

## NWE SD LIGHTING COST ANALYSIS - 12/31/22

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NWE SD LIGHTING COST ANALYSIS - 12/31/22  
TABLE 1 - RATE 19 - U10 RESIDENTIAL REDDY-GUARD SUMMARY RESULTS

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
B UNMETERED ALLOCATED COSTS RESULTS																			
3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Rev Code	Watts	ANNUAL UNITS	ANNUAL KWH	PROD (Excl Fuel) \$0.00942	TRANS \$0.00092	DIST (WO LTG) \$0.01681	TOT PTDG NOE \$0.02715	LIGHTING NOE \$0.03707	LIGHTING PLANT \$0.03971	COST BASED CALCULATED	CAPPED PROPOSED	EXISTING	PERCENT INCREASE/ DECREASE	CALCULATED ANNUAL REVENUES	PROPOSED ANNUAL REVENUES	CURRENT ANNUAL REVENUES	INCR/DECR ANNUAL REVENUES		
--- MONTHLY CHARGES (1) ---													Cap Adjustment Factors						
													(0.21)	0.21					
7	RR001	HPS	35		0	\$0.13	\$0.01	\$0.24	\$0.38	\$0.52	\$0.56								
8						\$0.13	\$0.01	\$0.24	\$0.38	\$0.52	\$0.56								
9	RR002	HPS	50		554	\$5.22	\$0.51	\$9.32	\$15.05	\$20.55	\$22.02								
10						\$0.19	\$0.02	\$0.35	\$0.56	\$0.76	\$0.82								
11	RR003	HPS	100		104,185	\$981.42	\$95.85	\$1,751.34	\$2,828.61	\$3,862.13	\$4,137.17								
12						\$0.48	\$0.05	\$0.85	\$1.37	\$1.87	\$2.01								
13	RR004	HPS	150		411,324	\$3,874.67	\$378.42	\$6,914.36	\$11,167.45	\$15,247.78	\$16,333.68								
14						\$0.67	\$0.07	\$1.19	\$1.93	\$2.63	\$2.82								
15	RR005	HPS	250		66,751	\$628.79	\$61.41	\$1,122.08	\$1,812.29	\$2,474.45	\$2,650.68								
16						\$1.04	\$0.10	\$1.85	\$3.00	\$4.09	\$4.38								
17	RR006	HPS	400		32,164	\$302.98	\$29.59	\$540.67	\$873.25	\$1,192.32	\$1,277.23								
18						\$1.61	\$0.16	\$2.88	\$4.64	\$6.34	\$6.79								
19	RR007	HPS	1000		0	\$3.67	\$0.36	\$6.55	\$10.59	\$14.46	\$15.48								
20						\$3.67	\$0.36	\$6.55	\$10.59	\$14.46	\$15.48								
21																			
22	RR010	MV	175		800,865	\$7,544.15	\$736.80	\$13,462.54	\$21,743.48	\$29,688.06	\$31,802.34								
23						\$0.69	\$0.07	\$1.24	\$2.00	\$2.73	\$2.93								
24	RR011	MV	250		19,767	\$186.21	\$18.19	\$332.28	\$536.67	\$732.76	\$784.95								
25						\$0.97	\$0.10	\$1.74	\$2.81	\$3.84	\$4.11								
26	RR012	MV	400		0	\$1.50	\$0.15	\$2.67	\$4.31	\$5.89	\$2.87								
27						\$1.50	\$0.15	\$2.67	\$4.31	\$5.89	\$2.87								
28	RR013	MV	1000		0	\$3.58	\$0.35	\$6.39	\$10.32	\$14.09	\$2.87								
29						\$3.58	\$0.35	\$6.39	\$10.32	\$14.09	\$2.87								
30																			
31	RR014	MH	175		0	\$0.65	\$0.06	\$1.15	\$1.86	\$2.55	\$2.73								
32						\$0.65	\$0.06	\$1.15	\$1.86	\$2.55	\$2.73								
33	RR015	MH	250		5,313	\$50.04	\$4.89	\$89.30	\$144.23	\$196.93	\$210.96								
34						\$1.04	\$0.10	\$1.86	\$3.00	\$4.10	\$4.39								
35	RR016	MH	400		7,830	\$73.76	\$7.20	\$131.63	\$212.59	\$290.27	\$310.94								
36						\$1.60	\$0.16	\$2.86	\$4.62	\$6.31	\$6.76								
37																			
38	RR026	LED	60		29,897	\$281.63	\$27.51	\$502.57	\$811.71	\$1,108.29	\$1,187.22								
39						\$0.23	\$0.02	\$0.42	\$0.68	\$0.92	\$0.99								
40	RR030	LED	66		28	\$0.27	\$0.03	\$0.48	\$0.77	\$1.06	\$1.13								
41						\$0.27	\$0.03	\$0.48	\$0.77	\$1.06	\$1.13								
42	RR035	LED	73		1,158	\$10.91	\$1.07	\$19.47	\$31.45	\$42.93	\$45.99								
43						\$0.24	\$0.02	\$0.42	\$0.68	\$0.93	\$1.00								
44	RR060	LED	126		416	\$3.92	\$0.38	\$7.00	\$11.30	\$15.43	\$16.53								
45						\$0.49	\$0.05	\$0.87	\$1.41	\$1.93	\$2.07								
46	RR070	LED	189		330	\$3.11	\$0.30	\$5.55	\$8.96	\$12.24	\$13.11								
47						\$0.78	\$0.08	\$1.39	\$2.24	\$3.06	\$3.28								
48																			
49	TOTAL				21,089	1,480,583		REV REQ	\$40,225	\$54,923	\$58,794					\$153,877	\$164,699	\$132,563	\$32,136
50								CHECK	\$40,198	\$54,885	\$58,794	\$153,877				Present Revenues	\$132,563		
51									\$27	\$38	\$0				Increase	\$32,136			
52								Difference due to no kWh in light units	\$27	\$38									

NOTES:

- (1) Current monthly charge excludes fuel, ad valorem, and transmission by others charge.
- (2) Revenue Codes with no annual kWh calculate monthly charges based on kWh/Mo rating from Table 7

NWE SD LIGHTING COST ANALYSIS - 12/31/22  
TABLE 1 - RATE 19 - U10 RESIDENTIAL REDDY-GUARD SUMMARY RESULTS

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	C METERED ALLOCATED COSTS RESULTS																		
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Rev Code	Watts	ANNUAL UNITS	ANNUAL KWH	PROD (Excl Fuel)	TRANS	DIST (WO LTG)	TOT PTDG NOE \$0.00000	LIGHTING NOE \$0.03355	LIGHTING PLANT \$0.04858	COST BASED CALCULATED	CAPPED PROPOSED	EXISTING	PERCENT INCREASE/ DECREASE	CALCULATED ANNUAL REVENUES	PROPOSED ANNUAL REVENUES	CURRENT ANNUAL REVENUES	INCR/DECR ANNUAL REVENUES		
--- MONTHLY CHARGES (1) ---													Cap Adjustment Factors						
													(0.21)	0.21					
6	Metered																		
7	RR100	HPS	35	0	\$0.00	\$0.00	\$0.00	\$0.47	\$0.68	\$1.16	\$4.39	\$3.63	21.01%	\$0.00	\$0	\$0	\$0		
8	RR101	HPS	50	1,186	\$0.00	\$0.00	\$0.00	\$0.47	\$0.68	\$1.62	\$4.39	\$3.63	21.01%	\$97.40	\$264	\$219	\$44		
9	RR102	HPS	100	27,616	\$0.00	\$0.00	\$0.00	\$0.66	\$0.96	\$4.07	\$6.05	\$5.00	21.01%	\$2,268.18	\$3,370	\$2,811	\$559		
10	RR103	HPS	150	225,275	\$0.00	\$0.00	\$0.00	\$1.66	\$2.41	\$5.72	\$7.12	\$5.88	21.01%	\$18,502.46	\$23,004	\$19,203	\$3,800		
11	RR104	HPS	250	8,630	\$0.00	\$0.00	\$0.00	\$2.34	\$3.39	\$8.86	\$9.24	\$7.64	20.94%	\$708.77	\$739	\$616	\$123		
12	RR105	HPS	400	21,933	\$0.00	\$0.00	\$0.00	\$3.62	\$5.24	\$13.65	\$9.74	\$8.05	21.01%	\$1,801.42	\$1,286	\$1,072	\$214		
13	RR106	HPS	1000	0	\$0.00	\$0.00	\$0.00	\$5.58	\$8.07	\$32.03	\$18.05	\$14.92	21.01%	\$0.00	\$0	\$0	\$0		
14	RR110	MV	175	494,002	\$0.00	\$0.00	\$0.00	\$13.08	\$18.94	\$5.94	\$2.80	\$2.31	21.01%	\$40,573.64	\$19,084	\$15,933	\$3,150		
15	RR111	MV	250	3,630	\$0.00	\$0.00	\$0.00	\$16,575.04	\$23,998.60	\$8.28	\$3.49	\$2.88	21.01%	\$298.15	\$125	\$105	\$21		
16	RR112	MV	400	0	\$0.00	\$0.00	\$0.00	\$2.43	\$3.52	\$8.84	\$4.39	\$3.63	21.01%	\$0.00	\$0	\$0	\$0		
17	RR113	MV	1000	0	\$0.00	\$0.00	\$0.00	\$3.38	\$4.90	\$16.27	\$8.59	\$7.10	21.01%	\$0.00	\$0	\$0	\$0		
18	RR114	MH	175	0	\$0.00	\$0.00	\$0.00	\$5.33	\$3.52	\$5.64	\$3.30	\$2.73	21.01%	\$0.00	\$0	\$0	\$0		
19	RR115	MH	250	2,332	\$0.00	\$0.00	\$0.00	\$5.33	\$3.52	\$7.98	\$7.68	\$6.35	21.01%	\$191.50	\$184	\$158	\$26		
20	RR116	MH	400	0	\$0.00	\$0.00	\$0.00	\$3.26	\$4.72	\$12.60	\$9.74	\$8.05	21.01%	\$0.00	\$0	\$0	\$0		
21	RR125	LED	55	241	\$0.00	\$0.00	\$0.00	\$5.15	\$7.45	\$1.52	\$8.72	\$7.21	21.01%	\$19.80	\$113	\$99	\$15		
22	RR126	LED	60	1,246	\$0.00	\$0.00	\$0.00	\$8.09	\$11.71	\$1.65	\$9.51	\$7.86	21.01%	\$102.35	\$590	\$356	\$234		
23	RR160	LED	126	42	\$0.00	\$0.00	\$0.00	\$0.67	\$0.98	\$3.47	\$13.87	\$11.47	21.01%	\$3.47	\$14	\$11	\$2		
24	RR170	LED	189	63	\$0.00	\$0.00	\$0.00	\$1.42	\$2.05	\$5.20	\$20.81	\$17.20	21.01%	\$5.20	\$21	\$10	\$11		
25	TOTAL		11,026	786,196				REV REQ	\$0	\$26,418	\$38,193			\$64,572	\$48,794	\$40,593	\$8,200		
26								CHECK	\$0	\$26,379	\$38,193			Present Revenues	\$40,593				
27									\$0	\$39	\$0				\$8,200				
28								Difference due to no kWh in light units	\$0	\$39									
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
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Proposed Total Rate 19 U10 \$213,492  
Current Total Rate 19 U10 \$173,156  
Increase \$40,336

NOTES:  
(1) Current monthly charge excludes fuel, ad valorem, and transmission by others charge.  
(2) Metered plant costs per lamp are not included in metered rates since they are metered and included with the customer's service bill.  
(3) Revenue Codes with no annual kWh calculate monthly charges based on kWh/Mo rating from Table 7



NWE SD LIGHTING COST ANALYSIS - 12/31/22  
TABLE 2 - RATE 19 - U20 COMMERCIAL REDDY-GUARD SUMMARY RESULTS

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	<b>B UNMETERED ALLOCATED COSTS RESULTS</b>																		
2	Rev Code	Watts	ANNUAL UNITS	ANNUAL KWH	PROD (Excl Fuel) \$0.00942	TRANS \$0.00092	DIST (WO LTG) \$0.01681	TOT PTDG NOE \$0.02715	LIGHTING NOE \$0.03707	LIGHTING PLANT \$0.03971	LIGHTING PLANT \$0.00993	COST BASED CALCULATED	CAPPED PROPOSED	EXISTING	PERCENT INCREASE/ DECREASE	CALCULATED ANNUAL REVENUES	PROPOSED ANNUAL REVENUES	CURRENT ANNUAL REVENUES	INCR/DECR ANNUAL REVENUES
3													--- MONTHLY CHARGES (1) ---						
4													Cap Adjustment Factors (0.21)	0.21					
5	Unmetered																		
6	RC001	HPS	35	0	0	\$0.13	\$0.01	\$0.24	\$0.38	\$0.52	\$0.56	\$1.46	\$4.84	\$4.00	21.01%	\$0	\$0	\$0	\$0
7	RC002	HPS	50		168	\$1.58	\$0.15	\$2.82	\$4.55	\$6.22	\$6.66	\$1.94	\$5.02	\$4.15	21.01%	\$17	\$45	\$38	\$7
8	RC003	HPS	100	9	76,513	\$720.75	\$70.39	\$1,286.18	\$2,077.33	\$2,836.34	\$3,038.33	\$5.07	\$8.99	\$7.43	21.01%	\$7,952	\$14,098	\$11,710	\$2,387
9	RC004	HPS	150	1,568	490,128	\$4,617.00	\$450.92	\$8,239.05	\$13,306.97	\$18,169.04	\$19,462.98	\$7.12	\$9.38	\$7.75	21.01%	\$50,939	\$67,129	\$56,008	\$11,121
10	RC005	HPS	250	7,158	623,563	\$5,873.96	\$573.68	\$10,482.09	\$16,929.73	\$23,115.47	\$24,761.67	\$11.07	\$13.26	\$10.96	20.99%	\$64,807	\$77,627	\$65,140	\$12,488
11	RC006	HPS	400	5,854	783,524	\$7,380.79	\$720.84	\$13,171.03	\$21,272.67	\$29,045.22	\$31,113.72	\$16.87	\$15.66	\$12.94	21.01%	\$81,432	\$75,584	\$63,677	\$11,907
12	RC007	HPS	1000	4,827	32,427	\$305.46	\$29.83	\$545.09	\$880.38	\$1,202.05	\$1,287.66	\$40.12	\$32.76	\$27.07	21.01%	\$3,370	\$2,752	\$2,318	\$434
13	RC010	MV	175	84	738,513	\$6,956.79	\$679.43	\$12,414.40	\$20,050.62	\$27,376.67	\$29,326.34	\$7.39	\$5.95	\$4.92	21.01%	\$76,754	\$61,817	\$51,623	\$10,193
14	RC011	MV	250	10,383	49,067	\$462.21	\$45.14	\$824.82	\$1,332.17	\$1,818.91	\$1,948.45	\$10.34	\$7.55	\$6.24	21.01%	\$5,100	\$3,723	\$3,085	\$637
15	RC012	MV	400	493	22,730	\$214.12	\$20.91	\$382.10	\$617.13	\$842.62	\$902.63	\$16.29	\$11.21	\$9.26	21.01%	\$2,362	\$1,625	\$1,365	\$259
16	RC013	MV	1000	145	0	\$3.58	\$0.35	\$6.39	\$10.32	\$14.09	\$2.87	\$27.29	\$21.25	\$17.56	21.01%	\$0	\$0	\$0	\$0
17	RC014	MH	175	0	0	\$0.65	\$0.06	\$1.15	\$1.86	\$2.55	\$2.73	\$7.14	\$6.11	\$5.05	21.01%	\$0	\$0	\$0	\$0
18	RC015	MH	250	0	92,001	\$866.65	\$84.64	\$1,546.54	\$2,497.83	\$3,410.48	\$3,653.36	\$11.11	\$7.78	\$6.43	21.01%	\$9,562	\$6,699	\$5,531	\$1,168
19	RC016	MH	400	861	425,990	\$4,012.82	\$391.91	\$7,160.89	\$11,565.62	\$15,791.44	\$16,916.05	\$17.13	\$11.41	\$9.43	21.01%	\$44,273	\$29,486	\$24,254	\$5,232
20	RC017	MH	1000	2,584	174,998	\$1,648.48	\$161.00	\$2,941.72	\$4,751.20	\$6,487.18	\$6,949.18	\$38.78	\$21.29	\$17.59	21.01%	\$18,188	\$9,983	\$8,434	\$1,549
21	RC026	LED	60	469	20,926	\$197.12	\$19.25	\$351.76	\$568.13	\$775.71	\$830.95	\$2.59	\$10.75	\$8.88	21.01%	\$2,175	\$9,016	\$5,249	\$3,766
22	RC030	LED	66	839	211	\$1.99	\$0.19	\$3.55	\$5.74	\$7.83	\$8.39	\$2.20	\$11.82	\$9.77	21.01%	\$22	\$118	\$101	\$18
23	RC035	LED	73	10	397	\$3.74	\$0.37	\$6.67	\$10.78	\$14.72	\$15.76	\$2.75	\$11.31	\$9.34	21.01%	\$41	\$170	\$157	\$12
24	RC060	LED	126	15	5,150	\$48.51	\$4.74	\$86.57	\$139.82	\$190.90	\$204.50	\$5.20	\$16.47	\$13.61	21.01%	\$535	\$1,696	\$1,084	\$613
25	RC070	LED	189	103	17,756	\$167.26	\$16.34	\$298.48	\$482.08	\$658.22	\$705.09	\$7.72	\$24.70	\$20.41	21.01%	\$1,845	\$5,903	\$3,937	\$1,966
26	RC080	LED	319	239	6,295	\$59.30	\$5.79	\$105.81	\$170.90	\$233.34	\$249.96	\$11.48	\$35.51	\$29.35	21.01%	\$654	\$2,024	\$1,688	\$337
27	TOTAL		35,698		3,560,355			REV REQ	\$96,676	\$132,000	\$141,382					\$370,028	\$370,028	\$369,494	\$305,399
28								CHECK	\$96,664	\$131,982	\$141,382						Present Revenues		
29									\$13	\$17	\$0						Increase		\$64,095
30								Difference due to no kWh in light units	\$13	\$17									

