



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

Line No.	Functional Allocators Description	Energy	Fuel	Ext Transm	Ad Valorem	Total
1	FuncLabor	\$ -	\$ -	\$ -	\$ -	\$ 15,051,810
2		0.00%	0.00%	0.00%	0.00%	100.00%
3						
4	MeterServices	\$ -	\$ -	\$ -	\$ -	\$ 35,440,731
5		0.00%	0.00%	0.00%	0.00%	100.00%
6						
7	ProdExpXFuel	\$ -	\$ -	\$ -	\$ -	\$ 17,510,301
8		0.00%	0.00%	0.00%	0.00%	100.00%
9						
10	TransmExp	\$ -	\$ -	\$ -	\$ -	\$ 2,015,130
11		0.00%	0.00%	0.00%	0.00%	100.00%
12						
13	DistOpLabXS	\$ -	\$ -	\$ -	\$ -	\$ 2,070,978
14		0.00%	0.00%	0.00%	0.00%	100.00%
15						
16	DistOpSubs	\$ -	\$ -	\$ -	\$ -	\$ 244,053
17		0.00%	0.00%	0.00%	0.00%	100.00%
18						
19	DistOpOHLine	\$ -	\$ -	\$ -	\$ -	\$ 387,964
20		0.00%	0.00%	0.00%	0.00%	100.00%
21						
22	DistOpUGLine	\$ -	\$ -	\$ -	\$ -	\$ 676,145
23		0.00%	0.00%	0.00%	0.00%	100.00%
24						
25	DistOpLight	\$ -	\$ -	\$ -	\$ -	\$ 51,978
26		0.00%	0.00%	0.00%	0.00%	100.00%
27						
28	DistOpMeter	\$ -	\$ -	\$ -	\$ -	\$ 485,150
29		0.00%	0.00%	0.00%	0.00%	100.00%
30						
31	DistOpCustIn	\$ -	\$ -	\$ -	\$ -	\$ 218,991
32		0.00%	0.00%	0.00%	0.00%	100.00%
33						
34	DistOpOth	\$ -	\$ -	\$ -	\$ -	\$ 662,470
35		0.00%	0.00%	0.00%	0.00%	100.00%
36						
37	DistMnLabXS	\$ -	\$ -	\$ -	\$ -	\$ 1,185,389
38		0.00%	0.00%	0.00%	0.00%	100.00%
39						
40	DistMnSubs	\$ -	\$ -	\$ -	\$ -	\$ 195,399
41		0.00%	0.00%	0.00%	0.00%	100.00%
42						
43	DistMnOHLine	\$ -	\$ -	\$ -	\$ -	\$ 1,466,972
44		0.00%	0.00%	0.00%	0.00%	100.00%
45						
46	DistMnUGLine	\$ -	\$ -	\$ -	\$ -	\$ 151,943
47		0.00%	0.00%	0.00%	0.00%	100.00%
48						
49	DistMnTrans	\$ -	\$ -	\$ -	\$ -	\$ 705
50		0.00%	0.00%	0.00%	0.00%	100.00%

