

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

Line No.	Class Allocators Description	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70
1	_12CPProd	112,039	362	28,553	149,686	935	1,047	220
2		38.3%	0.1%	9.8%	51.1%	0.3%	0.4%	0.1%
3								
4	_12CPTrans	112,039	362	28,553	149,686	935	1,047	220
5		38.3%	0.1%	9.8%	51.1%	0.3%	0.4%	0.1%
6								
7	NonCP	212,251	1,833	46,064	176,974	1,429	4,441	359
8		47.9%	0.4%	10.4%	39.9%	0.3%	1.0%	0.1%
9								
10	NonCPPrimary	212,251	1,833	46,064	176,974	1,429	4,441	359
11		47.9%	0.4%	10.4%	39.9%	0.3%	1.0%	0.1%
12								
13	NonCPSecond	212,251	1,833	46,064	34,246	1,429	4,441	359
14		70.6%	0.6%	15.3%	11.4%	0.5%	1.5%	0.1%
15								
16	DemTransf	212,251	1,833	46,064	176,974	1,429	4,441	359
17		47.9%	0.4%	10.4%	39.9%	0.3%	1.0%	0.1%
18								
19	Services	372,715	3,654	43,714	193,060	1,874	-	372
20		60.6%	0.6%	7.1%	31.4%	0.3%	0.0%	0.1%
21								
22	MeterCost	10,207,408	74,668	2,469,346	1,175,888	75,311	-	2,308
23		72.9%	0.5%	17.6%	8.4%	0.5%	0.0%	0.0%
24								
25	MeterRdg	51,288	235	13,157	44,000	1,365	-	120
26		46.6%	0.2%	11.9%	39.9%	1.2%	0.0%	0.1%
27								
28	CustRecords	602,328	1,003	116,599	31,038	3,281	11,789	36
29		78.6%	0.1%	15.2%	4.1%	0.4%	1.5%	0.0%

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1	_12CPProd	74,928	34,353	2,741	16	318	44
2		25.6%	11.7%	0.9%	0.0%	0.1%	0.0%
3							
4	_12CPTans	74,928	34,353	2,741	16	318	44
5		25.6%	11.7%	0.9%	0.0%	0.1%	0.0%
6							
7	NonCP	133,594	71,433	7,184	41	1,699	134
8		30.1%	16.1%	1.6%	0.0%	0.4%	0.0%
9							
10	NonCPPrimary	133,594	71,433	7,184	41	1,699	134
11		30.1%	16.1%	1.6%	0.0%	0.4%	0.0%
12							
13	NonCPSecond	133,594	71,433	7,184	41	1,699	134
14		44.4%	23.8%	2.4%	0.0%	0.6%	0.0%
15							
16	DemTransf	133,594	71,433	7,184	41	1,699	134
17		30.1%	16.1%	1.6%	0.0%	0.4%	0.0%
18							
19	Services	221,240	151,475	-	-	3,387	267
20		36.0%	24.6%	0.0%	0.0%	0.6%	0.0%
21							
22	MeterCost	7,791,688	2,210,320	203,895	1,505	69,266	5,401
23		55.6%	15.8%	1.5%	0.0%	0.5%	0.0%
24							
25	MeterRdg	39,776	11,250	260	2	218	17
26		36.1%	10.2%	0.2%	0.0%	0.2%	0.0%
27							
28	CustRecords	468,717	130,486	3,104	21	815	188
29		61.2%	17.0%	0.4%	0.0%	0.1%	0.0%

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Line No.	Class Allocators Description	Commercial Gen Serv 21	Commercial Sep Mtr Water Htg 23	Commercial Comm Sp Htg & Cooling 24	Commercial All-Inclusive Comm 25	Comm & Ind 33	Comm & Ind Lg Comm & Ind 34	Municipal Pumping 41	Lighting Reddy-Guard Ltg 19	Lighting Hwy Str & Area Ltg 56	Controlled Off-Peak 70	Total
1	_12CPProd	14,625	112	7,065	6,751	28,018	121,668	935	297	749	220	292,842
2		5.0%	0.0%	2.4%	2.3%	9.6%	41.5%	0.3%	0.1%	0.3%	0.1%	100.0%
3												
4	_12CPTrans	14,625	112	7,065	6,751	28,018	121,668	935	297	749	220	292,842
5		5.0%	0.0%	2.4%	2.3%	9.6%	41.5%	0.3%	0.1%	0.3%	0.1%	100.0%
6												
7	NonCP	20,278	172	14,162	11,452	34,385	142,589	1,429	1,324	3,117	359	443,351
8		4.6%	0.0%	3.2%	2.6%	7.8%	32.2%	0.3%	0.3%	0.7%	0.1%	100.0%
9												
10	NonCPPrimary	20,278	172	14,162	11,452	34,385	142,589	1,429	1,324	3,117	359	443,351
11		4.6%	0.0%	3.2%	2.6%	7.8%	32.2%	0.3%	0.3%	0.7%	0.1%	100.0%
12												
13	NonCPSecond	20,278	172	14,162	11,452	34,246	-	1,429	1,324	3,117	359	300,622
14		6.7%	0.1%	4.7%	3.8%	11.4%	0.0%	0.5%	0.4%	1.0%	0.1%	100.0%
15												
16	DemTransf	20,278	172	14,162	11,452	34,385	142,589	1,429	1,324	3,117	359	443,351
17		4.6%	0.0%	3.2%	2.6%	7.8%	32.2%	0.3%	0.3%	0.7%	0.1%	100.0%
18												
19	Services	28,472	-	-	15,242	42,895	150,165	1,874	-	-	372	615,389
20		4.6%	0.0%	0.0%	2.5%	7.0%	24.4%	0.3%	0.0%	0.0%	0.1%	100.0%
21												
22	MeterCost	1,962,454	12,819	157,590	336,482	907,780	268,108	75,311	-	-	2,308	14,004,928
23		14.0%	0.1%	1.1%	2.4%	6.5%	1.9%	0.5%	0.0%	0.0%	0.0%	100.0%
24												
25	MeterRdg	8,863	15	149	4,130	33,180	10,820	1,365	-	-	120	110,165
26		8.0%	0.0%	0.1%	3.7%	30.1%	9.8%	1.2%	0.0%	0.0%	0.1%	100.0%
27												
28	CustRecords	105,062	177	1,759	9,601	25,148	5,890	3,281	10,090	1,699	36	766,074
29		13.7%	0.0%	0.2%	1.3%	3.3%	0.8%	0.4%	1.3%	0.2%	0.0%	100.0%