NOTES:  
 (1) Current monthly charge excludes fuel, ad valorem, and transmission by others charge.  
 (2) Revenue Codes with no annual kWh calculate monthly charges based on kWh/Mo rating from Table 7

NWE SD LIGHTING COST ANALYSIS - 12/31/22  
TABLE 2 - RATE 19 - U20 COMMERCIAL REDDY-GUARD SUMMARY RESULTS

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	C METERED ALLOCATED COSTS RESULTS																		
2	Rev Code	Watts	ANNUAL UNITS	ANNUAL KWH	PROD (Excl Fuel)	TRANS	DIST (WO LTG)	TOT PTDG NOE \$0.00000	LIGHTING NOE \$0.03355	LIGHTING PLANT \$0.04858 \$0.00000	COST BASED CALCULATED	CAPPED PROPOSED	EXISTING	PERCENT INCREASE/ DECREASE	CALCULATED ANNUAL REVENUES	PROPOSED ANNUAL REVENUES	CURRENT ANNUAL REVENUES	INCR/DECR ANNUAL REVENUES	
3													Cap Adjustment Factors (0.21)	0.21					
6	Metered																		
7	RC100 HPS	35		0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.47	\$0.68	\$1.16	\$4.39	\$3.63	21.01%	\$0	\$0	\$0	\$0	
8			0		\$0.00	\$0.00	\$0.00	\$0.00	\$0.47	\$0.68									
9	RC101 HPS	50		4,269	\$0.00	\$0.00	\$0.00	\$0.00	\$143.24	\$207.40	\$1.62	\$4.39	\$3.63	21.01%	\$351	\$949	\$795	\$154	
10			216		\$0.00	\$0.00	\$0.00	\$0.00	\$0.66	\$0.96									
11	RC102 HPS	100		32,326	\$0.00	\$0.00	\$0.00	\$0.00	\$1,084.63	\$1,570.40	\$4.07	\$6.05	\$5.00	21.01%	\$2,655	\$3,945	\$3,291	\$654	
12			652		\$0.00	\$0.00	\$0.00	\$0.00	\$1.66	\$2.41									
13	RC103 HPS	150		168,347	\$0.00	\$0.00	\$0.00	\$0.00	\$5,648.47	\$8,178.29	\$5.72	\$7.12	\$5.88	21.01%	\$13,827	\$17,191	\$14,389	\$2,801	
14			2,416		\$0.00	\$0.00	\$0.00	\$0.00	\$2.34	\$3.39									
15	RC104 HPS	250		350,685	\$0.00	\$0.00	\$0.00	\$0.00	\$11,766.40	\$17,036.30	\$8.86	\$9.24	\$7.64	20.94%	\$28,803	\$30,038	\$25,131	\$4,908	
16			3,251		\$0.00	\$0.00	\$0.00	\$0.00	\$3.62	\$5.24									
17	RC105 HPS	400		487,513	\$0.00	\$0.00	\$0.00	\$0.00	\$16,357.34	\$23,683.40	\$13.65	\$9.74	\$8.05	21.01%	\$40,041	\$28,581	\$23,834	\$4,747	
18			2,934		\$0.00	\$0.00	\$0.00	\$0.00	\$5.58	\$8.07									
19	RC106 HPS	1000		28,076	\$0.00	\$0.00	\$0.00	\$0.00	\$942.01	\$1,363.92	\$32.03	\$18.05	\$14.92	21.01%	\$2,306	\$1,300	\$1,087	\$213	
20			72		\$0.00	\$0.00	\$0.00	\$0.00	\$13.08	\$18.94									
22	RC110 MV	175		295,012	\$0.00	\$0.00	\$0.00	\$0.00	\$9,898.41	\$0.00	\$2.43	\$2.79	\$2.31	20.69%	\$9,898	\$11,366	\$9,518	\$1,848	
23			4,077		\$0.00	\$0.00	\$0.00	\$0.00	\$2.43	\$0.00									
24	RC111 MV	250		34,687	\$0.00	\$0.00	\$0.00	\$0.00	\$1,163.85	\$0.00	\$3.38	\$3.48	\$2.88	20.95%	\$1,164	\$1,198	\$1,004	\$194	
25			344		\$0.00	\$0.00	\$0.00	\$0.00	\$3.38	\$0.00									
26	RC112 MV	400		14,767	\$0.00	\$0.00	\$0.00	\$0.00	\$495.49	\$0.00	\$5.33	\$4.39	\$3.63	21.01%	\$495	\$409	\$342	\$67	
27			93		\$0.00	\$0.00	\$0.00	\$0.00	\$5.33	\$0.00									
28	RC113 MV	1000		4,563	\$0.00	\$0.00	\$0.00	\$0.00	\$153.09	\$0.00	\$12.76	\$8.59	\$7.10	21.01%	\$153	\$103	\$86	\$17	
29			12		\$0.00	\$0.00	\$0.00	\$0.00	\$12.76	\$0.00									
31	RC114 MH	175		0	\$0.00	\$0.00	\$0.00	\$0.00	\$2.30	\$3.34	\$5.64	\$3.30	\$2.73	21.01%	\$0	\$0	\$0	\$0	
32			0		\$0.00	\$0.00	\$0.00	\$0.00	\$2.30	\$3.34									
33	RC115 MH	250		46,243	\$0.00	\$0.00	\$0.00	\$0.00	\$1,551.59	\$2,246.50	\$7.98	\$7.68	\$6.35	21.01%	\$3,798	\$3,658	\$3,048	\$609	
34			476		\$0.00	\$0.00	\$0.00	\$0.00	\$3.26	\$4.72									
35	RC116 MH	400		153,890	\$0.00	\$0.00	\$0.00	\$0.00	\$5,163.42	\$7,475.99	\$12.60	\$9.74	\$8.05	21.01%	\$12,639	\$9,770	\$8,154	\$1,616	
36			1,003		\$0.00	\$0.00	\$0.00	\$0.00	\$5.15	\$7.45									
37	RC117 MH	1000		1,327	\$0.00	\$0.00	\$0.00	\$0.00	\$44.51	\$64.45	\$1.82	\$21.25	\$17.56	21.01%	\$109	\$1,275	\$905	\$370	
38			60		\$0.00	\$0.00	\$0.00	\$0.00	\$0.74	\$1.07									
40	RC126 LED	60		442	\$0.00	\$0.00	\$0.00	\$0.00	\$14.84	\$21.48	\$1.65	\$9.51	\$7.86	21.01%	\$36	\$209	\$147	\$63	
41			22		\$0.00	\$0.00	\$0.00	\$0.00	\$0.67	\$0.98									
42	RC130 LED	66		531	\$0.00	\$0.00	\$0.00	\$0.00	\$17.80	\$25.78	\$1.82	\$10.47	\$8.65	21.01%	\$44	\$251	\$210	\$41	
43			24		\$0.00	\$0.00	\$0.00	\$0.00	\$0.74	\$1.07									
44	RC160 LED	189		253	\$0.00	\$0.00	\$0.00	\$0.00	\$8.50	\$12.30	\$3.47	\$13.87	\$11.47	21.01%	\$21	\$3,249.16	\$41	\$43	
45			6		\$0.00	\$0.00	\$0.00	\$0.00	\$1.42	\$2.05									
46	RC170 LED	189		380	\$0.00	\$0.00	\$0.00	\$0.00	\$12.75	\$18.46	\$5.20	\$20.81	\$17.20	21.01%	\$31	\$125	\$75	\$50	
47			6		\$0.00	\$0.00	\$0.00	\$0.00	\$2.12	\$3.08									
49	TOTAL		15,664	1,623,312					REV REQ \$0	\$54,469	\$61,905	\$116,371			\$116,371	\$110,451	\$92,057	\$18,394	
50									CHECK \$0	\$54,466	\$61,905				Present Revenues	\$92,057			
51									\$0	\$3	\$0					\$18,394			
52					Difference due to no kWh in light units					\$3									
55															Proposed Total Rate 19 U20	\$479,944			
56															Current Total Rate 19 U20	\$397,456			
57															Increase	\$82,489			

NOTES:

- 59 (1) Current monthly charge excludes fuel, ad valorem, and transmission by others charge.
- 60 (2) Metered plant costs per lamp are not included in metered rates since they are metered and included with the customer;s service bill.
- 61 (3) Revenue Codes with no annual KWH calculate monthly charges based on kWh/Mo rating from Table 7
- 62







NWE SD LIGHTING COST ANALYSIS - 12/31/22  
TABLE 3 - RATE 19 - U30 PUBLIC LIGHTING SUMMARY RESULTS

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
C METERED ALLOCATED COSTS RESULTS																		
Rev Code	Watts	ANNUAL UNITS	ANNUAL KWH	PROD (Excl Fuel)	TRANS	DIST (WO LTG)	TOT PTDG NOE \$0.00000	LIGHTING NOE \$0.03395	LIGHTING PLANT \$0.04858	COST BASED CALCULATED	CAPPED PROPOSED --- MONTHLY CHARGES (1) ---	EXISTING	PERCENT INCREASE/ DECREASE	CALCULATED ANNUAL REVENUES	PROPOSED ANNUAL REVENUES	CURRENT ANNUAL REVENUES	INCR/DECR ANNUAL REVENUES	
												Cap Adjustment Factors						
												(0.21)	0.21					
6	Metered																	
7	RM101	HPS	50	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.66	\$0.96	\$1.62	\$4.39	\$3.63	21.01%	\$0	\$0	\$0	\$0
8					\$0.00	\$0.00	\$0.00	\$0.00	\$0.66	\$0.96								
9	RM102	HPS	100	1,190	\$0.00	\$0.00	\$0.00	\$0.00	\$39.92	\$57.81								
10					\$0.00	\$0.00	\$0.00	\$0.00	\$1.66	\$2.41	\$4.07	\$6.05	\$5.00	21.01%	\$98	\$145	\$121	\$24
11	RM103	HPS	150	1,672	\$0.00	\$0.00	\$0.00	\$0.00	\$56.11	\$81.24								
12					\$0.00	\$0.00	\$0.00	\$0.00	\$2.34	\$3.39	\$5.72	\$7.12	\$5.88	21.01%	\$137	\$171	\$143	\$28
13	RM104	HPS	250	0	\$0.00	\$0.00	\$0.00	\$0.00	\$3.62	\$5.24								
14					\$0.00	\$0.00	\$0.00	\$0.00	\$3.62	\$5.24	\$8.86	\$9.24	\$7.64	20.94%	\$0	\$0	\$0	\$0
15	RM105	HPS	400	0	\$0.00	\$0.00	\$0.00	\$0.00	\$5.58	\$8.07								
16					\$0.00	\$0.00	\$0.00	\$0.00	\$5.58	\$8.07	\$13.65	\$9.74	\$8.05	21.01%	\$0	\$0	\$0	\$0
17	RM106	HPS	1000	0	\$0.00	\$0.00	\$0.00	\$0.00	\$13.08	\$18.94								
18					\$0.00	\$0.00	\$0.00	\$0.00	\$13.08	\$18.94	\$32.03	\$18.05	\$14.92	21.01%	\$0	\$0	\$0	\$0
19																		
20	RM110	MV	175	507	\$0.00	\$0.00	\$0.00	\$0.00	\$17.00	\$24.61								
21					\$0.00	\$0.00	\$0.00	\$0.00	\$2.43	\$3.52	\$5.94	\$2.80	\$2.31	21.01%	\$42	\$20	\$15	\$5
22	RM111	MV	250	0	\$0.00	\$0.00	\$0.00	\$0.00	\$3.38	\$3.52								
23					\$0.00	\$0.00	\$0.00	\$0.00	\$3.38	\$3.52	\$6.90	\$3.49	\$2.88	21.01%	\$0	\$0	\$0	\$0
24	RM112	MV	400	0	\$0.00	\$0.00	\$0.00	\$0.00	\$5.33	\$3.52								
25					\$0.00	\$0.00	\$0.00	\$0.00	\$5.33	\$3.52	\$8.84	\$4.39	\$3.63	21.01%	\$0	\$0	\$0	\$0
26	RM113	MV	1000	0	\$0.00	\$0.00	\$0.00	\$0.00	\$12.76	\$3.52								
27					\$0.00	\$0.00	\$0.00	\$0.00	\$12.76	\$3.52	\$16.27	\$8.59	\$7.10	21.01%	\$0	\$0	\$0	\$0
28																		
29	RM114	MH	175	0	\$0.00	\$0.00	\$0.00	\$0.00	\$2.30	\$3.34								
30					\$0.00	\$0.00	\$0.00	\$0.00	\$2.30	\$3.34	\$5.64	\$3.30	\$2.73	21.01%	\$0	\$0	\$0	\$0
31	RM115	MH	250	0	\$0.00	\$0.00	\$0.00	\$0.00	\$3.26	\$4.72								
32					\$0.00	\$0.00	\$0.00	\$0.00	\$3.26	\$4.72	\$7.98	\$7.68	\$6.35	21.01%	\$0	\$0	\$0	\$0
33	RM116	MH	400	0	\$0.00	\$0.00	\$0.00	\$0.00	\$5.15	\$7.45								
34					\$0.00	\$0.00	\$0.00	\$0.00	\$5.15	\$7.45	\$12.60	\$9.74	\$8.05	21.01%	\$0	\$0	\$0	\$0
35																		
36	RM126	LED	60	20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.67	\$0.98								
37					\$0.00	\$0.00	\$0.00	\$0.00	\$0.67	\$0.98	\$1.65	\$9.51	\$7.86	21.01%	\$2	\$10	\$6	\$4
38																		
39	TOTAL		56	3,389				REV REQ	\$0	\$169	\$165				\$278	\$345	\$285	\$60
40								CHECK	\$0	\$114	\$165				Present Revenues	\$285		
41									\$0	\$55	\$0			Decrease	\$60			
42								Difference due to no kWh in light units	\$0	\$55								
43																		
44																		
45																		
46																		
47																		
48																		
49																		
50																		
51																		
52																		
53																		
54																		
55	NOTES:																	
56	(1)	Current monthly charge excludes fuel, ad valorem, and transmission by others charge.																
57	(2)	Metered plant costs per lamp are not included in metered rates since they are metered and included with the customer's service bill.																
58	(3)	Revenue Codes with no annual kWh calculate monthly charges based on kWh/Mo rating from Table 7																
59																		
60																		