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

Line No.	Functional Allocators Description	Production	Transmission	Distribut Subs	Distri Primary	Distri Second	Distri Transf	Cust Services	Cust Meters	Cust Mtr Read	Cust Records	Cust Other	Lighting
1	DistMnLight	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 259,530
2		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
3													
4	DistMnMeter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 390,763	\$ -	\$ -	\$ -	\$ -
5		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
6													
7	DistMnOth	\$ -	\$ -	\$ 3,569	\$ 22,473	\$ 7,099	\$ 13	\$ -	\$ 7,138	\$ -	\$ -	\$ -	\$ 4,741
8		0.00%	0.00%	7.93%	49.90%	15.76%	0.03%	0.00%	15.85%	0.00%	0.00%	0.00%	10.53%
9													
10	CustMeterRdg	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,823	\$ -	\$ -	\$ -
11		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
12													
13	CustRecExp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,093,975	\$ -	\$ -
14		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
15													
16	CustServInfo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,263,978	\$ -
17		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
18													
19	AGExpLabor	\$ 741,905	\$ 1,511,290	\$ 926,399	\$ 2,290,307	\$ 855,207	\$ 491,647	\$ 435,851	\$ 1,138,272	\$ 27,749	\$ 303,069	\$ 932,461	\$ 358,262
20		7.41%	15.09%	9.25%	22.87%	8.54%	4.91%	4.35%	11.37%	0.28%	3.03%	9.31%	3.58%
21													
22	AGExpGeneral	\$ 46,063	\$ 93,832	\$ 57,518	\$ 142,200	\$ 53,098	\$ 30,525	\$ 27,061	\$ 70,673	\$ 1,723	\$ 18,817	\$ 57,894	\$ 22,244
23		7.41%	15.09%	9.25%	22.87%	8.54%	4.91%	4.35%	11.37%	0.28%	3.03%	9.31%	3.58%
24													
25	ProdPlant	\$ 578,276,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27													
28	TransPlant	\$ -	\$ 221,698,992	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29		0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30													
31	DistrPlant	\$ -	\$ -	\$ 47,938,676	\$ 107,597,202	\$ 40,928,512	\$ 42,605,686	\$ 21,732,194	\$ 13,708,537	\$ -	\$ -	\$ -	\$ 10,153,622
32		0.00%	0.00%	16.84%	37.80%	14.38%	14.97%	7.63%	4.82%	0.00%	0.00%	0.00%	3.57%
33													
34	PTDCWIPLab	\$ 18,570	\$ 882,442	\$ 571,156	\$ 1,285,614	\$ 488,752	\$ 501,852	\$ 259,200	\$ 178,508	\$ 482	\$ 5,268	\$ 16,208	\$ 123,790
35		0.43%	20.37%	13.19%	29.68%	11.28%	11.59%	5.98%	4.12%	0.01%	0.12%	0.37%	2.86%
36													
37	GeneralPlt	\$ 1,843,340	\$ 3,754,956	\$ 2,301,734	\$ 5,690,505	\$ 2,124,850	\$ 1,221,547	\$ 1,082,917	\$ 2,828,155	\$ 68,944	\$ 753,008	\$ 2,316,795	\$ 890,138
38		7.41%	15.09%	9.25%	22.87%	8.54%	4.91%	4.35%	11.37%	0.28%	3.03%	9.31%	3.58%
39													
40	CommonPlt	\$ 3,742,162	\$ 7,622,929	\$ 4,672,746	\$ 11,552,283	\$ 4,313,655	\$ 2,479,860	\$ 2,198,427	\$ 5,741,432	\$ 139,964	\$ 1,528,679	\$ 4,703,322	\$ 1,807,068
41		7.41%	15.09%	9.25%	22.87%	8.54%	4.91%	4.35%	11.37%	0.28%	3.03%	9.31%	3.58%
42													
43	PTDPlt	\$ 578,276,246	\$ 221,698,992	\$ 47,938,676	\$ 107,597,202	\$ 40,928,512	\$ 42,605,686	\$ 21,732,194	\$ 13,708,537	\$ -	\$ -	\$ -	\$ 10,153,622
44		53.32%	20.44%	4.42%	9.92%	3.77%	3.93%	2.00%	1.26%	0.00%	0.00%	0.00%	0.94%
45													
46	TotalPlant	\$ 584,741,380	\$ 234,868,723	\$ 56,011,533	\$ 127,555,470	\$ 48,380,985	\$ 46,890,009	\$ 25,530,300	\$ 23,627,705	\$ 241,808	\$ 2,641,018	\$ 8,125,681	\$ 13,275,598
47		49.90%	20.04%	4.78%	10.88%	4.13%	4.00%	2.18%	2.02%	0.02%	0.23%	0.69%	1.13%

