schedule D-8 Property records working papers M:\SchD8.pdf
- 06/15/23 Schedule D-9 Working papers for plant acquired for which regulatory approval has not been obtained M:\SchD9.pdf
- 06/15/23 Statement E Accumulated Depreciation M:\StatementE.pdf
- 06/15/23 Schedule E-1 Working papers on recorded changes to accumulated depreciation M:\SchE1.pdf
- 06/15/23 Schedule E-2 Working papers on depreciation and amortization method M:\SchE2.pdf
- 06/15/23 Schedule E-3 Working papers on allocation of overall accounts M:\SchE3.pdf
- 06/15/23 Statement F Working Capital M:\StatementF.pdf
- 06/15/23 Schedule F-1 Monthly balances for materials, supplies, fuel stocks and prepayments M:\SchF1.pdf
- 06/15/23 Schedule F-2 Monthly balances for two years immediately preceding test year M:\SchF2.pdf
- 06/15/23 Schedule F-3 Data used in computing working capital M:\SchF3.pdf
- 06/15/23 Statement G Rate of Return, Debt Capital, Preferred Stock Capital, Common Stock Capital M:\StatementG.pdf
- 06/15/23 Schedule G-1 Stock dividends, stock splits or changes in par or stated value M:\SchG1.pdf
- 06/15/23 Schedule G-2 Common stock information M:\SchG2.pdf
- 06/15/23 Schedule G-3 Reacquisition of bonds or preferred stock M:\SchG3.pdf
- 06/15/23 Schedule G-4 Earnings per share for claimed rate of return M:\SchG4.pdf
- 06/15/23 Statement H Operating and Maintenance Expenses and Schedule H-1 Adjustments to operating and maintenance expenses M:\StatementH.pdf
- 06/15/23 Schedule H-2 Cost of power and gas M:\SchH2.pdf
- 06/15/23 Schedule H-2 Cost of power and gas Confidential (not available to the public)-
- N:\Internet\electric\2023\EL23-016\SchH2.pdf
- 06/15/23 Schedule H-3 Working papers for listed expense accounts M:\SchH3.pdf
- 06/15/23 Schedule H-3a List of all claimed advertising expenses M:\SchH3a.pdf

