

NorthWestern Corporation dba NorthWestern Energy
 Class Cost of Service Study
 Allocation of Labor to Functions
 South Dakota Electric
 Test Year Ended December 31, 2022

Line No.	Total	Production	Transmission	Distribut Subs	Distri Primary	Distri Second	Distri Transf	Cust Services
1								
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Line No.		Cust Meters	Cust Mtr Read	Cust Records	Cust Other	Lighting	Energy	Fuel	Ext Transm	Ad Valorem	Allocator
1	Labor O & M Expenses										
2	Production Labor	-	-	-	-	-	-	-	-	-	ProdExpXFuel
3											
4	Transmission Labor	-	-	-	-	-	-	-	-	-	TransmExp
5											
6	Distribution Labor										
7	Operation										
8	Distribution Op - Supervision	158,809	-	-	-	13,622	-	-	-	-	DistOpLabXS
9	Distribution Op - Substations	-	-	-	-	-	-	-	-	-	DistOpSubs
10	Distribution Op - OH Lines	-	-	-	-	-	-	-	-	-	DistOpOHLLine
11	Distribution Op - UG Lines	-	-	-	-	-	-	-	-	-	DistOpUGLine
12	Distribution Op - Lighting	-	-	-	-	46,640	-	-	-	-	DistOpLight
13	Distribution Op - Meters	461,032	-	-	-	-	-	-	-	-	DistOpMeter
14	Distribution Op - Cust Install	92,894	-	-	-	-	-	-	-	-	DistOpCustIn
15	Distribution Op - Other	160,516	-	-	-	14,641	-	-	-	-	DistOpOth
16	Total Distribution Operating	873,251	-	-	-	74,903	-	-	-	-	
17											
18	Maintenance										
19	Distribution Mnt - Supervision	46,126	-	-	-	31,760	-	-	-	-	DistMnLabXS
20	Distribution Mnt - Substations	-	-	-	-	-	-	-	-	-	DistMnSubs
21	Distribution Mnt - OH Lines	-	-	-	-	-	-	-	-	-	DistMnOHLLine
22	Distribution Mnt - UG Lines	-	-	-	-	-	-	-	-	-	DistMnUGLine
23	Distribution Mnt - Transformers	-	-	-	-	-	-	-	-	-	DistMnTrans
24	Distribution Mnt - Lighting	-	-	-	-	183,709	-	-	-	-	DistMnLight
25	Distribution Mnt - Meters	266,644	-	-	-	-	-	-	-	-	DistMnMeter
26	Distribution Mnt - Other	4,507	-	-	-	2,994	-	-	-	-	DistMnOth
27	Total Distribution Maint	317,277	-	-	-	218,463	-	-	-	-	
28	Total Dist Labor	1,190,528	-	-	-	293,366	-	-	-	-	
29											
30	Customer Accounts Labor										
31	Customer Meter Reading	-	33,678	-	-	-	-	-	-	-	CustMeterRdg
32	Customer Records	-	-	367,830	-	-	-	-	-	-	CustRecExp
33	Total Cust Accts Labor	-	33,678	367,830	-	-	-	-	-	-	
34											
35	Customer Serv & Info Labor	-	-	-	1,131,711	-	-	-	-	-	CustServInfo
36											
37	Admin & Gen Labor										
38	A & G Expense - Labor	282,713	6,892	75,273	231,595	88,982	-	-	-	-	AGExpLabor
39	A & G Expense - Gen Plant	23,162	565	6,167	18,974	7,290	-	-	-	-	AGExpGeneral
40	Total Admin & Gen Labor	305,875	7,457	81,440	250,569	96,272	-	-	-	-	
41											
42	Total O&M Labor	\$ 1,496,402	\$ 41,135	\$ 449,271	\$ 1,382,281	\$ 389,638	\$ -	\$ -	\$ -	\$ -	
43											
44	Construction Labor										
45	Production	-	-	-	-	-	-	-	-	-	ProdPlant
46	Transmission	-	-	-	-	-	-	-	-	-	TransPlant
47	Distribution	158,723	-	-	-	117,563	-	-	-	-	DistrPlant
48	Common	19,785	482	5,268	16,208	6,227	-	-	-	-	CommonPlt
49	Contingency & Growth	36,270	98	1,070	3,293	25,152	-	-	-	-	PTDCWIPLab
50	Total Construction Labor	\$ 214,778	\$ 580	\$ 6,338	\$ 19,501	\$ 148,942	\$ -	\$ -	\$ -	\$ -	
51											
52	Total Labor Allocator	\$ 1,711,181	\$ 41,715	\$ 455,609	\$ 1,401,782	\$ 538,580	\$ -	\$ -	\$ -	\$ -	