Proposed Total Rate 19 U20 \$2,472  
Current Total Rate 19 U20 \$1,948  
Increase \$524

NWE SD LIGHTING COST ANALYSIS - 12/31/22  
TABLE 4 - RATE 56 - U30 DISTRIBUTION POLE SUMMARY RESULTS

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
BILLING STATISTICS																			
Watts																			
Rev Code	Company Owned (*)					Lumens	KWH/MO		SCALED TOT \$ INSTALLED	NET PLANT	ANNUAL KWH	ANNUAL UNITS	BASE REVENUES	MONTHLY CHARGE (1)					
1																			
2																			
3																			
4																			
5																			
6	SMD37	HPS	100 *	With Pole		11,700	49.58		\$923	\$125,526	75,480	1,449	\$7,282	\$4.22					
7	SMD38	HPS	100			11,700	49.58		\$0	\$0	24,864	480	\$714	\$1.48					
8	SMD39	HPS	150 *	With Pole		17,550	69.68		\$948	\$1,423,308	1,299,120	17,820	\$138,071	\$7.53					
9	SMD40	HPS	150			17,550	69.68		\$0	\$0	11,309	155	\$327	\$2.08					
10	SMD41	HPS	250 *	With Pole		29,250	107.87		\$1,098	\$286,505	348,657	3,093	\$34,501	\$10.66					
11	SMD42	HPS	250			29,250	107.87		\$0	\$0	163,451	1,445	\$4,722	\$3.19					
12	SMD43	HPS	400 *	With Pole		46,800	166.16		\$1,108	\$35,467	68,774	404	\$5,672	\$12.58					
13	SMD44	HPS	400			46,800	166.16		\$0	\$0	428,488	2,468	\$12,604	\$4.76					
14	SMD45	HPS	1000 *	With Pole		117,000	389.94		\$0	\$0	0	0	\$0	\$26.32					
15	SMD46	HPS	1000			117,000	389.94		\$0	\$0	0	0	\$0	\$11.82					
16																			
17	SMD47	MV	175 *	With Pole		8,750	72.36		\$1,027	\$1,993,689	1,749,803	23,128	\$115,880	\$4.79					
18	SMD48	MV	175			8,750	72.36		\$0	\$0	12,823	169	\$375	\$2.14					
19	SMD49	MV	250 *	With Pole		12,500	100.84		\$1,050	\$27,291	30,620	288	\$1,914	\$6.06					
20	SMD50	MV	250			12,500	100.84		\$0	\$0	0	0	\$0	\$2.76					
21	SMD51	MV	400 *	With Pole		20,000	158.79		\$1,113	\$17,812	27,839	167	\$1,681	\$9.01					
22	SMD52	MV	400			20,000	158.79		\$0	\$0	9,224	55	\$299	\$4.84					
23	SMD53	MV	1000 *	With Pole		50,000	380.23		\$0	\$0	0	0	\$0	\$17.07					
24	SMD54	MV	1000			50,000	380.23		\$0	\$0	0	0	\$0	\$8.80					
25																			
26	SMD55	MH	250 *	With Pole		21,750	97.15		\$1,168	\$2,336	2,706	24	\$263	\$10.99					
27	SMD56	MH	250			21,750	97.15		\$0	\$0	0	0	\$0	\$3.52					
28	SMD57	MH	400 *	With Pole		34,800	153.43		\$1,222	\$2,444	3,946	23	\$305	\$12.98					
29	SMD58	MH	400			34,800	153.43		\$0	\$0	0	0	\$0	\$4.48					
30																			
31	SLD45	LED	42*	With Pole			14.07		\$126	\$126	100	6	\$109	\$10.71					
32	SLD51	LED	60*	With Pole			20.10		\$126	\$5,397	2,149	79	\$1,128	\$12.13					
33	SLD53	LED	73*	With Pole			24.46		\$126	\$753	1,281	48	\$576	\$10.73					
34	SLD57	LED	126*	With Pole			42.21		\$126	\$502	332	6	\$103	\$15.75					
35	SLD63	LED	189*	With Pole			63.32		\$126	\$377	875	12	\$295	\$23.63					
36																			
37																			
38																			
39									TOTAL	\$3,921,532	4,261,841	51,319	\$326,820						
40									CHECK TOTAL	\$3,921,532	4,261,841	51,319	\$326,820						
41									Company Owned	\$3,921,532	3,611,682	46,547	\$307,780						
42									Customer Owned	\$0	650,159	4,772	\$19,040						
43									Total	\$3,921,532	4,261,841	51,319	\$326,820						
44																			
45																			
46																			
47																			
48																			
49																			
50																			
51																			
52																			
53																			
54																			
55																			
56																			
57																			
58																			
59																			
60																			

NOTES:  
(1) Current monthly charge excludes fuel, ad valorem, and transmission by others charge.



NWE SD LIGHTING COST ANALYSIS - 12/31/22  
TABLE 5 - RATE 56 - U30 METAL POLE SUMMARY RESULTS

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
A BILLING STATISTICS																			
Watts																			
Rev Code	Company Owned (*)				Lumens	KWH/MO	SCALED TOT \$ INSTALLED	NET PLANT	ANNUAL KWH	ANNUAL UNITS	ANNUAL BASE REVENUES	CURRENT MONTHLY CHARGE (1)							
6	SMM22	HPS	50		5,850	24.79	\$0	\$0	2,486	48	\$19	\$0.73							
7	SMM01	HPS	100 *	With Pole	11,700	49.58	\$0	\$0	0	0	\$0	\$19.07							
8	SMM02	HPS	100		11,700	49.58	\$0	\$0	5,548	107	\$161	\$1.48							
9	SMM03	HPS	150 *	With Pole	17,550	69.68	\$1,898	\$337,504	411,947	5,603	\$118,388	\$19.39							
10	SMM04	HPS	150		17,550	69.68	\$0	\$0	80,496	1,104	\$2,308	\$2.08							
11	SMM05	HPS	250 *	With Pole	29,250	107.87	\$2,047	\$450,335	848,249	7,519	\$173,303	\$22.01							
12	SMM06	HPS	250		29,250	107.87	\$0	\$0	19,098	169	\$541	\$3.19							
13	SMM07	HPS	400 *	With Pole	46,800	166.16	\$2,058	\$315,519	903,995	5,245	\$133,346	\$23.78							
14	SMM08	HPS	400		46,800	166.16	\$0	\$0	1,163,436	6,750	\$32,386	\$4.76							
15	SMM09	HPS	1000 *	With Pole	117,000	389.94	\$0	\$0	0	0	\$0	\$37.74							
16	SMM10	HPS	1000		117,000	389.94	\$0	\$0	0	0	\$0	\$11.82							
17																			
18	SMM11	MV	175 *	With Pole	8,750	72.36	\$0	\$0	0	0	\$0	\$11.98							
19	SMM12	MV	175		8,750	72.36	\$0	\$0	0	0	\$0	\$2.14							
20	SMM13	MV	250 *	With Pole	12,500	100.84	\$1,999	\$20,020	34,404	322	\$5,819	\$16.34							
21	SMM14	MV	250		12,500	100.84	\$0	\$0	0	0	\$0	\$2.76							
22	SMM15	MV	400 *	With Pole	20,000	158.79	\$2,063	\$4,986	12,661	75	\$1,577	\$18.92							
23	SMM16	MV	400		20,000	158.79	\$0	\$0	0	0	\$0	\$4.84							
24	SMM17	MV	1000 *	With Pole	50,000	380.23	\$0	\$0	0	0	\$0	\$28.99							
25	SMM18	MV	1000		50,000	380.23	\$0	\$0	0	0	\$0	\$8.80							
26																			
27	SMM19	MH	175 *	With Pole	21,750	68.68	\$1,968	\$680	1,353	12	\$249	\$19.20							
28	SMM20	MH	250 *	With Pole	20,000	97.15	\$2,063	\$4,274	12,203	70	\$1,559	\$20.55							
29	SMM21	MH	400 *	With Pole	8,750	153.43	\$0	\$0	0	0	\$0	\$21.55							
30																			
31	SLM45	LED	42*	With Pole		14.07	\$126	\$43	132	9	\$231	\$22.54							
32	SLM50	LED	51*	With Pole		17.09	\$126	\$173	866	48	\$1,049	\$21.62							
33	SLM07	LED	71			23.79	\$0	\$0	10,171	408	\$348	\$0.85							
34	SLM53	LED	73*	With Pole		24.46	\$126	\$87	548	22	\$524	\$22.56							
35	SLM55	LED	103*	With Pole		34.51	\$126	\$867	8,477	233	\$5,989	\$24.71							
36	SLM11	LED	108			36.18	\$0	\$0	2,679	72	\$94	\$1.30							
37	SLM57	LED	126*	With Pole		42.21	\$126	\$303	640	11	\$266	\$27.58							
38	SLM15	LED	154			51.59	\$0	\$0	156,586	2,890	\$5,357	\$1.85							
39	SLM63	LED	189*	With Pole		63.32	\$126	\$1,734	20,159	291	\$11,596	\$35.46							
40	SLM20	LED	200			69.01	\$0	\$0	0	0	\$0	\$2.47							
41	SLM22	LED	268			89.78	\$0	\$0	2,263	24	\$77	\$3.22							
42	SLM67	LED	278*	With Pole		93.13	\$126	\$390	10,570	108	\$4,250	\$38.84							
43	SLM70	LED	309*	With Pole		103.52	\$126	\$520	15,863	144	\$6,114	\$41.91							
44	SLM75	LED	319*	With Pole		106.87	\$126	\$87	2,696	24	\$1,043	\$42.90							
45																			
46																			
47																			
48																			
49																			
50																			
51																			
52																			
53																			
54																			
55																			
56																			
57																			
58																			
59	NOTES:																		
60	(1) Current monthly charge excludes fuel, ad valorem, and transmission by others charge.																		
61																			
62																			
63																			
64																			
65																			

TOTAL	\$1,137,522	3,727,307	31,308	\$506,574
CHECK TOTAL	\$1,137,522	3,727,307	31,308	\$506,574
Company Owned	\$1,137,522	2,284,541	19,736	\$465,284
Customer Owned	\$0	1,442,766	11,572	\$41,290
Total	\$1,137,522	3,727,307	31,308	\$506,574



NWE SD LIGHTING COST ANALYSIS - 12/31/22  
TABLE 6 - RATE 56 - U30 WOOD POLE SUMMARY RESULTS

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	<b>A BILLING STATISTICS</b>																		
2																			
3	Watts																		
4	Rev Code	Company Owned (*)			Lumens	KWH/MO	SCALED TOT \$ INSTALLED	NET PLANT	ANNUAL KWH	ANNUAL UNITS	ANNUAL BASE REVENUES	CURRENT MONTHLY CHARGE (1)							
5																			
6	SMW19	HPS	100 *	With Pole	11,700	49.58	\$923	\$91,150	144,235	2,747	\$38,542	\$11.03							
7	SMW20	HPS	100		11,700	49.58	\$0	\$0	0	0	\$0	\$1.48							
8	SMW21	HPS	150 *	With Pole	17,550	69.68	\$948	\$605,061	1,575,797	21,599	\$257,533	\$11.34							
9	SMW22	HPS	150		17,550	69.68	\$0	\$0	0	0	\$0	\$2.06							
10	SMW23	HPS	250 *	With Pole	29,250	107.87	\$1,098	\$187,246	659,966	5,860	\$91,853	\$15.18							
11	SMW24	HPS	250		29,250	107.87	\$0	\$0	0	0	\$0	\$3.19							
12	SMW25	HPS	400 *	With Pole	46,800	166.16	\$1,108	\$16,839	83,303	481	\$8,790	\$16.96							
13	SMW26	HPS	400		46,800	166.16	\$0	\$0	7,024	40	\$244	\$4.76							
14	SMW27	HPS	1000 *	With Pole	117,000	389.94	\$0	\$0	0	0	\$0	\$30.99							
15	SMW28	HPS	1000		117,000	389.94	\$0	\$0	0	0	\$0	\$11.82							
16																			
17	SMW29	MV	175 *	With Pole	8,750	72.36	\$1,027	\$512,235	1,284,974	16,975	\$151,669	\$8.39							
18	SMW30	MV	175		8,750	72.36	\$0	\$0	0	0	\$0	\$2.14							
19	SMW31	MV	250 *	With Pole	12,500	100.84	\$1,050	\$7,611	26,983	258	\$3,557	\$12.96							
20	SMW32	MV	250		12,500	100.84	\$0	\$0	0	0	\$0	\$2.76							
21	SMW33	MV	400 *	With Pole	20,000	158.79	\$1,050	\$8,698	42,998	261	\$4,056	\$14.32							
22	SMW34	MV	400		20,000	158.79	\$0	\$0	0	0	\$0	\$4.84							
23	SMW35	MV	1000 *	With Pole	50,000	380.23	\$0	\$0	0	0	\$0	\$20.43							
24	SMW36	MV	1000		50,000	380.23	\$0	\$0	0	0	\$0	\$8.80							
25																			
26	SMW37	MH	250 *	With Pole	21,750	97.15	\$0	\$0	558	5	\$76	\$15.51							
27	SMW38	MH	400 *	With Pole	20,000	153.43	\$1,050	\$3,262	15,802	92	\$1,687	\$17.36							
28																			
29	SLW45	LED	42*	With Pole	21,750	14.07	\$126	\$43	80	5	\$182	\$14.50							
30	SLW50	LED	51*	With Pole	20,000	17.09	\$126	\$347	1,143	64	\$887	\$13.58							
31	SLW51	LED	60*	With Pole	21,750	20.10	\$126	\$2,731	2,966	109	\$2,589	\$15.31							
32	SLW53	LED	73*	With Pole	20,000	24.46	\$126	\$520	3,010	117	\$1,857	\$14.52							
33	SLW57	LED	126*	With Pole	20,000	42.21	\$126	\$173	919	19	\$434	\$19.54							
34	SLW15	LED	154		21,750	51.59	\$0	\$0	8,457	156	\$289	\$1.85							
35	SLW63	LED	189*	With Pole	20,000	63.32	\$126	\$43	228	1,449	\$110	\$27.42							
36																			
37																			
38	TOTAL																		
39	CHECK TOTAL																		
40																			
41	Company Owned																		
42	Customer Owned																		
43	Total																		
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53																			
54																			
55																			
56	NOTES:																		
57	(1) Current monthly charge excludes fuel, ad valorem, and transmission by others charge.																		
58																			
59																			
60																			
61																			
62																			