Thursday, January 25, 2024 Page 2 of 7

```
06/15/23 - Schedule H-4 - Working papers for interdepartmental transactions - M:\SchH4.pdf
06/15/23 - Schedule H-5 - Labor, payroll taxes and 401K adjustment - M:\SchH5.pdf
06/15/23 - Schedule H-6 - BGGS O&M adjustment - M:\SchH6.pdf
06/15/23 - Schedule H-7 - Bad debt adjustment - M:\SchH7.pdf
06/15/23 - Schedule H-8 - Aircraft adjustment - M:\SchH8.pdf
06/15/23 - Schedule H-9 - Rate case expense - M:\SchH9.pdf
06/15/23 - Schedule H-10 - Incentive adjustments - M:\SchH10.pdf
06/15/23 - Schedule H-11 - Claims adjustment - M:\SchH11.pdf
06/15/23 - Schedule H-12 - Interest synchronization - M:\SchH12.pdf
06/15/23 - Schedule H-13 - Carrying charges adjustment - M:\SchH13.pdf
06/15/23 - Schedule H-14 - Storms adjustment - M:\SchH14.pdf
06/15/23 - Schedule H-15 - Vegetation Management adjustment - M:\SchH15.pdf
06/15/23 - Statement I - Operating Revenues - M:\StatementI.pdf
06/15/23 - Schedule I-1 - Revenue Adjustments - M:\Schl1.pdf
06/15/23 - Statement J - Depreciation Expense - M:\StatementJ.pdf
06/15/23 - Schedule J-1 - Expense charged other than prescribed depreciation - M:\SchJ1.pdf
06/15/23 - Statement K - Income Taxes - M:\StatementK.pdf
06/15/23 - Schedule K-1 - Working papers for federal income taxes - M:\SchK1.pdf
06/15/23 - Schedule K-2 - Differences in book and tax depreciation - M:\SchK2.pdf
06/15/23 - Schedule K-3 - Working papers for consolidated federal income tax - M:\SchK3.pdf
06/15/23 - Schedule K-4 - Working papers for an allowance for current tax greater than tax calculated
at consolidated rate - M:\SchK4.pdf
06/15/23 - Schedule K-5 - Working papers for claimed allowances for state income taxes - M:\SchK5.pdf
06/15/23 - Statement L - Other Taxes - M:\StatementL.pdf
06/15/23 - Schedule L-1 - Working papers for adjusted taxes - M:\SchL1.pdf
06/15/23 - Statement M - Overall Cost of Service - M:\StatementM.pdf
06/15/23 - Schedule M-1 - Overall cost of service - adjustments to book figures - M:\SchM1.pdf
06/15/23 - Statement N - Allocated Cost of Service - Adjusted - M:\StatementN.pdf
06/15/23 - Statement N - Allocated Cost of Service - Per Books - M:\StatementNBooks.pdf
06/15/23 - Schedule N-1 - Income Tax Present Rates - M:\SchN1.pdf
06/15/23 - Schedule N-2 - Income Taxes Equal ROR - M:\SchN2.pdf
06/15/23 - Schedule N-3 - Functional Cost Summary - M:\SchN3.pdf
06/15/23 - Schedule N-4 - Functional Labor Costs - M:\SchN4.pdf
06/15/23 - Schedule N-5 - Class Allocators - M:\SchN5.pdf
06/15/23 - Schedule N-6 - Functional Allocators - M:\SchN6.pdf
06/15/23 - Schedule N-7 - Component Cost Summary - M:\SchN7.pdf
06/15/23 - Schedule N-8 - Customer Component - M:\SchN8.pdf
06/15/23 - Statement O - Comparison of Cost of Service - M:\StatementO.pdf
06/15/23 - Schedule O-1 - Summary - M:\SchO1.pdf
06/15/23 - Schedule O-2 - Residential - M:\SchO2.pdf
06/15/23 - Schedule O-3 - Irrigation - M:\SchO3.pdf
06/15/23 - Schedule O-4 - General Service - M:\SchO4.pdf
```

Thursday, January 25, 2024 Page 3 of 7

06/15/23 - Schedule O-5 - Commercial Water Heating - M:\SchO5.pdf

06/15/23 - Schedule O-7 - All Inclusive Commercial - M:\SchO7.pdf 06/15/23 - Schedule O-8 - Commercial & Industrial - M:\SchO8.pdf

