

Line No.	Description	South Dakota Per Books	Option L Revenue	Book to Bill	TCJA Refund	FERC 555 Adjustment	Labor	401k	Payroll Taxes
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	OPERATING REVENUES:								
2	Retail Revenues	\$ 180,743,224	\$ 121,533	\$ (78,655)					
3	Wholesale Revenues	-							
4	Other Operating Revenues	8,371,220							
5	TOTAL OPERATING REVENUES	189,114,444	121,533	(78,655)	-	-	-	-	-
6	OPERATING EXPENSES:								
7	Operation and Maintenance:								
8	Production	70,106,680				(69,000)	43,262		
9	Transmission	21,906,572					40,979		
10	Distribution	6,004,555					204,088		
11	Customer Accounting	1,526,756					19,438		
12	Customer Service	1,232,731					54,789		
13	Sales	66,816					-		
14	Administrative & General	11,981,536					130,255	46,721	
15	Total Operation and Maintenance	112,825,646	-	-	-	(69,000)	492,811	46,721	-
16	Depreciation and Amortization	34,998,712			(51,667)				
17	Taxes:								
18	Property Taxes	5,197,512							
19	Payroll Taxes	769,740							36,721
20	Gross Receipts Tax	319,258							
21	Federal Income Taxes (21%)	2,920,307	25,522	(16,518)	10,850	14,490	(103,490)	(9,811)	(7,712)
22	Deferred Income Taxes	(10,624,051)							
23	Investment Tax Credit	(39)							
24	Other Taxes	25,028							
25	Total Taxes	(1,392,245)	25,522	(16,518)	10,850	14,490	(103,490)	(9,811)	29,009
26	TOTAL OPERATING EXPENSES	146,432,113	25,522	(16,518)	(40,817)	(54,510)	389,321	36,910	29,009
27	OPERATING INCOME	\$ 42,682,331	\$ 96,011	\$ (62,137)	\$ 40,817	\$ 54,510	\$ (389,321)	\$ (36,910)	\$ (29,009)
	Source		Schedule I-1	Schedule I-1	\$155,000 / 3	Schedule H-2	JMR-1 Sch 1	JMR-1 Sch 3	JMR-1 Sch 2
	Staff Witness Testimony		Mehlhoff	Mehlhoff	Steffensen	Mehlhoff	Rezac	Rezac	Rezac
	Staff position on NorthWestern's Adjustment		Accepted	Accepted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted

Line No.	Description (a)	FPP Amortization (j)	Advertising (k)	General Advertising (l)	Leadership SD Sponsorship (m)	Economic Development (n)	Association Dues (o)	Board Dividends (p)
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>
6	OPERATING EXPENSES:							
7	Operation and Maintenance:							
8	Production							
9	Transmission							
10	Distribution							
11	Customer Accounting							
12	Customer Service							
13	Sales		(66,816)					
14	Administrative & General		(32,115)	(93,810)	(8,549)	(91,388)	(70,628)	(68,802)
15	Total Operation and Maintenance	<u>-</u>	<u>(98,931)</u>	<u>(93,810)</u>	<u>(8,549)</u>	<u>(91,388)</u>	<u>(70,628)</u>	<u>(68,802)</u>
16	Depreciation and Amortization	349,004						
17	Taxes:							
18	Property Taxes							
19	Payroll Taxes							
20	Gross Receipts Tax							
21	Federal Income Taxes (21%)	(73,291)	20,776	19,700	1,795	19,191	14,832	14,448
22	Deferred Income Taxes							
23	Investment Tax Credit							
24	Other Taxes							
25	Total Taxes	<u>(73,291)</u>	<u>20,776</u>	<u>19,700</u>	<u>1,795</u>	<u>19,191</u>	<u>14,832</u>	<u>14,448</u>
26	TOTAL OPERATING EXPENSES	<u>275,713</u>	<u>(78,155)</u>	<u>(74,110)</u>	<u>(6,754)</u>	<u>(72,197)</u>	<u>(55,796)</u>	<u>(54,354)</u>
27	OPERATING INCOME	<u>\$ (275,713)</u>	<u>\$ 78,155</u>	<u>\$ 74,110</u>	<u>\$ 6,754</u>	<u>\$ 72,197</u>	<u>\$ 55,796</u>	<u>\$ 54,354</u>
	Source	Schedule H-3	EJP-1 Sch 2	EJP-1 Sch 3	Schedule H-3	Schedule H-3	BAM-1	Schedule H-3
	Staff Witness Testimony	Rezac	Paulson	Paulson	Steffensen	Paulson	Mehlhoff	Rezac
	Staff position on NorthWestern's Adjustment	Accepted	Adjusted	Adjusted	Accepted	Accepted	Adjusted	Accepted