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Line No.	Class Allocators Description	Residential Basic 10	Residential w/Sp Htg 11	Residential Sp Htg & Cooling 14	Residential Dual-Fuel 15	Irrigation Interr Irr 16 & 18	Irrigation Irr 17
1	Customer	40.3%	13.4%	1.2%	0.0%	0.1%	0.0%
2		40.3%	13.4%	1.2%	0.0%	0.1%	0.0%
3							
4	Lighting	-	-	-	-	-	-
5		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
6							
7	Energy	419,575,001	196,329,005	15,721,170	94,246	2,809,041	380,809
8		22.9%	10.7%	0.9%	0.0%	0.2%	0.0%
9							
10	Fuel	9,754,926	4,600,954	370,354	2,227	62,761	8,556
11		22.9%	10.8%	0.9%	0.0%	0.1%	0.0%
12							
13	KWHSales	395,117,244	184,884,645	14,804,756	88,752	2,645,297	358,611
14		22.8%	10.7%	0.9%	0.0%	0.2%	0.0%
15							
16	Base Revenues	34,538,058	12,189,899	476,761	2,494	165,969	38,119
17		28.9%	10.2%	0.4%	0.0%	0.1%	0.0%
18							
19	ExtTransm	3,708,408	1,735,251	138,951	833	27,041	3,666
20		27.6%	12.9%	1.0%	0.0%	0.2%	0.0%
21							
22	AdValorem	1,378,609	645,083	51,655	310	9,991	1,354
23		27.5%	12.9%	1.0%	0.0%	0.2%	0.0%
24							
25	YanktonSioux	(46,167)	(22,605)	-	-	-	-
26		43.1%	21.1%	0.0%	0.0%	0.0%	0.0%
27							
28	Customers Total	469,611	130,750	12,380	84	817	187
29		57.8%	16.1%	1.5%	0.0%	0.1%	0.0%
30							
31	Customers Average	39,134	10,896	1,032	7	68	16
32		57.8%	16.1%	1.5%	0.0%	0.1%	0.0%
33							

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1	Direct Late Payments	96,025	37,267	2,017	11	171	33
2	Claimed Rev Funct						
3	Production	42,194	16,270	838	5	45	12
4	Transmission	11,022	4,354	232	1	12	3
5	Distr Substations	4,802	2,163	141	1	15	2
6	Distr Primary	12,082	5,383	345	2	38	6
7	Distr Secondary	6,736	3,005	193	1	21	3
8	Distr - Transform	3,456	1,571	103	1	11	2
9	Services	2,099	1,192	-	-	8	1
10	Meters	8,031	1,887	110	1	17	3
11	Cust Meter Reading	87	20	0	0	0	0
12	Customer Records	2,352	529	8	0	1	0
13	Customer Other	2,890	780	43	0	2	1
14	Street Lighting	-	-	-	-	-	-
15	Energy Related	275	113	6	0	0	0
16	Total Late Pay	96,025	37,267	2,017	11	171	33
17							
18							
19	Direct Uncollectibles	299,725	116,322	6,297	36	86	17
20	Claimed Rev Funct						
21	Production	131,701	50,785	2,614	15	23	6
22	Transmission	34,403	13,591	723	4	6	1
23	Distr Substations	14,987	6,752	439	2	8	1
24	Distr Primary	37,713	16,803	1,076	6	19	3
25	Distr Secondary	21,024	9,378	601	3	11	2
26	Distr - Transform	10,786	4,903	323	2	6	1
27	Services	6,552	3,720	-	-	4	1
28	Meters	25,066	5,891	343	2	9	1
29	Cust Meter Reading	271	62	1	0	0	0
30	Customer Records	7,342	1,651	24	0	0	0
31	Customer Other	9,020	2,435	133	1	1	0
32	Street Lighting	-	-	-	-	-	-
33	Energy Related	859	352	19	0	0	0
34	Total Uncollect	299,725	116,322	6,297	36	86	17
35							
36							
37							
38							