NWE SD LIGHTING COST ANALYSIS - 12/31/22  
TABLE 7 - COST CALCULATION DETAILS SUPPORTING TABLES 1-6

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	RATE 19 - REDDY GUARD																		
2																			
3	Rate U10 - Reddy-Guard - Residential Unmetered																		
4	Rev Code	Watts	Lumens	KWH/MO	# UNITS YR END	BRACKET \$	FIXTURE \$	TOTAL \$ INSTALLED	NET PLANT	ESTIMATED PLT COSTS	SCALED TO GROSS PLT COSTS	SCALED TOT \$ INSTALLED	ESTIMATED ANNUAL KWH	ANNUAL UNITS	ANNUAL BASE REVENUES	CURRENT MONTHLY CHARGE (1)			
5	RR001	HPS	35	4,095	14.07	0	\$76	\$70	\$0	\$0	\$0	\$0	\$0						\$4.00
6	RR002	HPS	50	5,850	19.77	2	\$76	\$107	\$183	\$76	\$366	\$204	\$102	554	27	\$113	\$4.15		
7	RR003	HPS	100	11,700	49.58	130	\$76	\$213	\$290	\$7,856	\$37,685	\$20,982	\$161	104,185	2,063	\$15,293	\$7.43		
8	RR004	HPS	150	17,550	69.68	352	\$76	\$245	\$321	\$23,580	\$113,114	\$62,980	\$179	411,324	5,796	\$44,812	\$7.75		
9	RR005	HPS	250	29,250	107.87	44	\$76	\$427	\$503	\$4,614	\$22,135	\$12,324	\$280	66,751	605	\$6,716	\$10.96		
10	RR006	HPS	400	46,800	166.16	15	\$76	\$438	\$514	\$1,008	\$7,714	\$4,295	\$286	32,164	188	\$2,437	\$12.94		
11	RR007	HPS	1000	117,000	389.94		\$115	\$587	\$0	\$0	\$0	\$0	\$0				\$27.07		
12																			
13	RR010	MV	175	8,750	72.36	642	\$76	\$344	\$421	\$56,328	\$270,208	\$150,447	\$234	800,865	10,865	\$53,170	\$4.92		
14	RR011	MV	250	12,500	100.84	14	\$76	\$374	\$451	\$1,315	\$6,309	\$3,513	\$251	19,767	191	\$1,220	\$6.24		
15	RR012	MV	400	20,000	158.79	0	\$76	\$454	\$0	\$0	\$0	\$0	\$0				\$9.26		
16	RR013	MV	1000	50,000	380.23	0	\$115	\$645	\$0	\$0	\$0	\$0	\$0				\$17.56		
17																			
18	RR014	MH	175	15,225	68.68	0	\$76	\$479	\$0	\$0	\$0	\$0	\$0				\$5.05		
19	RR015	MH	250	21,750	97.15	4	\$76	\$579	\$655	\$546	\$2,621	\$1,459	\$365	5,313	48	\$306	\$6.43		
20	RR016	MH	400	34,800	153.43	3	\$115	\$1,384	\$1,499	\$937	\$4,497	\$2,504	\$835	7,830	46	\$431	\$9.43		
21	Company Owned																		
22	RR026	LED	60		20.10	686	\$153	\$250	\$403	\$57,637	\$276,487	\$153,943	\$224	29,897	1,201	\$7,488	\$8.88		
23	RR030	LED	66		22.11	1	\$153	\$250	\$403	\$84	\$403	\$224	\$224	28	1	\$17	\$9.77		
24	RR035	LED	73		24.46	6	\$153	\$250	\$403	\$504	\$2,418	\$1,346	\$224	1,158	46	\$455	\$9.34		
25	RR060	LED	126		42.21	5	\$153	\$339	\$492	\$513	\$2,461	\$1,370	\$274	416	8	\$71	\$13.61		
26	RR070	LED	189		63.32	4	\$153	\$479	\$632	\$527	\$2,526	\$1,407	\$352	330	4	\$35	\$20.41		
27																			
28	1,206 Total																		
29	1,206 Unmetered																		
30																			
31	Mercury Vapor																		
32	Other																		
33																			
34																			
35																			
36																			
37																			
38																			
39	Rate U10 - Reddy-Guard - Residential Metered																		
40	Rev Code	Watts	Lumens	KWH/MO	# UNITS YR END	BRACKET \$	FIXTURE \$	TOTAL \$ INSTALLED	NET PLANT	ESTIMATED PLT COSTS	SCALED TO GROSS PLT COSTS	SCALED TOT \$ INSTALLED	ESTIMATED ANNUAL KWH	ANNUAL UNITS	ANNUAL BASE REVENUES	CURRENT MONTHLY CHARGE (1)			
41	RR100	HPS	35	4,095	14.07	0	\$76	\$70	\$0	\$0	\$0	\$0	\$0						
42	RR101	HPS	50	5,850	19.77	5	\$76	\$107	\$183	\$191	\$916	\$510	\$102	1,186	60	\$219	\$3.63		
43	RR102	HPS	100	11,700	49.58	44	\$76	\$213	\$290	\$2,659	\$12,755	\$7,102	\$161	27,616	557	\$2,811	\$5.00		
44	RR103	HPS	150	17,550	69.68	263	\$76	\$245	\$321	\$17,618	\$84,514	\$47,056	\$179	225,275	3,233	\$19,203	\$5.88		
45	RR104	HPS	250	29,250	107.87	6	\$76	\$427	\$503	\$629	\$3,018	\$1,681	\$280	8,630	80	\$616	\$7.64		
46	RR105	HPS	400	46,800	166.16	11	\$76	\$438	\$514	\$1,179	\$5,657	\$3,150	\$286	21,933	132	\$1,072	\$8.05		
47	RR106	HPS	1000	117,000	389.94	0	\$115	\$587	\$0	\$0	\$0	\$0	\$0				\$14.92		
48																			
49	RR110	MV	175	8,750	72.36	556	\$76	\$344	\$421	\$48,782	\$234,012	\$130,293	\$234	494,002	6,827	\$15,933	\$2.31		
50	RR111	MV	250	12,500	100.84	3	\$76	\$374	\$451	\$282	\$1,352	\$753	\$251	3,630	36	\$105	\$2.88		
51	RR112	MV	400	20,000	158.79	0	\$76	\$454	\$0	\$0	\$0	\$0	\$0				\$3.63		
52	RR113	MV	1000	50,000	380.23	0	\$115	\$645	\$0	\$0	\$0	\$0	\$0				\$7.10		
53																			
54	RR114	MH	175	15,225	68.68	0	\$76	\$479	\$0	\$0	\$0	\$0	\$0				\$2.73		
55	RR115	MH	250	21,750	97.15	2	\$76	\$579	\$655	\$273	\$1,311	\$730	\$365	2,332	24	\$158	\$6.35		
56	RR116	MH	400	34,800	153.43	0	\$115	\$1,384	\$0	\$0	\$0	\$0	\$0				\$8.05		
57	Company Owned																		
58	RR125	LED	55		18.54	2	\$153	\$248	\$401	\$167	\$802	\$447	\$223	241	13	\$99	\$7.21		
59	RR126	LED	60		20.10	38	\$153	\$250	\$403	\$3,193	\$15,316	\$8,527	\$224	1,246	62	\$356	\$7.86		
60	RR160	LED	126		42.21	1	\$153	\$339	\$492	\$103	\$492	\$274	\$274	42	1	\$11	\$11.47		
61	RR170	LED	189		63.32	1	\$153	\$479	\$632	\$132	\$632	\$352	\$352	63	1	\$10	\$17.20		
62																			
63	932 Total																		
64	932 Metered																		
65																			
66	Mercury Vapor																		
67	Other																		
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NWE SD LIGHTING COST ANALYSIS - 12/31/22  
TABLE 7 - COST CALCULATION DETAILS SUPPORTING TABLES 1-6

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
214	<b>RATE 19 - REDDY GUARD SUMMARY</b>																			
215																				
216																				
217																				
218																				
219																				
220	<b>RATE 19 - REDDY GUARD</b>																			
221				Year End Metered Units	Year End Unmetered Units	Year End No. of Units	Estimated Gross Plant Cost	Est Plt Cost % of Total \$	Gross Plant	Net Plant	Unmetered Annual kWh	Estimated Metered Annual kWh	Total Rate 19 Annual kWh	Annual Units	Present Annual Rev	Cost Based Calculated Annual Rev	Proposed Annual Rev			
222						1,206	\$748,945	21.94%	\$416,999	\$156,126	1,480,583		1,480,583	21,089	\$132,563	\$153,877	\$164,699			
223						932	\$360,776	10.57%	\$200,873	\$75,208		786,196	786,196	11,026	\$40,593	\$64,572	\$48,794			
224																				
225																				
226						3,105	\$1,430,712	41.90%	\$796,594	\$298,249	3,560,355		3,560,355	35,698	\$305,399	\$370,028	\$369,494			
227						1,668	\$861,064	25.22%	\$479,424	\$179,499		1,623,312	1,623,312	15,664	\$92,057	\$116,371	\$110,451			
228																				
229						15	\$10,633	0.31%	\$5,920	\$2,217	19,703		19,703	220	\$1,663	\$2,048	\$2,126			
230						6	\$2,253	0.07%	\$1,254	\$470		3,389	3,389	56	\$285	\$278	\$345			
231																				
232					2606	4,326	6,932	\$3,414,382	100.00%	\$1,901,066	\$711,768	5,060,641	2,412,897	7,473,538	83,753	\$572,560	\$707,174	\$695,908		
233																\$439,625	\$461,104	\$136,096		
234																\$132,935	\$157,019	\$76,060		
235																CO5 Study				
236																\$570,629	\$618,123	\$618,123		
237																1,930	\$89,051	\$77,786		
238																				
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	Net Operating Expenses (3)	Plant (4)	Revenue Incr/Decr
Rate U10 - Reddy-Guard - Residential Unmetered			19.51%
Rate U10 - Reddy-Guard - Residential Metered			16.81%
Rate U20 - Reddy-Guard - Commercial Unmetered			17.35%
Rate U20 - Reddy-Guard - Commercial Metered			16.65%
Rate U30 - Public Lighting - Unmetered			21.79%
Rate U30 - Public Lighting - Metered			17.41%
<b>Total Rate 19</b>	\$405,967	\$212,156	
<b>Total Unmetered</b>	\$325,008	\$136,096	
<b>Total Metered</b>	\$80,959	\$76,060	

- NOTES:
1. Current monthly charge excludes fuel, ad valorem, and transmission by others charge.
  2. Includes Bracket & Fixture
  3. Net Operating Expense (NOE) = Total Operating Expenses less Other Operating Revenues & Wholesale Revenues Excl Fuel and External Transmission
  4. Plant recovery cost is calculated as difference between Proposed Revenue less Net Operating Expenses