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

Line No.	Functional Allocators Description	Energy	Fuel	Ext Transm	Ad Valorem	Total
1	DistMnLight	\$ -	\$ -	\$ -	\$ -	\$ 259,530
2		0.00%	0.00%	0.00%	0.00%	100.00%
3						
4	DistMnMeter	\$ -	\$ -	\$ -	\$ -	\$ 390,763
5		0.00%	0.00%	0.00%	0.00%	100.00%
6						
7	DistMnOth	\$ -	\$ -	\$ -	\$ -	\$ 45,033
8		0.00%	0.00%	0.00%	0.00%	100.00%
9						
10	CustMeterRdg	\$ -	\$ -	\$ -	\$ -	\$ 48,823
11		0.00%	0.00%	0.00%	0.00%	100.00%
12						
13	CustRecExp	\$ -	\$ -	\$ -	\$ -	\$ 1,093,975
14		0.00%	0.00%	0.00%	0.00%	100.00%
15						
16	CustServInfo	\$ -	\$ -	\$ -	\$ -	\$ 1,263,978
17		0.00%	0.00%	0.00%	0.00%	100.00%
18						
19	AGExpLabor	\$ -	\$ -	\$ -	\$ -	\$ 10,012,418
20		0.00%	0.00%	0.00%	0.00%	100.00%
21						
22	AGExpGeneral	\$ -	\$ -	\$ -	\$ -	\$ 621,648
23		0.00%	0.00%	0.00%	0.00%	100.00%
24						
25	ProdPlant	\$ -	\$ -	\$ -	\$ -	\$ 578,276,246
26		0.00%	0.00%	0.00%	0.00%	100.00%
27						
28	TransPlant	\$ -	\$ -	\$ -	\$ -	\$ 221,698,992
29		0.00%	0.00%	0.00%	0.00%	100.00%
30						
31	DistrPlant	\$ -	\$ -	\$ -	\$ -	\$ 284,664,429
32		0.00%	0.00%	0.00%	0.00%	100.00%
33						
34	PTDCWIPLab	\$ -	\$ -	\$ -	\$ -	\$ 4,331,841
35		0.00%	0.00%	0.00%	0.00%	100.00%
36						
37	GeneralPlt	\$ -	\$ -	\$ -	\$ -	\$ 24,876,890
38		0.00%	0.00%	0.00%	0.00%	100.00%
39						
40	CommonPlt	\$ -	\$ -	\$ -	\$ -	\$ 50,502,526
41		0.00%	0.00%	0.00%	0.00%	100.00%
42						
43	PTDPlt	\$ -	\$ -	\$ -	\$ -	\$ 1,084,639,667
44		0.00%	0.00%	0.00%	0.00%	100.00%
45						
46	TotalPlant	\$ -	\$ -	\$ -	\$ -	\$ 1,171,890,212
47		0.00%	0.00%	0.00%	0.00%	100.00%

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

Line No.	Functional Allocators Description	Production	Transmission	Distribut Subs	Distri Primary	Distri Second	Distri Transf	Cust Services	Cust Meters	Cust Mtr Read	Cust Records	Cust Other	Lighting
1	ClaimedRev	\$ 75,632,346	\$ 19,892,373	\$ 7,340,660	\$ 18,398,961	\$ 6,922,706	\$ 5,300,086	\$ 2,665,540	\$ 6,522,273	\$ 108,422	\$ 1,739,051	\$ 3,250,956	\$ 2,054,789
2		50.29%	13.23%	4.88%	12.23%	4.60%	3.52%	1.77%	4.34%	0.07%	1.16%	2.16%	1.37%
3													
4	DistOpLab	\$ -	\$ -	\$ 353,471	\$ 724,128	\$ 279,337	\$ -	\$ 226,234	\$ 873,251	\$ -	\$ -	\$ -	\$ 74,903
5		0.00%	0.00%	13.96%	28.61%	11.04%	0.00%	8.94%	34.50%	0.00%	0.00%	0.00%	2.96%
6													
7	DistSubs	\$ -	\$ -	\$ 47,938,676	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8		0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9													
10	DistOHLine	\$ -	\$ -	\$ -	\$ 59,595,843	\$ 17,940,166	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11		0.00%	0.00%	0.00%	76.86%	23.14%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12													
13	DistUGLine	\$ -	\$ -	\$ -	\$ 48,001,360	\$ 22,988,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14		0.00%	0.00%	0.00%	67.62%	32.38%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15													
16	DistLight	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,153,622
17		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
18													
19	DistMeters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,708,537	\$ -	\$ -	\$ -	\$ -
20		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
21													
22	DistOpExpXS	\$ -	\$ -	\$ 244,053	\$ 755,389	\$ 308,720	\$ -	\$ 134,285	\$ 569,856	\$ -	\$ -	\$ -	\$ 51,978
23		0.00%	0.00%	11.82%	36.59%	14.96%	0.00%	6.51%	27.61%	0.00%	0.00%	0.00%	2.52%
24													
25	DistMnLab	\$ -	\$ -	\$ 103,051	\$ 556,644	\$ 188,439	\$ 3,164	\$ -	\$ 317,277	\$ -	\$ -	\$ -	\$ 218,463
26		0.00%	0.00%	7.43%	40.13%	13.59%	0.23%	0.00%	22.87%	0.00%	0.00%	0.00%	15.75%
27													
28	DistTransf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,605,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29		0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30													
31	DistMnExpXS	\$ -	\$ -	\$ 195,399	\$ 1,230,286	\$ 388,629	\$ 705	\$ -	\$ 390,763	\$ -	\$ -	\$ -	\$ 259,530
32		0.00%	0.00%	7.93%	49.90%	15.76%	0.03%	0.00%	15.85%	0.00%	0.00%	0.00%	10.53%
33													
34	MetRdgRec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,823	\$ 1,093,975	\$ -	\$ -
35		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.27%	95.73%	0.00%	0.00%
36													
37	LatePayment	\$ 99,311	\$ 26,067	\$ 10,320	\$ 25,894	\$ 11,706	\$ 7,444	\$ 4,215	\$ 11,677	\$ 167	\$ 3,247	\$ 4,994	\$ 1,106
38		48.01%	12.60%	4.99%	12.52%	5.66%	3.60%	2.04%	5.65%	0.08%	1.57%	2.41%	0.53%
39													
40	Uncollectibles	\$ 205,252	\$ 53,986	\$ 23,798	\$ 59,666	\$ 31,899	\$ 17,178	\$ 10,738	\$ 32,132	\$ 364	\$ 9,198	\$ 12,233	\$ 557
41		44.78%	11.78%	5.19%	13.02%	6.96%	3.75%	2.34%	7.01%	0.08%	2.01%	2.67%	0.12%
42													
43	CashWorkC	\$ 27,361,045	\$ 7,228,064	\$ 2,559,336	\$ 6,867,953	\$ 2,561,914	\$ 1,322,186	\$ 949,901	\$ 3,222,317	\$ 86,363	\$ 1,532,654	\$ 2,456,732	\$ 893,277
44		47.84%	12.64%	4.48%	12.01%	4.48%	2.31%	1.66%	5.63%	0.15%	2.68%	4.30%	1.56%