Line No.	Description	CAT Generation O&M Contract	Bad Debt	Spousal Travel and Lineman's Rodeo Trip on Aircraft	Rate Case Expense	LTIP Removal	STIP Removal	Claims and Injury Compensation	Storm Damage
	(a)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
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	427,173							
9	Transmission								(46,073)
10	Distribution								(201,720)
11	Customer Accounting		19,328						
12	Customer Service								
13	Sales								
14	Administrative & General			(4,438)		(415,266)	(450,854)	(405,617)	
15	Total Operation and Maintenance	<u>427,173</u>	<u>19,328</u>	<u>(4,438)</u>	<u>-</u>	<u>(415,266)</u>	<u>(450,854)</u>	<u>(405,617)</u>	<u>(247,793)</u>
16	Depreciation and Amortization				18,337				
17	Taxes:								
18	Property Taxes								
19	Payroll Taxes								
20	Gross Receipts Tax								
21	Federal Income Taxes (21%)	(89,706)	(4,059)	932	(3,851)	87,206	94,679	85,180	52,037
22	Deferred Income Taxes								
23	Investment Tax Credit								
24	Other Taxes								
25	Total Taxes	<u>(89,706)</u>	<u>(4,059)</u>	<u>932</u>	<u>(3,851)</u>	<u>87,206</u>	<u>94,679</u>	<u>85,180</u>	<u>52,037</u>
26	TOTAL OPERATING EXPENSES	<u>337,467</u>	<u>15,269</u>	<u>(3,506)</u>	<u>14,486</u>	<u>(328,060)</u>	<u>(356,175)</u>	<u>(320,437)</u>	<u>(195,756)</u>
27	OPERATING INCOME	<u>\$ (337,467)</u>	<u>\$ (15,269)</u>	<u>\$ 3,506</u>	<u>\$ (14,486)</u>	<u>\$ 328,060</u>	<u>\$ 356,175</u>	<u>\$ 320,437</u>	<u>\$ 195,756</u>
	Source	DR 1-30	PJS-3	Schedule H-8	EJP-1 Sch 1	Schedule H-10	Schedule H-10	BAM-2	Schedule H-14
	Staff Witness Testimony	Paulson	Steffensen	Steffensen	Paulson	Rezac	Rezac	Mehlhoff	Mehlhoff
	Staff position on NorthWestern's Adjustment	Adjusted	Adjusted	Accepted	Adjusted	Accepted	Accepted	Adjusted	Accepted