NWE SD LIGHTING COST ANALYSIS - 12/31/22  
TABLE 7 - COST CALCULATION DETAILS SUPPORTING TABLES 1-6

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
1	RATE 56 - COMPANY OR CUSTOMER OWNED HIGHWAY, STREET AND AREA LIGHTING SYSTEMS																			
2																				
3	Rate U30 - Distribution Pole Mounting																			
4	Watts																			
5	Rev Code	Company Owned (*)			Lumens	KWH/MO	# UNITS	YR END	INSTALL & POLE \$	FIXTURE & EYE \$	TOTAL \$ INSTALLED	NET PLANT	ESTIMATED PLT COSTS	SCALED TO GROSS PLT COSTS	SCALED TOT \$ INSTALLED	ANNUAL KWH	ANNUAL UNITS	ANNUAL BASE REVENUES	CURRENT MONTHLY CHARGE (1)	
6	SMD37	HPS	100 *	With Pole	11,700	49.58	136		\$738	\$386	\$1,124	\$125,526	\$152,900	\$125,526	\$923	75,480	1,449	\$7,282	\$4.22	
7	SMD38	HPS	100		11,700	49.58	40				\$0	\$0	\$0	\$0	\$0	24,864	480	\$714	\$1.48	
8	SMD39	HPS	150 *	With Pole	17,550	69.68	1,501		\$738	\$417	\$1,155	\$1,423,308	\$1,733,691	\$1,423,308	\$948	1,299,120	17,820	\$138,071	\$7.53	
9	SMD40	HPS	150		17,550	69.68	13				\$0	\$0	\$0	\$0	\$0	11,309	155	\$327	\$2.08	
10	SMD41	HPS	250 *	With Pole	29,250	107.87	261		\$738	\$599	\$1,337	\$286,505	\$348,984	\$286,505	\$1,098	348,657	3,093	\$34,501	\$10.66	
11	SMD42	HPS	250		29,250	107.87	116				\$0	\$0	\$0	\$0	\$0	163,451	1,445	\$4,722	\$3.19	
12	SMD43	HPS	400 *	With Pole	46,800	166.16	32		\$738	\$612	\$1,350	\$35,467	\$43,201	\$35,467	\$1,108	68,774	404	\$5,672	\$12.58	
13	SMD44	HPS	400		46,800	166.16	209				\$0	\$0	\$0	\$0	\$0	428,488	2,468	\$12,604	\$4.76	
14	SMD45	HPS	1000 *	With Pole	117,000	389.94	0		\$738	\$1,065	\$0	\$0	\$0	\$0	\$0	0	0	\$0	\$26.32	
15	SMD46	HPS	1000		117,000	389.94	0				\$0	\$0	\$0	\$0	\$0	0	0	\$0	\$11.82	
16																				
17	SMD47	MV	175 *	With Pole	8,750	72.36	1,942		\$738	\$512	\$1,250	\$1,993,689	\$2,428,456	\$1,993,689	\$1,027	1,749,803	23,128	\$115,880	\$4.79	
18	SMD48	MV	175		8,750	72.36	14				\$0	\$0	\$0	\$0	\$0	12,823	169	\$375	\$2.14	
19	SMD49	MV	250 *	With Pole	12,500	100.84	26		\$738	\$540	\$1,279	\$27,291	\$33,242	\$27,291	\$1,050	30,620	288	\$1,914	\$6.06	
20	SMD50	MV	250		12,500	100.84	0				\$0	\$0	\$0	\$0	\$0	0	0	\$0	\$2.76	
21	SMD51	MV	400 *	With Pole	20,000	158.79	16		\$738	\$618	\$1,356	\$17,812	\$21,696	\$17,812	\$1,113	27,839	167	\$1,681	\$9.01	
22	SMD52	MV	400		20,000	158.79	5				\$0	\$0	\$0	\$0	\$0	9,224	55	\$299	\$4.84	
23	SMD53	MV	1000 *	With Pole	50,000	380.23	0		\$738	\$831	\$0	\$0	\$0	\$0	\$0	0	0	\$0	\$17.07	
24	SMD54	MV	1000		50,000	380.23	0				\$0	\$0	\$0	\$0	\$0	0	0	\$0	\$8.80	
25																				
26	SMD55	MH	250 *	With Pole	21,750	97.15	2		\$738	\$684	\$1,423	\$2,336	\$2,846	\$2,336	\$1,168	2,706	24	\$263	\$10.99	
27	SMD56	MH	250		21,750	97.15	0				\$0	\$0	\$0	\$0	\$0	0	0	\$0	\$3.52	
28	SMD57	MH	400 *	With Pole	34,800	153.43	2		\$738	\$750	\$1,488	\$2,444	\$2,977	\$2,444	\$1,222	3,946	23	\$305	\$12.98	
29	SMD58	MH	400		34,800	153.43	0				\$0	\$0	\$0	\$0	\$0	0	0	\$0	\$4.48	
30																				
31	SLD45	LED	42*	With Pole		14.07	1			\$0	\$153	\$126	\$153	\$126	\$126	100	6	\$109	\$10.71	
32	SLD51	LED	60*	With Pole		20.10	43			\$0	\$153	\$153	\$5,397	\$6,574	\$5,397	126	79	\$1,128	\$12.13	
33	SLD53	LED	73*	With Pole		24.46	6			\$0	\$153	\$753	\$917	\$753	\$126	1,281	48	\$576	\$10.73	
34	SLD57	LED	126*	With Pole		42.21	4			\$0	\$153	\$153	\$502	\$612	\$502	126	332	6	\$103	\$15.75
35	SLD63	LED	189*	With Pole		63.32	3			\$0	\$153	\$153	\$377	\$459	\$377	126	875	12	\$295	\$23.63
36																				
37																				
38												\$3,921,532	\$3,921,532	4,261,841	51,319	\$326,820				
39												\$3,921,532	\$4,776,707	\$3,921,532	\$3,611,682	\$46,547	\$307,780			
40												\$0	\$0	\$0	650,159	4,772	19,040			
41												\$3,921,532	\$4,776,707	\$3,921,532						
42														RATIO	0.82					
43																1,808,262	23,583	\$119,474		
44	Mercury Vapor - Company Owned															22,047	224	\$673		
45	Mercury Vapor - Customer Owned															1,803,420	22,964	\$188,306		
46	Other - Company Owned															628,112	4,548	\$18,367		
47	Other - Customer Owned																			
48																				
49																				
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NWE SD LIGHTING COST ANALYSIS - 12/31/22  
TABLE 7 - COST CALCULATION DETAILS SUPPORTING TABLES 1-6

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
214	RATE 56 - COMPANY OR CUSTOMER OWNED HIGHWAY, STREET AND AREA LIGHTING SYSTEMS SUMMARY																		
215																			
216																			
217																			
218																			
219																			
220	<b>RATE 56 - COMPANY OR CUSTOMER OWNED HIGHWAY, STREET AND AREA LIGHTING SYSTEMS</b>																		
221		Year End	Year End	Estimated	Estimated														
222		Units	# of Units	Plant Cost	Plant Cost %	Gross Plant	Net Plant	Co Owned Annual kWh	Cust Owned Annual kWh	Rate 56 Annual kWh	Annual Units	Present Annual Rev	Cost Based Calculated Annual Rev	Proposed Annual Rev					
223	Rate U30 - Distribution Pole Mounting Company Own	3,918	3,918	\$4,776,707	34.48%	\$3,921,532	\$1,354,095	3,611,682		3,611,682	46,547	\$307,780	\$989,673	\$370,187					
224	Rate U30 - Distribution Pole Mounting Customer Own	397	397	\$0	0.00%	\$0	\$0			650,159	4,772	\$19,040	\$29,316	\$22,621					
225	Rate U30 - Metal Pole Mounting Company Owned	1,732	1,732	\$4,012,726	28.96%	\$3,294,326	\$1,137,522	2,284,541		2,284,541	19,736	\$465,284	\$626,010	\$548,130					
226	Rate U30 - Metal Pole Mounting Customer Owned	974	974	\$0	0.00%	\$0	\$0			1,442,766	11,572	\$41,289	\$65,054	\$51,503					
227	Rate U30 - Wood Pole Mounting Company Owned	4,260	4,260	\$5,065,564	36.56%	\$4,158,674	\$1,435,979	3,842,961		3,842,961	50,041	\$563,852	\$1,053,048	\$713,003					
228	Rate U30 - Wood Pole Mounting Customer Owned	17	17	\$0	0.00%	\$0	\$0			15,481	196	\$532	\$698	\$601					
229	Rate U30 - STKLR (Kaylor Cust Owned)	47	47							0	567	\$1,635							
230																			
231	<b>Total Rate 56</b>	11,345	11,345	\$13,854,998	100.00%	\$11,374,532	\$3,927,597	9,739,184	2,108,406	11,847,590	133,431	\$1,399,414	\$2,763,799	\$1,706,046					
232	<b>Total Company Owned</b>	9,910	9,910	\$13,854,998		\$11,374,532	\$3,927,597	9,739,184	0	9,739,184	116,324	\$1,336,917	\$2,668,731	\$1,631,321					
233	<b>Total Customer Owned</b>	1,435	1,435	\$0		\$0	\$0	0	2,108,406	2,108,406	17,107	\$62,497	\$95,068	\$74,725					
234																			
235	<b>Company Owned Average Unit Installation Cost</b>			<b>\$1,221.24</b>		<b>\$1,002.60</b>						COS Study \$1,401,401	\$2,381,214	\$2,381,214					
236																			
237																			
238																			
239																			
240																			
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267																			
268																			
269																			
270	NOTES:																		
271	1. Current monthly charge excludes fuel, ad valorem, and transmission by others charge.																		
272	2. Rate U30 kWh are estimated based kwh/Month * No of Units																		
273	3. Net Operatin Expense (NOE) = Total Operating Expenses less Other Operating Revenues & Wholesale Revenues Excl Fuel and External Transmission																		
274	4. Plant Recovery cost is calculated as difference between Proposed Revenue less Net Operating Expenses																		
275																			

	Net Operating Expenses (3)	Plant (4)	Revenue Incr/Decr
Rate U30 - Distribution Pole Mounting Company Owned			16.86%
Rate U30 - Distribution Pole Mounting Customer Owned			15.83%
Rate U30 - Metal Pole Mounting Company Owned			15.11%
Rate U30 - Metal Pole Mounting Customer Owned			19.83%
Rate U30 - Wood Pole Mounting Company Owned			20.92%
Rate U30 - Wood Pole Mounting Customer Owned			11.48%
<b>Total Rate 56</b>	\$1,542,108	\$839,106	
<b>Total Company Owned</b>	\$1,510,030	\$776,771	
<b>Total Customer Owned</b>	\$32,078	\$62,335	



NWE SD LIGHTING COST ANALYSIS - 12/31/22  
TABLE 8 - FUNCTIONAL SYSTEM COSTS SUMMARY PER KWH

Line No.	A	B CURRENT REVENUE @ 4.44%	C PROPOSED REVENUE (Target)	D	E KWH (COS)	F PROPOSED REVENUE \$/KWH	G	H	I	J	K PROPOSED REVENUE @ 7.54%	L	M
1	<b>Reddy-Guard (Rate 19)</b>												
2	Production	\$68,011	\$77,760		5,060,641	\$0.01537					\$77,760		
3	Transmission	\$16,728	\$20,577		5,060,641	\$0.00407					\$20,577		
4	Distribution												
5	Substations & Primary	\$68,951	\$77,443		5,060,641	\$0.01530					\$77,443		
6	Secondary & Line Transfrs	\$41,180	\$46,856		5,060,641	\$0.00926					\$46,856		
7	<b>Total Distribution</b>	<b>\$110,131</b>	<b>\$124,299</b>			<b>\$0.02456</b>					<b>\$124,299</b>		
8	Services, Meters, & Meter Rdg	\$0	\$0		5,060,641	\$0.00000					\$0		
9	Street Lighting	\$269,313	\$284,905		5,060,641	\$0.05630					\$284,905		
10	Customer Rec & Other	\$105,156	\$108,917		5,060,641	\$0.02152					\$108,917		
11	Energy (non fuel)	\$1,290	\$1,665		5,060,641	\$0.00033					\$1,665		
12	Fuel	\$0	\$0								\$0		
13	Subtotal Rate 19 (Excl Fuel) - COS Rev	\$570,629	\$618,123			\$0.12214	System Charges per kWh				\$618,123		
14	Subtotal Rate 19 (Excl Fuel) - Input Rev	\$572,560											
15	Subtotal Rate 19 (Excl Fuel) - Proposed Rev		\$695,908										
16													
17	<b>Highway, Street &amp; Area Lighting (Rate 56)</b>												
18	Production	\$64,747	\$213,159		11,867,293	\$0.01796					\$213,159		
19	Transmission	\$12	\$58,658		11,867,293	\$0.00494					\$58,658		
20	Distribution												
21	Substations & Primary	\$75,574	\$196,333		11,867,293	\$0.01654					\$196,333		
22	Secondary & Line Transfrs	\$38,953	\$119,679		11,867,293	\$0.01008					\$119,679		
23	<b>Total Distribution</b>	<b>\$114,527</b>	<b>\$316,012</b>			<b>\$0.02663</b>					<b>\$316,012</b>		
24	Services, Meters, & Meter Rdg	\$0	\$0		11,867,293	\$0.00000					\$0		
25	Street Lighting	\$1,207,804	\$1,769,884		11,867,293	\$0.14914					\$1,769,884		
26	Customer Rec & Other	\$15,114	\$18,959		11,867,293	\$0.00160					\$18,959		
27	Energy (non fuel)	-\$804	\$4,541		11,867,293	\$0.00038					\$4,541		
28	Fuel	\$0	\$0								\$0		
29	Subtotal Rate 56 (Excl Fuel) - COS Rev	\$1,401,401	\$2,381,214			\$0.20065	System Charges per kWh				\$2,381,214		
30	Subtotal Rate 56 (Excl Fuel) - Input Rev	\$1,399,414											
31	Subtotal Rate 56 (Excl Fuel) - Proposed Rev		\$1,706,046										
32													
33	Total Lighting - COS Revenue	\$1,972,030	\$2,999,337	\$1,027,307 Increase									
34	Total Lighting - Input Revenue	\$1,971,974											
35	Total Lighting - Proposed Lighting Study Rev		\$2,401,954										
36			\$597,382 Difference										
37													

SUMMARY OF CALCULATED COSTS PER KWH	COMPANY OWNED							CUSTOMER OWNED					
	RATE 19 PLANT	RATE 19 NOE	RATE 19 TOTAL	RATE 19 NOE	RATE 56 PLANT	RATE 56 NOE	RATE 56 TOTAL	RATE 19 PLANT (1)	RATE 19 NOE	RATE 19 TOTAL	RATE 56 PLANT (1)	RATE 56 NOE	RATE 56 TOTAL
	TABLE 9	TABLE 11A	UNMETERED	TABLE 11A	TABLE 9	TABLE 11A	TOTAL	TABLE 9	TABLE 11B	TOTAL	TABLE 9	TABLE 11B	TOTAL
PRODUCTION	\$0.00848	\$0.00942	\$0.00942		\$0.01541	\$0.00779	\$0.02320			\$0.00000	\$0.01541	\$0.00550	\$0.02091
TRANSMISSION	\$0.00327	\$0.00092	\$0.00092		\$0.00594	\$0.00076	\$0.00670			\$0.00000	\$0.00594	\$0.00054	\$0.00648
DISTRIBUTION	\$0.01235	\$0.01681	\$0.01681		\$0.02098	\$0.01299	\$0.03397			\$0.00000	\$0.02098	\$0.00917	\$0.03015
REDDY LIGHTING (Rate 19) - UNMETERED	\$0.03971	\$0.03707	\$0.07678		\$0.00000	\$0.00000	\$0.00000			\$0.00000	\$0.00000	\$0.00000	\$0.00000
METERED	\$0.04858			\$0.03355						\$0.00000	\$0.00000	\$0.00000	\$0.00000
HIGHWAY, ST, & SGNL LTG (Rate 56)		\$0.00000	\$0.00000		\$0.10720	\$0.13351	\$0.24071			\$0.00000	\$0.00000	\$0.00000	\$0.00000
SUBTOTAL		\$0.06422	\$0.10393	\$0.03355	\$0.14953	\$0.15505	\$0.30458	\$0.00000	\$0.00000	\$0.00000	\$0.04233	\$0.01521	\$0.05754
					<b>\$0.11897</b>						<b>\$0.02988</b>		

	UNMETERED	METERED				
SYSTEM CHARGES PER KWH APPLICABLE TO LIGHTING KWH ESTIMATES	\$0.10393	\$0.08213		\$0.27402		\$0.04509
LED Energy Costs:	Metered LED \$0.08832	Unmetered LED \$0.03355	Company Owned LED - 56	\$0.06387	Customer Owned LED - 56	\$0.05754

Notes:  
 (1) Plant costs for customer-owned lighting are not included in metered rates since customer has incurred the costs.  
 (2) Net Operating Expenses (NOE) are calculated as Total Operating Expense less Other Operating Revenue and Wholesale Revenue.