06/15/23 - Schedule O-6 - Commercial Space Heating & Cooling - M:\SchO6.pdf

```
06/15/23 - Schedule O-9 - Large Commercial & Industrial - M:\SchO9.pdf
06/15/23 - Schedule O-10 - Municipal - M:\SchO10.pdf
06/15/23 - Schedule O-11 - Controlled Off Peak - M:\SchO11.pdf
06/15/23 - Schedule O-12 - Point to Point Distribution Only Rate 38 - M:\SchO12.pdf
06/15/23 - Statement P - Fuel Cost Adjustment Factor - M:\StatementP.pdf
06/15/23 - Statement P - Fuel Cost Adjustment Factor Confidential (not available to the public) -
N:\Internet\electric\2023\EL23-016\StatementP.pdf
06/15/23 - Schedule P-1 - Yankton Sioux Tribe Discount Program - M:\SchP1.pdf
06/15/23 - Schedule P-1 - Yankton Sioux Tribe Discount Program Confidential (not available to the public)
- N:\Internet\electric\2023\EL23-016\SchP1.pdf
06/15/23 - Statement Q - Description of Utility Operations - M:\StatementQ.pdf
06/15/23 - Statement R - Purchases from Affiliated Companies - M:\StatementR.pdf
06/15/23 - Brian B. Bird's Prefiled Direct Testimony - M:\BBird.pdf
06/15/23 - Crystal D. Lail's Prefiled Direct Testimony - M:\CLail.pdf
06/15/23 - Exhibit CDL-1 - Debt to Book Capitalization - M:\CLailExh1.pdf
06/15/23 - Adrien M. McKenzie's Prefiled Direct Testimony - M:\AMcKenzie.pdf
06/15/23 - Exhibit AMM-1 - Qualifications of Adrien M. McKenzie - M:\AMMExh1.pdf
06/15/23 - Exhibit AMM-2 - Summary of Results - M:\AMMExh2.pdf
06/15/23 - Exhibit AMM-3 - Capital Structure - M:\AMMExh3.pdf
06/15/23 - Exhibit AMM-4 - Regulatory Mechanisms - M:\AMMExh4.pdf
06/15/23 - Exhibit AMM-5 - DCF Model - Utility Group - M:\AMMExh5.pdf
06/15/23 - Exhibit AMM-6 -BR & SV Growth Rate - M:\AMMExh6.pdf
06/15/23 - Exhibit AMM-7 - CAPM - Utility Group - M:\AMMExh7.pdf
06/15/23 - Exhibit__AMM-8 - Empirical CAPM - Utility Group - M:\AMMExh8.pdf
06/15/23 - Exhibit AMM-9 - Risk Premium - Utility Group - M:\AMMExh9.pdf
06/15/23 - Exhibit__AMM-10 - Expected Earnings - Utility Group - M:\AMMExh10.pdf
06/15/23 - Exhibit AMM-11 - Flotation Cost Study - M:\AMMExh11.pdf
06/15/23 - Exhibit AMM-12 - DDCF Model - Non-Utility Group - M:\AMMExh12.pdf
06/15/23 - Jeffrey B. Berzina's Prefiled Direct Testimony - M:\JBerzina.pdf
06/15/23 - Exhibit JBB-1 - Work Papers for Statements D & E Normalizing Adjustments - M:\JBBExh1.pdf
06/15/23 - Exhibit__JBB-2 - Post-test Year Capital Investments - M:\JBBExh2.pdf
06/15/23 - Exhibit JBB-3 - Jurisdictional Allocation of Shared Administrative Costs - M:\JBBExh3.pdf
06/15/23 - Exhibit JBB-4 - Electric and Gas Allocation of Shared Administrative Costs - M:\JBBExh4.pdf
06/15/23 - Aaron J. Bjorkman's Prefiled Direct Testimony - M:\ABjorkman.pdf
06/15/23 - John J. Spanos' Prefiled Direct Testimony - M:\JSpanos.pdf
06/15/23 - 2022 Depreciation Study - M:\JSpanos2.pdf
06/15/23 - Jeffrey J. Decker's Prefiled Direct Testimony - M:\JJDecker.pdf
06/15/23 - Paul M. Normand's Prefiled Direct Testimony - M:\PNormand.pdf
06/15/23 - Exhibit PMN-1 - Qualifications and Experience - M:\PMNExh1.pdf
06/15/23 - Exhibit PMN-2 - Class Cost of Service Description - M:\PMNExh2.pdf
06/15/23 - Exhibit PMN-3 - System Peak Demands - M:\PMNExh3.pdf
06/15/23 - Exhibit PMN-4 - Lighting Study - M:\PMNExh4.pdf
06/15/23 - Exhibit PMN-5 - Rate 34 Large Commercial & Industrial Standby Rate - M:\PMNExh5.pdf
06/15/23 - Bleau J. LaFave's Prefiled Direct Testimony - M:\BLaFave.pdf
06/15/23 - Bradley S. Wenande's Prefiled Direct Testimony - M:\BWenande.pdf
```