Line No.	Description	Vegetation Management (y)	Depreciation for New Rates (z)	Normalizing Additions/Retirements During Test Year (aa)	Interest Sync (ac)	Carrying Charge (ad)	Income Tax Adjustment (ae)	NERC Relay Substation Testing Expense Normalization (af)
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>
6	OPERATING EXPENSES:							
7	Operation and Maintenance:							
8	Production					200,652		
9	Transmission	76,529						(51,290)
10	Distribution	(47,748)						
11	Customer Accounting							
12	Customer Service							
13	Sales							
14	Administrative & General							
15	Total Operation and Maintenance	<u>28,781</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200,652</u>	<u>-</u>	<u>(51,290)</u>
16	Depreciation and Amortization		6,429,034	1,173,956		(24,166)		
17	Taxes:							
18	Property Taxes							
19	Payroll Taxes							
20	Gross Receipts Tax							
21	Federal Income Taxes (21%)	(6,044)	(1,350,097)	(246,531)	(1,276,425)	(37,062)	(2,106,795)	10,771
22	Deferred Income Taxes						3,445,145	
23	Investment Tax Credit							
24	Other Taxes							
25	Total Taxes	<u>(6,044)</u>	<u>(1,350,097)</u>	<u>(246,531)</u>	<u>(1,276,425)</u>	<u>(37,062)</u>	<u>1,338,350</u>	<u>10,771</u>
26	TOTAL OPERATING EXPENSES	<u>22,737</u>	<u>5,078,937</u>	<u>927,425</u>	<u>(1,276,425)</u>	<u>139,424</u>	<u>1,338,350</u>	<u>(40,519)</u>
27	OPERATING INCOME	<u>\$ (22,737)</u>	<u>\$ (5,078,937)</u>	<u>\$ (927,425)</u>	<u>\$ 1,276,425</u>	<u>\$ (139,424)</u>	<u>\$ (1,338,350)</u>	<u>\$ 40,519</u>
	Source	BAM-3	JG-1	EJP-1 Sch 6	PJS-4	Schedule H-13	Statement K	BAM-5
	Staff Witness Testimony	Mehlhoff	Garren	Paulson	Steffensen	Steffensen	Peterson	Mehlhoff
	Staff position on NorthWestern's Adjustment	Adjusted	Adjusted	Adjusted	Adjusted	Accepted	Accepted	Staff Proposed

Line No.	Description	Steam Power Maintenance (ag)	Post Test Year Additions/Retirements (ah)	Huron 1 Removal (ai)	Total Staff Adjustments (aj)	Adjusted Test Year (ak)
1	OPERATING REVENUES:					
2	Retail Revenues				\$ 42,878	\$ 180,786,102
3	Wholesale Revenues				-	-
4	Other Operating Revenues				-	8,371,220
5	TOTAL OPERATING REVENUES	-	-	-	42,878	189,157,322
6	OPERATING EXPENSES:					
7	Operation and Maintenance:					
8	Production	17,829		(33,779)	586,137	70,692,817
9	Transmission				20,144	21,926,716
10	Distribution				(45,380)	5,959,175
11	Customer Accounting				38,766	1,565,522
12	Customer Service				54,789	1,287,520
13	Sales				(66,816)	-
14	Administrative & General				(1,464,492)	10,517,044
15	Total Operation and Maintenance	17,829	-	(33,779)	(876,851)	111,948,795
16	Depreciation and Amortization		203,417	(33,085)	8,064,831	43,063,543
17	Taxes:					
18	Property Taxes				-	5,197,512
19	Payroll Taxes				36,721	806,461
20	Gross Receipts Tax				-	319,258
21	Federal Income Taxes (21%)	(3,744)	(42,718)	14,041	(4,891,404)	(1,971,097)
22	Deferred Income Taxes				3,445,145	(7,178,906)
23	Investment Tax Credit				-	(39)
24	Other Taxes				-	25,028
25	Total Taxes	(3,744)	(42,718)	14,041	(1,409,538)	(2,801,783)
26	TOTAL OPERATING EXPENSES	14,085	160,699	(52,823)	5,778,442	152,210,555
27	OPERATING INCOME	\$ (14,085)	\$ (160,699)	\$ 52,823	\$ (5,735,564)	\$ 36,946,767
	Source	BAM-4	EJP-1 Sch 4	EJP-1 Sch 5		
	Staff Witness Testimony	Mehlhoff	Paulson	Paulson		
	Staff position on NorthWestern's Adjustment	Staff Proposed	Adjusted	Staff Proposed		

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 47, column c

Column b, line 9: Statement H, page 2, line 29, column c

Column b, line 10: Statement H, page 2, line 55, 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 49, 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 7-10, column c

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

Column b, line 21: Statement K, line 66, column c

Column b, line 22: Statement K, lines 69, 71, 72, & 75, column c

Column b, line 23: Statement K, line 70, column c

Column b, line 24: Statement L, line 6, column c