NWE SD LIGHTING COST ANALYSIS - 12/31/22  
TABLE 9 - NET PLANT AND FUNCTIONAL COST DEVELOPMENT

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
		UMETERED RATE 19 NET PLT	METERED RATE 19 NET PLT	Co Owned RATE 56 NET PLT (5)	Cust Owned RATE 56 NET PLT (5)	TOTAL LIGHTING NET PLT	TOTAL RATE 19 LTG PLT	Co Owned RATE 56 LTG PLT	Cust Owned RATE 56 LTG PLT	RATE 19 SALES	Co Owned RATE 56 SALES	Cust Owned RATE 56 SALES	RATE 19 \$/KWH	Co Owned RATE 56 \$/KWH	Cust Owned RATE 56 \$/KWH
							REV RECOVER	'REV RECOVER	'REV RECOVERY					--- UNIT COSTS ---	
1															
2	PROPOSED REVENUE FACTOR									9.73%	17.82%	17.82%			
3	PRODUCTION (1)														
4	PRODUCTION	\$440,870		\$842,158	\$182,316	\$1,465,344	\$42,910	\$150,073	\$32,489	5,060,641	9,739,184	2,108,406	\$0.00848	\$0.01541	\$0.01541
5															
6	TRANSMISSION (2)														
7	TRANSMISSION	\$170,053		\$324,839	\$70,323	\$565,216	\$16,551	\$57,886	\$12,532	5,060,641	9,739,184	2,108,406	\$0.00327	\$0.00594	\$0.00594
8															
9	DISTRIBUTION (3)														
10	PRIMARY SUBSTATIONS	\$130,127		\$232,245	\$50,278	\$412,650	\$12,665	\$41,386	\$8,960	5,060,641	9,739,184	2,108,406	\$0.00250	\$0.00425	\$0.00425
11															
12	PRIMARY LINES	\$255,019		\$455,145	\$98,533	\$808,697	\$24,821	\$81,107	\$17,559	5,060,641	9,739,184	2,108,406	\$0.00490	\$0.00833	\$0.00833
13															
14	SECONDARY LINES	\$146,507		\$261,479	\$56,607	\$464,593	\$14,260	\$46,596	\$10,087	5,060,641	9,739,184	2,108,406	\$0.00282	\$0.00478	\$0.00478
15															
16	TRANSFORMERS	\$110,724		\$197,615	\$42,781	\$351,119	\$10,777	\$35,215	\$7,624	5,060,641	9,739,184	2,108,406	\$0.00213	\$0.00362	\$0.00362
17															
18	SERVICES	\$0		\$0	\$0	\$0	\$0	\$0	\$0						
19															
20	METERS	\$0		\$0	\$0	\$0	\$0	\$0	\$0						
21															
22	LIGHTING														
23															
24	371 - INSTALL ON CUST PREM-UNMET (7)	\$456,591		\$0	\$0	\$711,768	\$44,440	\$0	\$0	3,427,204			\$0.01297	\$0.00000	\$0.00000
25	371 - INSTALL ON CUST PREM-METERED (7)		\$255,176				\$24,836			1,565,730			\$0.01586		
26															
27	372 - LEASED PROPERTY	\$0		\$0	\$0	\$0	\$0	\$0	\$0						
28															
29	373 - ST LTG & SIGNAL SYS (7)	\$0		\$3,927,597	\$0	\$3,927,597	\$0	\$699,898	\$0		6,528,902	2,086,359	\$0.00000	\$0.10720	\$0.00000
30															
31	SUBTOTAL LIGHTING	\$456,591	\$255,176	\$3,927,597	\$0	\$4,639,364	\$69,276	\$699,898	\$0						
32															
33															
34	TOTAL NET PLANT	\$1,709,892	\$255,176	\$6,241,077	\$500,838	\$8,706,984	\$191,260	\$1,112,160	\$89,249				\$0.05293	\$0.14953	\$0.04233
35	TOTAL NET PLANT (COS STUDY CHECK)	\$1,965,068		\$6,741,915		\$8,706,984									
36	TOTAL CALCULATED PORTION OF NET PLANT	\$136,096	\$76,060	\$776,771	\$62,335										
37				\$839,106											
38															
39	BASE REVENUE FACTORS														
40		REVENUE	REVENUE EXCLUDING O&M FUEL & ET	TOTAL COMPANY NET PLANT	REVENUE PER NET PLANT \$ (4)		SUMMARY OF PLANT CHARGES			RATE 19 PER KWH UNMETERED	RATE 19 PER KWH METERED	RATE 56 PER KWH CO OWNED	RATE 56 PER KWH CUST OWNED		
41															
42	RATE 19 - REDDY-GUARD														
43	PRESENT	\$570,629	\$65,990	\$1,965,068	3.36%						\$0.00848		\$0.01541	\$0.01541	
44	PROPOSED	\$695,906	\$191,267	\$1,965,068	9.73%										
45	INCREASE	\$125,277	\$125,277												
46	PERCENT INCREASE BASE	21.95%	189.84%												
47	TOTAL O&M W/O FUEL & EXTERNAL TRAN	\$504,639													
48															
49	RATE 56 - HIGHWAY, STREET & AREA LIGHTING														
50	PRESENT	\$1,401,401	(\$153,282)	\$6,741,915	-2.27%						\$0.01297	\$0.01586	\$0.00000	\$0.00000	
51	PROPOSED	\$1,706,045	\$1,201,406	\$6,741,915	17.82%										
52	INCREASE	\$304,644	\$1,354,688												
53	PERCENT INCREASE BASE	21.74%	-883.79%												
54	TOTAL O&M W/O FUEL & EXTERNAL TRAN	\$1,554,683													
55															
56	Notes:														
57	(1) Production kWh charge excludes base fuel expenses.														
58	(2) Transmission kWh charge excludes external transmission expenses.														
59	(3) Distribution kWh charge excludes services, meters, and meter reading expenses.														
60	(4) Factor is calculated as (Total Present Revenues less Operating Expense) divided by Total Net Plant, rounded to 5 decimals														
61	(5) Total plant charges are calculated using net plant (Table 7) divided by kWh sales														
61	(6) kWh sales for mercury vapor units are not included														

Note: kWh charge rounded to 5 decimals.

**NWE SD LIGHTING COST ANALYSIS - 12/31/22  
TABLE 10 - FUNCTIONAL GROSS PLANT, ACCUMULATED DEPRECIATION, & NET PLANT**

Line No.	A	B		C		D		E		F		G		H		I		J		K		L		M		N TOTAL LTG % DEP
		GROSS PLANT		ACCUM DEPRECIATION		NET CUSTOMER DISTRIBUTION		NET PLANT		Rate 19	Rate 56	Total Ltg	Rate 19	Rate 56	Total Ltg	Rate 19	Rate 56	Total Ltg	Rate 19	Rate 56	Total Ltg	Rate 19	Rate 56	Total Ltg		
1		<b>PRODUCTION</b>																								
2	PRODUCTION	\$593,850	\$1,496,286	\$2,090,135	\$188,896	\$475,950	\$664,846	\$35,916.88	\$4,138.42	\$40,055	\$440,870	\$1,024,474	\$1,465,344	31.81%												
3																										
4																										
5		<b>TRANSMISSION</b>																								
6	TRANSMISSION	\$238,527	\$601,002	\$839,529	\$82,328	\$207,436	\$289,764	\$13,853.93	\$1,596.28	\$15,450	\$170,053	\$395,162	\$565,216	34.52%												
7																										
8																										
9		<b>DISTRIBUTION</b>																								
10	PRIMARY SUBSTATIONS	\$167,278	\$393,797	\$561,075	\$47,752	\$112,415	\$160,167	\$10,601.23	\$1,141.27	\$11,742	\$130,127	\$282,523	\$412,650	28.55%												
11																										
12	PRIMARY LINES	\$380,943	\$896,796	\$1,277,740	\$146,701	\$345,355	\$492,055	\$20,775.91	\$2,236.61	\$23,013	\$255,019	\$553,678	\$808,697	38.51%												
13																										
14	SECONDARY LINES	\$213,090	\$501,644	\$714,734	\$78,518	\$184,843	\$263,362	\$11,935.66	\$1,284.92	\$13,221	\$146,507	\$318,086	\$464,593	36.85%												
15																										
16	TRANSFORMERS	\$140,037	\$329,667	\$469,703	\$38,333	\$90,242	\$128,576	\$9,020.46	\$971.09	\$9,992	\$110,724	\$240,396	\$351,119	27.37%												
17																										
18	SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0.00	\$0	\$0	\$0	\$0													
19																										
20	METERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0.00	\$0	\$0	\$0	\$0													
21																										
22		<b>LIGHTING</b>																								
23																										
24	371 - INSTALL ON CUST PREM	\$1,901,066	\$0	\$1,901,066	\$1,247,284	\$0	\$1,247,284	\$57,986.39	\$0.00	\$57,986	\$711,768	\$0	\$711,768	65.61%												
25																										
26	372 - LEASED PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0.00	\$0	\$0	\$0	\$0													
27																										
28	373 - ST LTG & SIGNAL SYS	\$0	\$11,374,532	\$11,374,532	\$0	\$7,462,802	\$7,462,802	\$0.00	\$15,865.73	\$15,866	\$0	\$3,927,597	\$3,927,597	65.61%												
29																										
30	SUBTOTAL LIGHTING	\$1,901,066	\$11,374,532	\$13,275,598	\$1,247,284	\$7,462,802	\$8,710,086	\$57,986	\$15,866	\$73,852	\$711,768	\$3,927,597	\$4,639,364	65.61%												
31																										
32																										
33		<b>CUSTOMER DISTRIBUTION (1)</b>																								
34	CUSTOMER METER READING	\$0	\$0	\$0	\$0	\$0	\$0																			
35	CUSTOMER RECORDS	\$34,784	\$5,857	\$40,641	\$12,365	\$2,082	\$14,447							35.55%												
36	CUSTOMER SERVICE & INFO	\$213,602	\$36,398	\$250,000	\$75,931	\$12,939	\$88,870							35.55%												
37	SUBTOTAL CUSTOMER DISTRIBUTION	\$248,386	\$42,255	\$290,642	\$88,296	\$15,021	\$103,317	\$160,090	\$27,234	\$187,325				35.55%												
38																										
39																										
40	<b>TOTAL</b>	\$3,883,177	\$15,635,979	\$19,519,156	\$1,918,108	\$8,894,064	\$10,812,172	\$160,090	\$27,234	<b>\$187,325</b>			\$0.01	55.39%												
41																										
42																										
43	<b>TOTAL EXCL CUSTOMER DISTRIBUTION</b>	\$3,634,790	\$15,593,724	\$19,228,514	\$1,829,812	\$8,879,043	\$10,708,855				\$1,965,068	\$6,741,915	\$8,706,984													
44																										
45																										
46																										
47																										
48																										
49																										
50																										
51	Notes:																									
52	(1) Customer Distribution is allocated to Production, Transmission and Distribution Plant based on line item net plant.																									
53	(2) Source for Gross Plant and Accumulated Depreciation from file "TY2022 Adjusted NWE SD Elec Embedded ACOS Rev @ 06-09-23.xls"																									
54																										
55																										

\$8,519,659  
**\$187,325** check (Net Customer)

NWE SD LIGHTING COST ANALYSIS - 12/31/22  
TABLE 11A - FUNCTIONAL NET OPERATING EXPENSE DETAIL AND UNIT COSTS (COMPANY OWNED)

Line No.	A	B RATE 19 LIGHTING NET OPER EXPENSE (4)	C RATE 56 LIGHTING NET OPER EXPENSE (4)	D RATE 19 CUSTOMER DIST EXPENSE	E RATE 56 CUSTOMER DIST EXPENSE	F RATE 19 TOTAL LIGHTING NOE	G RATE 56 CO OWNED TOTAL LIGHTING NOE	H RATE 19 SALES KWH (5)	I RATE 56 CO OWNED SALES KWH (5)	J RATE 19 UNMETERED COSTS PER KWH	K RATE 19 METERED COSTS PER KWH (6)	L RATE 56 UNIT NOE COSTS PER KWH
1	<b>PRODUCTION</b>											
2	GROSS PRODUCTION EXPENSE	\$187,765	\$388,981									
3	BASE FUEL	\$153,621	\$313,832									
4	= BASE AND ENERGY	\$34,143	\$75,149	\$13,518	\$687	\$47,661	\$75,837	5,060,641	9,739,184	\$0.00942		\$0.00779
5												
6												
7	<b>TRANSMISSION</b>											
8	TRANSMISSION	\$3,349	\$7,371	\$1,326	\$67	\$4,675	\$7,438	5,060,641	9,739,184	\$0.00092		\$0.00076
9	EXTERNAL TRANSMISSION	\$70,002	\$143,951									
10												
11	<b>DISTRIBUTION</b>											
12	PRIMARY SUBSTATIONS	\$9,276	\$19,075	\$3,673	\$174	\$12,949	\$19,250	5,060,641	9,739,184	\$0.00256		\$0.00198
13												
14	PRIMARY LINES	\$30,195	\$62,092	\$11,954	\$568	\$42,149	\$62,660	5,060,641	9,739,184	\$0.00833		\$0.00643
15												
16	SECONDARY LINES	\$16,421	\$33,767	\$6,501	\$309	\$22,922	\$34,076	5,060,641	9,739,184	\$0.00453		\$0.00350
17												
18	LINE TRANSFORMERS	\$5,052	\$10,388	\$2,000	\$95	\$7,052	\$10,483	5,060,641	9,739,184	\$0.00139		\$0.00108
19												
20	SERVICES	\$0	\$0									
21												
22	METERS	\$0	\$0									
23												
24	<b>LIGHTING</b>											
25	REDDY-GUARD - UNMETERED	\$134,393	\$0	\$53,208	\$0	\$187,601	\$0	5,060,641		\$0.03707		\$0.00000
26	REDDY-GUARD - METERED	\$80,959						2,412,897			\$0.03355	
27	HIGHWAY, STREET, & AREA LIGHTING	\$0	\$1,288,503	\$0	\$11,783	\$0	\$1,300,287		9,739,184	\$0.00000		\$0.13351
28	TOTAL LIGHTING	\$215,352	\$1,288,503									
29												
30	TOTAL DIST OPERATING EXP EXPENSE	\$276,296	\$1,413,826	\$77,336	\$12,930	\$272,672	\$1,426,756					
31	TOT DIST EXCL SERV, METERS, & LTG	\$60,943	\$125,323			\$85,072	\$126,469					
32												
33												
34	<b>CUSTOMER DISTRIBUTION</b>											
35	CUSTOMER METER READING	\$0	\$0									
36	CUSTOMER RECORDS	\$20,692	\$3,044									
37	CUSTOMER SERVICE & INFO	\$71,488	\$10,641									
38	TOTAL CUSTOMER DISTRIBUTION	\$92,179	\$13,684									
39	TOTAL CUST DIST EXCL MET READING	\$92,179	\$13,684	\$92,179	\$13,684	\$325,008	\$1,510,030					
40												
41	<b>TOTAL NET OPER EXP EXPENSE (7)</b>	\$629,590	\$1,967,813									
42	<b>TOTAL NET OPER EXP EXPENSE (COS Check)</b>	\$629,590										
43												
44	<b>TOTAL NOE EXCL BASE FUEL &amp; EXT TRANSM</b>	\$405,967	\$1,510,030									
45												
46	<b>TOTAL NET OPER EXP EXCL FUEL, EXT TRANSM, SERVICES, METERS, MET LTG &amp; CUST DIST</b>	\$232,829	\$1,496,346									
47												
48												
49												
50	Notes:											
51	(1) Production kWh charge excludes peak production and base fuel expenses.											
52	(2) Transmission kWh charge excludes external transmission expenses.											
53	(3) Distribution kWh charge excludes services, meters, and meter reading expenses.											
54	(4) Detail Net Operating Expense (NOE) from Workpaper 4											
55	(5) kWh Sales are actual consumption for these units. The kWh for customer owned are not included in COS model in the lighting rate but are booked in class where owned											
56	(6) Metered Unit Cost includes Net Operating Expenses associated with only metered units											
57	(7) Net Operating Expense (NOE) exclude Ad Valorem Expenses											
58												

SUMMARY OF OPERATING EXP CHARGES			
	RATE 19 PER KWH UNMETERED	RATE 19 PER KWH METERED	RATE 56 PER KWH CO OWNED
PRODUCTION (1)	\$0.00942		\$0.00779
TRANSMISSION (2)		\$0.00092	\$0.00076
DISTRIBUTION (3)	\$0.01681		\$0.01299
REDDY-GUARD LIGHTING	\$0.03707	\$0.03355	\$0.00000
HIGHWAY, ST, & SGNL LTG	\$0.00000		\$0.13351
TOTAL OPERATING EXP	\$0.06422	\$0.03355	\$0.15505

Note: kWh charge rounded to 5 decimals.