Thursday, January 25, 2024 Page 4 of 7

06/15/23 - Exhibit BSW-1 - South Dakota Electric Service Territory Map - M:\BSWExh1.pdf

```
06/15/23 - Exhibit BSW-2 - Employee Locations Map - M:\BSWExh2.pdf
06/15/23 - Exhibit BSW-3 - Recordable and Lost Time Incident Rates - M:\BSWExh3.pdf
06/15/23 - Exhibit BSW-4 - Outage Performance and History - M:\BSWExh4.pdf
07/10/23 - PUC Staf's First Set of Data Requests Certificate of Service - M:\DR1.pdf
07/12/23 - Order Suspending Operation of Proposed Rates- Order Assessing Filing Fee- Order Authorizing
Consulting Contracts - M:\EL23-016filingfee.pdf
08/01/23 - PUC Staff's Second Set of Data Requests Certificate of Service - M:\COSDR2.pdf
08/17/23 - PUC Staff's Third Set of Data Requests Certificate of Service - M:\COSDR3.pdf
08/23/23 - PUC Staff's Fourth Set of Data Requests Certificate of Service - M:\COSDR4.pdf
09/13/23 - PUC Staff's Fifth Set of Data Requests Certificate of Service - M:\COSDR5.pdf
10/04/23 - PUC Staff's Sixth Set of Data Requests Certificate of Service - M:\COS10042023.pdf
10/20/23 - PUC Staff's Seventh Set of Data Requests Certificate of Service - M:\COS102023.pdf
12/20/23 - PUC Staff Memorandum Supporting Settlement Stipulation (Public) - M:\StaffMemo.pdf
12/20/23 - PUC Staff Memorandum Supporting Settlement Stipulation Confidential (not available to the
public) - N:\Internet\electric\2023\EL23-016\StaffMemoConf.htm
12/20/23 - Attachment A - Summary of Revenue Requirement Issues - M:\AttachA.pdf
12/20/23 - Exhibit (PJS-1) Schedule 1 - SD Electric Revenue Requirement - M:\PJS1.1.pdf
12/20/23 - Exhibit (PJS-1) Schedule 2 - SD Electric Operating Income Statement Summary - M:\PJS1.2.pdf
12/20/23 - Exhibit (PJS-1) Schedule 3 - SD Electric Operating Income Statement with Known and Measurable
Adjustments - M:\PJS1.3.pdf
12/20/23 - Exhibit (PJS-2) Schedule 1 - SD Electric Rate Base Summary - M:\PJS2.1.pdf
12/20/23 - Exhibit (PJS-2) Schedule 2 - SD Electric Rate Base with Known and Measurable Adjustments
- M:\PJS2.2.pdf
12/20/23 - Exhibit (PJS-3) - Bad Debt Expense Adjustment - M:\PJS3.pdf
12/20/23 - Exhibit (PJS-4) - Interest Synchronization Adjustment - M:\PJS4.pdf
12/20/23 - Exhibit (PJS-5) - Cash Working Capital Adjustment - M:\PJS5.pdf
12/20/23 - Exhibit (PJS-6) - Advanced Tax Collections Adjustment - M:\PJS6.pdf
12/20/23 - Exhibit (PJS-7) - Working Capital Updates Adjustment - M:\PJS7.pdf
12/20/23 - Exhibit (BLC-1) Schedule 1 - Cost of Capital (Public) - M:\BLC1.pdf
12/20/23 - Exhibit (BLC-1) Schedule 1 - Cost of Capital Confidential (not available to the public)
- N:\Internet\electric\2023\EL23-016\BLC1Conf.htm
12/20/23 - Exhibit (JG-1) - Depreciation for New Rates Adjustment - M:\JG1.pdf
12/20/23 - Exhibit (BAM-1) - Association Dues Expense Adjustment- M:\BAM1.pdf
12/20/23 - Exhibit (BAM-2) - Claims & Injury Compensation Adjustment - M:\BAM2.pdf
12/20/23 - Exhibit (BAM-3) - Vegetation Management Expense Adjustment - M:\BAM3.pdf
12/20/23 - Exhibit (BAM-4) - Steam Power Maintenance Adjustment - M:\BAM4.pdf
12/20/23 - Exhibit (BAM-5) - NERC Relay Substation Testing Expense Normalization Adjustment - M:\BAM5.pdf
12/20/23 - Exhibit (EJP-1) Schedule 1 - Rate Case Expense Adjustment - M:\EJP1.1.pdf
12/20/23 - Exhibit (EJP-1) Schedule 2 - Advertising Adjustment - M:\EJP1.2.pdf
12/20/23 - Exhibit (EJP-1) Schedule 3 - General Advertising Adjustment - M:\EJP1.3.pdf
12/20/23 - Exhibit (EJP-1) Schedule 4 - Post Test Year Additions/Retirements Adjustment - M:\EJP1.4.pdf
12/20/23 - Exhibit (EJP-1) Schedule 5 - Remove Huron 1 Adjustment - M:\EJP1.5.pdf
12/20/23 - Exhibit (EJP-1) Schedule 6 - Normalizing Additions/Retirements During Test Year Adjustment
- M:\EJP1.6.pdf
12/20/23 - Exhibit (JMR-1) Schedule 1 - Labor Expense Adjustment - M:\JMR1.1.pdf
```