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

Line No.	Functional Allocators Description	Energy	Fuel	Ext Transm	Ad Valorem	Total
1	ClaimedRev	\$ 560,109	\$ -	\$ -	\$ -	\$ 150,388,271
2		0.37%	0.00%	0.00%	0.00%	100.00%
3						
4	DistOpLab	\$ -	\$ -	\$ -	\$ -	\$ 2,531,323
5		0.00%	0.00%	0.00%	0.00%	100.00%
6						
7	DistSubs	\$ -	\$ -	\$ -	\$ -	\$ 47,938,676
8		0.00%	0.00%	0.00%	0.00%	100.00%
9						
10	DistOHLine	\$ -	\$ -	\$ -	\$ -	\$ 77,536,009
11		0.00%	0.00%	0.00%	0.00%	100.00%
12						
13	DistUGLine	\$ -	\$ -	\$ -	\$ -	\$ 70,989,706
14		0.00%	0.00%	0.00%	0.00%	100.00%
15						
16	DistLight	\$ -	\$ -	\$ -	\$ -	\$ 10,153,622
17		0.00%	0.00%	0.00%	0.00%	100.00%
18						
19	DistMeters	\$ -	\$ -	\$ -	\$ -	\$ 13,708,537
20		0.00%	0.00%	0.00%	0.00%	100.00%
21						
22	DistOpExpXS	\$ -	\$ -	\$ -	\$ -	\$ 2,064,281
23		0.00%	0.00%	0.00%	0.00%	100.00%
24						
25	DistMnLab	\$ -	\$ -	\$ -	\$ -	\$ 1,387,038
26		0.00%	0.00%	0.00%	0.00%	100.00%
27						
28	DistTransf	\$ -	\$ -	\$ -	\$ -	\$ 42,605,686
29		0.00%	0.00%	0.00%	0.00%	100.00%
30						
31	DistMnExpXS	\$ -	\$ -	\$ -	\$ -	\$ 2,465,312
32		0.00%	0.00%	0.00%	0.00%	100.00%
33						
34	MetRdgRec	\$ -	\$ -	\$ -	\$ -	\$ 1,142,798
35		0.00%	0.00%	0.00%	0.00%	100.00%
36						
37	LatePayment	\$ 704	\$ -	\$ -	\$ -	\$ 206,852
38		0.34%	0.00%	0.00%	0.00%	100.00%
39						
40	Uncollectibles	\$ 1,386	\$ -	\$ -	\$ -	\$ 458,386
41		0.30%	0.00%	0.00%	0.00%	100.00%
42						
43	CashWorkC	\$ 146,411	\$ -	\$ -	\$ -	\$ 57,188,154
44		0.26%	0.00%	0.00%	0.00%	100.00%