NWE SD LIGHTING COST ANALYSIS - 12/31/22  
TABLE 11B - FUNCTIONAL NET OPERATING EXPENSE DETAIL AND UNIT COSTS (CUSTOMER OWNED)

Line No.	A	B TOTAL RATE 56 STREET LTG OPER EXP	C CUST OWNED RATE 56 STREET LTG OPER EXP	E RATE 56 CUSTOMER DISTRIBUTION EXPENSE	F RATE 56 TOTAL LIGHTING NOE (4)	G RATE 56 CUST OWNED SALES KWH (5)	H RATE 56 UNIT NOE COSTS PER KWH
1	<b>PRODUCTION</b>						
2	PRODUCTION EXPENSE	\$445,307	\$56,326				
3	BASE FUEL	\$359,275	\$45,444				
4	= BASE AND ENERGY	\$86,031	\$10,882	\$716	\$11,598	2,108,406	\$0.00550
5							
6							
7	<b>TRANSMISSION</b>						
8	TRANSMISSION	\$8,438	\$1,067	\$70	\$1,138	2,108,406	\$0.00054
9	EXTERNAL TRANSMISSION	\$164,796	\$20,845				
10							
11	<b>DISTRIBUTION</b>						
12	PRIMARY SUBSTATIONS	\$21,837	\$2,762	\$182	\$2,944	2,108,406	\$0.00140
13							
14	PRIMARY LINES	\$71,083	\$8,991	\$592	\$9,583	2,108,406	\$0.00455
15							
16	SECONDARY LINES	\$38,657	\$4,890	\$322	\$5,212	2,108,406	\$0.00247
17							
18	LINE TRANSFORMERS	\$11,893	\$1,504	\$99	\$1,603	2,108,406	\$0.00076
19							
20	SERVICES	\$0	\$0				
21							
22	METERS	\$0	\$0				
23							
24	<b>LIGHTING</b>						
25	REDDY-GUARD - UNMETERED	\$0	\$0	\$0	\$0		\$0.00000
26	REDDY-GUARD - METERED						
27	HIGHWAY, STREET, & AREA LIGHTING	\$1,288,503	\$0	\$0	\$0	2,108,406	\$0.00000
28	TOTAL LIGHTING	\$1,288,503	\$0				
29							
30	TOTAL DIST OPERATING EXP EXPENSE	\$1,431,973	\$18,147	\$1,195	\$19,342		
31	TOT DIST EXCL SERV, METERS, & LTG	\$143,470	\$18,147		\$19,342		
32							
33							
34	<b>CUSTOMER DISTRIBUTION</b>						
35	CUSTOMER METER READING	\$0	\$0				
36	CUSTOMER RECORDS	\$3,484	\$441				
37	CUSTOMER SERVICE & INFO	\$12,181	\$1,541				
38	TOTAL CUSTOMER DISTRIBUTION	\$15,666	\$1,982				
39	TOTAL CUST DIST EXCL MET READING	\$15,666	\$1,982	\$1,982	\$32,078		
40							
41	<b>TOTAL NET OPER EXP EXPENSE (6)</b>	\$2,066,179	\$98,366				
42	<b>TOTAL NET OPER EXP EXPENSE (Check)</b>	\$2,066,179		\$0			
43							
44	<b>TOTAL NOE EXP EXCL BASE FUEL &amp; EXT TRANSM</b>	\$1,542,108	\$32,078				
45							
46	<b>TOTAL NOE EXCL FUEL, EXTERNAL TRANSM, SERVICES, METERS, &amp; CUSTOMER DIST</b>	\$1,526,442	\$30,096				
47							
48							
49	<b>PERCENT OF CUSTOMER OWNED UNITS</b>		12.65%				
50							
51	Notes:						
52	(1) Production kWh charge excludes fuel expenses.						
53	(2) Transmission kWh charge excludes external transmission expenses.						
54	(3) Distribution kWh charge excludes services, meters, and meter reading expenses.						
55	(4) Detail Net Operating Expense (NOE) from Workpaper 4						
56	(5) Source: Table 13						
57	(6) Net Operating Expense excludes Ad Valorem Expenses						
58							

SUMMARY OF OPERATING EXP CHARGES	
	RATE 56 PER KWH CUST OWNED
PRODUCTION (1)	\$0.00550
TRANSMISSION (2)	\$0.00054
DISTRIBUTION (3)	\$0.00917
REDDY-GUARD LIGHTING	\$0.00000
HIGHWAY, ST, & SGNL LTG	\$0.00000
TOTAL OPERATING EXP	\$0.01521

Note: kWh charge rounded to 5 decimals.

NWE SD LIGHTING COST ANALYSIS - 12/31/22  
TABLE 12 - LIGHTING INSTALLED COST ESTIMATES  
LIGHTING SCHEDULE RESULTS FOR GROSS PLANT DERIVATION

Line No.	A	B	C	D	E	F	G	H	I	J	K
1	<b>Lights - Street Light and Reddy Guard</b>										
2							<b>30.00%</b>				
3	<b>Light Fixture</b>	<b>Watt</b>	<b>Fixture Cost</b>	<b>Bulb Cost</b>	<b>Total Cost</b>	<b>Fixture Cost</b>	<b>Bulb Cost</b>	<b>Total Installed Cost</b>			
4	HPS	35	\$54.18	\$4.96	\$59.14	\$70.43	\$6.45	\$76.88			
5	HPS	50	\$82.09	\$7.52	\$89.61	\$106.72	\$9.77	\$116.49			
6	HPS	100	<b>\$164.18</b>	<b>\$15.03</b>	<b>\$179.21</b>	<b>\$213.43</b>	<b>\$19.54</b>	<b>\$232.97</b>			
7	HPS	150	<b>\$188.38</b>	<b>\$14.49</b>	<b>\$202.87</b>	<b>\$244.89</b>	<b>\$18.84</b>	<b>\$263.73</b>			
8	HPS	250	<b>\$328.16</b>	<b>\$14.77</b>	<b>\$342.93</b>	<b>\$426.61</b>	<b>\$19.20</b>	<b>\$445.81</b>			
9	HPS	400	<b>\$336.78</b>	<b>\$16.10</b>	<b>\$352.88</b>	<b>\$437.81</b>	<b>\$20.93</b>	<b>\$458.74</b>			
10	HPS	250/400	<b>\$451.54</b>	<b>\$16.10</b>	<b>\$467.64</b>	<b>\$587.00</b>	<b>\$20.93</b>	<b>\$607.93</b>			
11	HPS	1000	\$677.31	\$24.15	\$701.46	\$880.50	\$31.40	\$911.90			
12											
13	MV	175	\$264.95	<b>11.36</b>	<b>\$276.31</b>	\$344.43	\$14.77	\$359.20	ED 28 Mogul Base		
14	MV	250	\$287.83	<b>\$10.05</b>	<b>\$297.88</b>	\$374.17	\$13.07	\$387.24	ED 28 Mogul Base		
15	MV	400	\$349.07	<b>\$8.38</b>	<b>\$357.45</b>	\$453.79	\$10.89	\$464.69	BT 37 Mogul		
16	MV	1000	\$496.28	<b>\$25.00</b>	<b>\$521.28</b>	\$645.17	\$32.50	\$677.67	E39 Mogul Base	Ballast Kit \$148.45	
17											
18	MH	175	\$368.57	<b>\$10.72</b>	<b>\$379.29</b>	\$479.14	\$13.94	\$493.08			
19	MH	250/400	<b>\$393.58</b>	<b>\$15.32</b>	<b>\$408.90</b>	\$511.65	\$19.92	\$531.57			
20	MH	400	<b>\$445.23</b>	<b>\$14.12</b>	<b>\$459.35</b>	\$578.80	\$18.36	\$597.16			
21	MH	1000	<b>\$1,064.76</b>	<b>\$34.39</b>	<b>\$1,099.15</b>	\$1,384.19	\$44.71	\$1,428.90			
22											
23											
24											
25											
26	<b>Luminaire (1)</b>	<b>Watt</b>	<b>Luminaire Cost</b>	<b>Eye</b>	<b>Crew with Loaded Capital</b>	<b>Total Installed Cost</b>					
27	LED C	42	<b>\$156.06</b>	<b>\$12.88</b>	\$79.15	\$248.09					
28	LED C	55	<b>\$156.06</b>	<b>\$12.88</b>	\$79.15	\$248.09					
29	LED I	60	<b>\$158.12</b>	<b>\$12.88</b>	\$79.15	\$250.15					
30	LED I	66	<b>\$158.12</b>	<b>\$12.88</b>	\$79.15	\$250.15					
31	LED D	73	<b>\$158.12</b>	<b>\$12.88</b>	\$79.15	\$250.15					
32	LED E	93	<b>\$198.80</b>	<b>\$12.88</b>	\$79.15	\$290.83					
33	LED F	126	<b>\$247.35</b>	<b>\$12.88</b>	\$79.15	\$339.38					
34	LED F Flood	130	<b>\$405.51</b>	<b>\$12.88</b>	\$79.15	\$497.54					
35	LED J	189	<b>\$386.70</b>	<b>\$12.88</b>	\$79.15	\$478.73					
36	LED J Flood	191	<b>\$759.12</b>	<b>\$12.88</b>	\$79.15	\$851.15					
37	LED M	319	<b>\$849.81</b>	<b>\$12.88</b>	\$79.15	\$941.84					
38											
39	<b>Notes</b>										
40	(1) Luminaires include lamp, photovoltaic electric relay (PER), and photocell, A complete lighting unit consisting of light emitting diode (LED)-based light emitting elements and a matched driver together with										
41											
42											
43											
44											
45	<b>Poles</b>										
46		<b>Type</b>	<b>Size (Feet)</b>	<b>2022 Pole Cost</b>	<b>Installation Cost</b>	<b>Total Pole Install</b>		<b>Bracket/Support</b>			
47	Wood		<b>Class 4 / 30'</b>	<b>\$330</b>	\$317	\$647		\$152.89			
48	Wood		<b>Class 4 / 35'</b>	<b>\$422</b>	\$317	\$738		\$152.89			
49	Wood		<b>Class 2 / 40'</b>	<b>\$708</b>	\$317	\$1,025		\$152.89			
50	Wood		<b>Class 2 / 45'</b>	<b>\$862</b>	\$317	\$1,179		\$152.89			
51											
52	Aluminum		<b>Blk Anodized 20'</b>	<b>\$1,579</b>	\$317	\$1,895		\$152.89			
53											
54	Distribution Pole		same as above	<b>\$422</b>	\$317	\$738		\$152.89			
55											
56											
57	<b>Brackets/Support</b>										
58		<b>Feet</b>	<b>2022 Cost</b>	<b>Installed Cost</b>							
59		4	<b>\$58.81</b>	\$76.45							
60		6	<b>\$88.21</b>	\$114.67							
61		8	<b>\$117.61</b>	\$152.89							
62		10	<b>\$243.04</b>	\$315.95							
63											
64											
65	<b>Crew</b>										
66	1.2 hours per light X Journeyman loaded capita			<b>\$79.15</b>							
67											
68											

<b>LEGEND</b>	
HPS	High Pressure Sodium
MV	Mercury Vapor
MH	Metal Halide
LED	Light Emitting Diode

NWE SD LIGHTING COST ANALYSIS - 12/31/22  
TABLE 13 - KWH SALES AND UNIT COUNT

Line No.	A Rate Class (1)	D kWh (Meter)	G Average Annual Customers
1	10 - Residential Basic	395,117,244	39,134
2	11 - Residential w/Sp Htg	184,884,645	10,896
3	14 - Residential Sp Htg & Cooling	14,804,756	1,032
4	15 - Residential Dual-Fuel	88,752	7
5	16,18 - Irrigation Interruptible Service	2,645,297	68
6	17 - Irrigation Service	358,611	16
7	21 - Commercial Gen Serv	73,224,645	8,763
8	23 - Commercial Sep Mtr Space Htg	566,638	59
9	24 - Commercial Sp Htg & Cooling	42,249,519	586
10	25 - Commercial All-Inclusive Comm	40,430,746	802
11	33 - Commercial & Industrial	161,418,897	2,095
12	34 - Commercial & Industrial Large	788,770,509	488
13	41 - Municipal Pumping	7,274,425	274
14	19 - Reddy-Guard Lighting	5,041,019	3,363
15	56 - Highway, Street, & Area Lighting	11,867,293	142
16	70 - Controlled Off-Peak	834,798	6
17	Total SD	1,729,577,794	67,730

kWh Source: Table 7						
	Unmetered kWh	Estimated Metered kWh	Total kWh	Total CP	Total Non CP	COS
27	19 - Reddy-Guard Lighting					
28	Input	5,060,641	5,060,641			
29	Mercury Vapor	1,633,437	847,167			
30	Other	3,427,204	1,565,730			
31	Total Reddy-Guard Lighting	5,060,641	5,060,641	297	1,324	5,041,019
32						Does not include 19,622
33						
34		Co Owned kWh	Cust Owned kWh			
35						
36	56 - Highway, Street, & Area Lighting					
37	Input	9,739,184	2,108,406	11,847,590		
38	Mercury Vapor	3,210,282	22,047	3,232,328		
39	Other	6,528,902	2,086,359	8,615,261		
40	Total Highway, Street, & Area Ligh	9,739,184	2,108,406	11,847,590	749	3,117
41						11,867,293
42	Total Lighting					Includes U30-F (19,703)
43	Input	14,799,825	2,108,406	16,908,231		
44	Total Lighting	14,799,825	2,108,406	16,908,231		
45						
46	Total Unmetered kWh			16,908,231		16,908,312
47						
48						
49	Annual Number of Units	Co Owned EOY Units	Cust Owned EOY Units	Total EOY Units		Avg # of Cust COS
50	Source: Table 7					
51	19 - Reddy-Guard Lighting	6,932		6,932		3,363
52	56 - Highway, Street, & Area Ligh	9,910	1,435	11,345		142
53	Total Lighting	16,842	1,435	18,277		3,505

Notes:  
(1) Source file "TY2022 Adjusted NWE SD Elec Embedded ACOS Rev @ 06-09-23.xls"