Thursday, January 25, 2024 Page 5 of 7

12/20/23 - Exhibit (JMR-1) Schedule 2 - Payroll Taxes Adjustment - M:\JMR1.2.pdf

```
12/20/23 - Exhibit (JMR-1) Schedule 3 - 401k Expense Adjustment - M:\JMR1.3.pdf
12/20/23 - Exhibit (BAM-6) Schedule 1 - Revenue Increase Comparison - M:\BAM6.1.pdf
12/20/23 - Exhibit (BAM-6) Schedule 2 - Rate Design by Customer Class - M:\BAM6.2.pdf
12/20/23 - Exhibit (BAM-6) Schedule 3-1 - Residential Rate Schedules - M:\BAM6.3.1.pdf
12/20/23 - Exhibit (BAM-6) Schedule 3-2 - Irrigation Rate Schedules - M:\BAM6.3.2.pdf
                   (BAM-6) Schedule 3-3 - Commercial Rate Schedules - M:\BAM6.3.3.pdf
12/20/23 - Exhibit
12/20/23 - Exhibit
                   (BAM-6) Schedule 3-4 - Commercial & Industrial Rate Schedules - M:\BAM6.3.4.pdf
12/20/23 - Exhibit (BAM-6) Schedule 3-5 - Municipal Rate Schedules - M:\BAM6.3.5.pdf
12/20/23 - Exhibit (BAM-6) Schedule 3-6 - Reddy-Guard Lighting Rate Schedules - M:\BAM6.3.6.pdf
12/20/23 - Exhibit (BAM-6) Schedule 3-7 - Highway, Street, & Area Lighting Rate Schedules - M:\BAM6.3.7.pdf
12/20/23 - Exhibit (BAM-6) Schedule 3-8 - Point to Point Rate Schedule - M:\BAM6.3.8.pdf
12/20/23 - Exhibit (BAM-6) Schedule 4 - Residential Service Bill Comparison - M:\BAM6.4.pdf
01/03/24 - Revised Exhibit 5 - Customer Notice - M:\Exh5010324.pdf
01/08/24 - Revised Exhibit 2 - Phase in Rate Plan Rider - M:\Exh2010824.pdf
01/10/24 - Order Granting Joint Motion for Approval of Settlement Stipulation - M:\EL23-016settlement.pdf
01/10/24 - Revised Exhibit 2 - Phase in Rate Plan Rider - M:\Exh2011024.pdf
01/16/24 - NorthWestern Corporation dba NorthWestern Energy's Letter regarding Revised Exhibit 4 (Partial)
- M:\ltr01162024.pdf
01/16/24 - Revised Exhibit 4 - Tariff Pages, Section 3, Sheet 25- Section 5, Sheet 3 - M:\revisedtariff.pdf
01/17/24 - Amended Order Granting Joint Motion for Approval of Settlement Stipulation - M:\EL23-
016settlementAmended.pdf
01/17/24 - Docket Closed - M:\close.pdf
```

Thursday, January 25, 2024 Page 6 of 7

Docket Synopsis:

Thursday, January 25, 2024 Page 7 of 7