**NWE SD LIGHTING COST ANALYSIS - 12/31/22**  
**TABLE WP 1 - SYSTEM OVERALL REVENUE REQUIREMENT DETAILS**

Line No.	PRESENT	BASE INCREASE	PROPOSED	
1	GROSS PLANT	\$19,519,156	\$19,519,156	
2				
3	TOTAL SALES RATE REVENUES EXCL FUEL (1)	<b>\$119,514,621</b>	<b>25.83%</b>	<b>\$150,388,295</b>
4				
5	O&M EXCL FUEL	\$87,929,366	\$87,929,366	
6				
7	BASE REV W/O O&M	\$31,585,255	\$62,458,930	
8				
9	BASE REV TO GROSS PLANT	\$1.61817	\$3.19988	
10				
11	TOTAL REVENUE TO GROSS PLANT	\$6.12294	\$7.70465	
12				
13				
14				
15				
16				
17				
18				
19				
20	<b>REVIEW</b>			
21				
22	RATE REVENUE FROM COST OF SERVICE MODEL	CURRENT	INCREASE (5)	PROPOSED
23	LIGHTING RATE 19 REVENUE	<b>\$570,629</b>	<b>\$125,277</b>	\$695,906
24	LIGHTING RATE 56 REVENUE	<b>\$1,401,401</b>	<b>\$304,644</b>	\$1,706,045
25	TOTAL LIGHTING REVENUE	<b>\$1,972,030</b>	\$429,921	\$2,401,951
26				
27				
28	PRESENT RATE REVENUE WITHIN LIGHTING STUDY (2)		Calculated	
29	LIGHTING RATE 19 REVENUE (3)	\$572,560	\$123,346	\$695,906
30	LIGHTING RATE 56 REVENUE (4)	\$1,397,779	\$308,266	\$1,706,045
31	Rate U30 - STKLR (Kaylor Cust Owned)	\$1,635		
32	TOTAL LIGHTING REVENUE	\$1,971,974	\$431,612	\$2,401,951
33		(\$56)		
34				
35	RATE REVENUE CALCULATED WITH NEW RATES			
36	LIGHTING RATE 19 REVENUE		\$125,279	\$695,908
37	LIGHTING RATE 56 REVENUE		\$304,645	\$1,706,046
38	TOTAL LIGHTING REVENUE		\$429,924	\$2,401,954
39				
40	LIGHTING REVENUE DIFFERENCE (Line 25-Line 38)		\$3	\$3
41				
42				
43				
44				

45 Notes:  
46 (1) Source for current and proposed rate revenue from file "TY20224 Adjusted NWE SD Elec Embedded ACOS Rev @ 06-09-23.xls"  
47 (2) Source current rate revenues and kWh from Table 7 files "DG1 U10 Reddy - Residential", "DG1 U20 Reddy - Commercial", and "DG1 U:  
48 (3) Source for calculated proposed rate revenue from Tables 1, 2 and 3.  
49 (4) Source for calculated proposed rate revenue from Tables 4, and 5.  
50 (5) Source for Revenue Increase is Row 74 of the Rate Moderation file



NWE SD LIGHTING COST ANALYSIS - 12/31/22  
TABLE WP 2 - LIGHTING SCHEDULE RATE DETAIL

Line No.	Rev Code	Watts/Hour	Monthly kWh per Unit	Company Owned Rate (Present Rate)	Customer Owned Rate (Present Rate)	November 2022 RATE			Co Own Unit Rate Per Month with Fuel, Ad Valorem, Transm	Cust Owned Unit Rate Per Month with Fuel, Ad Valorem, Transm	End of Year Number of Units	Annual kWh
						\$0.020296	\$0.003410	\$0.009130				
56												
57												
58												
59												
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62												
63												
64												
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112												

4,773 6,710,431

NWE SD LIGHTING COST ANALYSIS - 12/31/22  
TABLE WP 2 - LIGHTING SCHEDULE RATE DETAIL

Line No.	Rev Code	Watts/Hour	November 2022 RATE			Cost of Fuel	Ad Valorem	Transm. By Others	Co Own Unit Rate Per Month with Fuel, Ad Valorem, Transm	Cust Owned Unit Rate Per Month with Fuel, Ad Valorem, Transm	End of Year Number of Units	Annual kWh
			Monthly kWh per Unit	Company Owned Rate (Present Rate)	Customer Owned Rate (Present Rate)							
113			<b>Rate U30 - Public Lighting - Unmetered</b>									
114			<b>HPS</b>									
115		4095 HPS 35 WATT - 14 KWH/MO	42	14.07	\$4,000	\$0.285480	\$0.047979	\$0.128459	\$4.46192		0	0
116		5850 HPS 50 WATT - 20 KWH/MO	59	19.77	\$4,150	\$0.401032	\$0.067399	\$0.180454	\$4.79888		0	0
117		11700 HPS 100 WATT - 50 KWH/MO	148	49.58	\$7,430	\$1.005978	\$0.169068	\$0.452665	\$9.05771		0	0
118		17550 HPS 150 WATT - 70 KWH/MO	208	69.68	\$7,750	\$1.413807	\$0.237609	\$0.636178	\$10.03759		4	5,370
119		29250 HPS 250 WATT - 108 KWH/MO	322	107.87	\$10,960	\$2.189582	\$0.367837	\$0.994853	\$14.50137		2	2,706
120		46800 HPS 400 WATT - 166 KWH/MO	496	166.16	\$12,940	\$3.371386	\$0.566006	\$1.517041	\$18.39503		1	2,087
121		117000 HPS 1000 WATT - 390 KWH/MO	1164	389.94	\$27,070	\$7.911883	\$1.329695	\$3.560152	\$39.87173		0	0
122			<b>Mercury Vapor</b>									
123		8750 MV 175 WATT - 72 KWH/MO	216	72.36	\$4,920	\$1.468184	\$0.246748	\$0.660647	\$7.29558		3	2,495
124		12500 MV 250 WATT - 101 KWH/MO	301	100.84	\$6,240	\$2.045942	\$0.343847	\$0.920624	\$9.55041		0	0
125		20000 MV 400 WATT - 159 KWH/MO	474	158.79	\$9,260	\$3.221849	\$0.541474	\$1.449753	\$14.47308		0	0
126		50000 MV 1000 WATT - 380 KWH/MO	1135	380.23	\$17,560	\$7.714765	\$1.296567	\$3.471454	\$30.04279		0	0
127			<b>Metal Halide</b>									
128		15225 MH 175 WATT - 69 KWH/MO	205	68.68	\$5,050	\$1.393416	\$0.234182	\$0.627003	\$7.30460		0	0
129		21750 MH 250 WATT - 97 KWH/MO	290	97.15	\$6,430	\$1.971174	\$0.331282	\$0.886980	\$9.61943		4	4,271
130		34800 MH 400 WATT - 153 KWH/MO	458	153.43	\$9,430	\$3.113095	\$0.523196	\$1.400816	\$14.46711		1	2,087
131			<b>LED</b>									
132		LED - 60	60	20.10	\$8,880	\$0.407829	\$0.068541	\$0.183513	\$9.53988		3	380
133		LED - 73	73	24.46	\$9,344	\$0.496192	\$0.083392	\$0.223274	\$10.14686		1	307
134												
135												
136												
137			<b>Rate U30 - Public Lighting - Metered</b>									
138			<b>HPS</b>									
139		4095 HPS 35 WATT - 14 KWH/MO	42	14.07					\$3.63		0	0
140		5850 HPS 50 WATT - 20 KWH/MO	59	19.77					\$3.63		0	0
141		11700 HPS 100 WATT - 50 KWH/MO	148	49.58					\$5.00		2	1,190
142		17550 HPS 150 WATT - 70 KWH/MO	208	69.68					\$5.88		2	1,672
143		29250 HPS 250 WATT - 108 KWH/MO	322	107.87					\$7.64		0	0
144		46800 HPS 400 WATT - 166 KWH/MO	496	166.16					\$8.05		0	0
145		117000 HPS 1000 WATT - 390 KWH/MO	1164	389.94					\$14.92		0	0
146			<b>Mercury Vapor</b>									
147		8750 MV 175 WATT - 72 KWH/MO	216	72.36					\$2.31		1	868
148		12500 MV 250 WATT - 101 KWH/MO	301	100.84					\$2.88		0	0
149		20000 MV 400 WATT - 159 KWH/MO	474	158.79					\$3.63		0	0
150		50000 MV 1000 WATT - 380 KWH/MO	1135	380.23					\$7.10		0	0
151			<b>Metal Halide</b>									
152		15225 MH 175 WATT - 69 KWH/MO	205	68.68					\$2.73		0	0
153		21750 MH 250 WATT - 97 KWH/MO	290	97.15					\$6.35		0	0
154		34800 MH 400 WATT - 153 KWH/MO	458	153.43					\$8.05		0	0
155			<b>LED</b>									
156		LED - 60	60	20.10	\$7,860				\$0.00		1	243
157												
158												
159												



NWE SD LIGHTING COST ANALYSIS - 12/31/22  
TABLE WP 2 - LIGHTING SCHEDULE RATE DETAIL

Line No.	Rev Code	Watts/Hour	Monthly kWh per Unit	November 2022 RATE			Co Own Unit Rate Per Month with Fuel, Ad Valorem, Transm	Cust Owned Unit Rate Per Month with Fuel, Ad Valorem, Transm	End of Year Number of Units	Annual kWh
				Company Owned Rate (Present Rate)	Customer Owned Rate (Present Rate)	Cost of Fuel				
				\$0.020296	\$0.003410	\$0.009130	\$0.032830	2022	2022	
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NOTES:  
1. Source file: light2211 rates.xlsx

11,380 11,871,266

**NWE SD LIGHTING COST ANALYSIS - 12/31/22**  
**TABLE WP 3 - COMPANY BURNING HOURS**

	<b>Daily</b>	<b>Monthly</b>
1 JANUARY	13.9	430.9
2 FEBRUARY	12.8	358.4
3 MARCH	11.3	350.3
4 APRIL	9.7	291.0
5 MAY	8.4	260.4
6 JUNE	7.7	231.0
7 JULY	8.1	251.1
8 AUGUST	9.2	285.2
9 SEPTEMBER	10.7	321.0
10 OCTOBER	13.3	412.3
11 NOVEMBER	13.6	408.0
12 DECEMBER	14.3	443.3
13		
14 ANNUAL		4,042.9
15 MONTHLY AVERAGE		336.9
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		





NWE SD LIGHTING CO  
TABLE WP 4 - NET OPERATING

Line No.	A RATE 19	N Total Other Revenues (Col O + Col P)	O Other Operating Revenues	P Wholesale Revenues
1	Reddy-Guard A&G			
2	<b>PRODUCTION</b>			
3	PRODUCTION EXPENSE			
4	BASE FUEL	\$0	\$0	\$0
5	= BASE	\$1,328	\$1,328	\$0
6				
7				
8	<b>TRANSMISSION</b>			
9	TRANSMISSION	\$6,752	\$6,752	\$0
10	EXTERNAL TRANSMISSION	\$0	\$0	\$0
11				
12	<b>DISTRIBUTION</b>			
13	PRIMARY SUBSTATIONS	\$115	\$115	\$0
14				
15	PRIMARY LINES	\$600	\$600	\$0
16				
17	SECONDARY LINES	\$317	\$317	\$0
18				
19	LINE TRANSFORMERS	\$88	\$88	\$0
20				
21	SERVICES	\$0	\$0	\$0
22				
23	METERS	\$0	\$0	\$0
24				
25	<b>LIGHTING</b>			
26	REDDY-GUARD	\$877	\$877	\$0
27	HIGHWAY, STREET, & AREA			
28	TOTAL LIGHTING			
29				
30	TOTAL DIST OPERATING EXP EXPENSE			
31	TOT DIST EXCL SERV, METERS, & LTG			
32				
33				
34	<b>CUSTOMER DISTRIBUTION</b>			
35	CUSTOMER METER READING	\$0	\$0	\$0
36	CUSTOMER RECORDS	\$105	\$105	\$0
37	CUSTOMER SERVICE & INFO	\$352	\$352	\$0
38	TOTAL CUSTOMER DISTRIBUTION			
39	TOTAL CUST DIST EXCL MET READING			
40		\$0	\$0	\$0
41	<b>TOTAL OPER EXP EXPENSE (2)</b>	\$10,534	\$10,534	\$0
42	<b>TOTAL NOE EXCL AD VALOREM (COS Ck)</b>	\$0	\$0	\$0
43				
44	<b>TOTAL ADJ EXP EXCL BASE FUEL &amp; EXT TRANSM</b>			
45				
46	<b>TOTAL ADJ EXP EXCL FUEL, EXT TRANSM,</b>			
47	<b>SERVICES, METERS, &amp; CUSTOMER DIST</b>			
48				
49				
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51				
52				
53				
54				
55	Notes:			
56	(1) Customer Owned Operating Expenses exclude O&M Maintenance			
57	(2) Total Operating Expense excludes Ad Valorem			
58	(3) Net Operating Expense (NOE) equals Total Operating Expenses le			
59	(4) Source for Operating Expense data is file TY2014 NWE SD Elec E			
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63				
64				



NWE SD LIGHTING CO  
TABLE WP 4 - NET OPERATING

A		N	O	P
Line No.	RATE 56	Total Other Revenues	Other Operating Revenues	Wholesale Revenues
1	Highway, Street, & Area Lighting A&G	(Col O + Col P)		
2	<b>PRODUCTION</b>			
3	PRODUCTION EXPENSE			
4	BASE FUEL	\$0	\$0	\$0
5	= BASE	\$3,346	\$3,346	\$0
6				
7	<b>TRANSMISSION</b>			
8	TRANSMISSION	\$17,013	\$17,013	\$0
9	EXTERNAL TRANSMISSION	\$0	\$0	\$0
10				
11				
12	<b>DISTRIBUTION</b>			
13	PRIMARY SUBSTATIONS	\$270	\$270	\$0
14				
15	PRIMARY LINES	\$1,412	\$1,412	\$0
16				
17	SECONDARY LINES	\$746	\$746	\$0
18				
19	LINE TRANSFORMERS	\$208	\$208	\$0
20				
21	SERVICES	\$0	\$0	\$0
22				
23	METERS	\$0	\$0	\$0
24				
25	<b>LIGHTING</b>			
26	REDDY-GUARD			
27	HIGHWAY, STREET, & AREA	\$5,245	\$5,245	\$0
28	TOTAL LIGHTING			
29				
30	TOTAL DIST OPERATING EXP EXPENSE			
31	TOT DIST EXCL SERV, METERS, & LTG			
32				
33				
34	<b>CUSTOMER DISTRIBUTION</b>			
35	CUSTOMER METER READING	\$0	\$0	\$0
36	CUSTOMER RECORDS	\$18	\$18	\$0
37	CUSTOMER SERVICE & INFO	\$60	\$60	\$0
38	TOTAL CUSTOMER DISTRIBUTION			
39	TOTAL CUST DIST EXCL MET READING			
40		\$0	\$0	\$0
41	<b>TOTAL OPER EXP EXPENSE (2)</b>	\$28,318	\$28,318	\$0
42	<b>TOTAL NOE EXCL AD VALOREM (COS Ck)</b>	\$0	\$0	\$0
43				
44	<b>TOTAL OPER EXP EXCL BASE FUEL &amp; EXT TRANS</b>			
45				
46	<b>TOTAL OPER EXP EXCL FUEL, EXT TRANSM,</b>			
47	<b>SERVICES, METERS, &amp; CUSTOMER DIST</b>			
48				
49				
50				
51				
52				
53				
54				
55	Notes:			
56	(1) Net Customer Owned Operating Expenses exclude Lighting Expen			
57	(2) Total Operating Expense excludes Ad Valorem			
58	(3) Net Operating Expense (NOE) equals Total Operating Expenses le			
59	(4) Source for Operating Expense data is file TY2014 NWE SD Elec E			
60				
61				
62				
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65				