

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

REVENUE REQUIREMENTS

Line No.	Description	Base Rev	Total Service Area	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70	
<u>PRESENT RATES</u>											
1	Rate Base		787,278,751	335,696,246	1,703,638	80,777,981	357,215,746	2,615,886	8,678,540	590,714	
2	Net Operating Income Present Rates		35,007,220	10,148,470	3,531	3,878,491	20,785,466	323,135	(156,495)	24,621	
3	Rate of Return Present Rates		4.45%	3.02%	0.21%	4.80%	5.82%	12.35%	-1.80%	4.17%	
4	Relative Rate of Return		1.00	0.68	0.05	1.08	1.31	2.78	-0.41	0.94	
5	Sales Revenue from Present Rates		119,514,621	47,207,213	204,088	12,767,249	56,655,630	628,710	1,972,030	79,701	
6	Annual Booked KWH Sales		1,729,577,794	594,895,397	3,003,908	156,471,548	950,189,406	7,274,425	16,908,312	834,798	
7	Sales Revenue \$/KWH Present Rates		\$0.06910	\$0.07935	\$0.06794	\$0.08159	\$0.05963	\$0.08643	\$0.11663	\$0.09547	
8											
9	<u>CLAIMED RATE OF RETURN</u>										
10	Claimed Rate of Return		7.54%	7.54%	7.54%	7.54%	7.54%	7.54%	7.54%	7.54%	
11	Return Required for Claimed Rate of Return		59,360,818	25,311,497	128,454	6,090,660	26,934,067	197,238	654,362	44,540	
12	Sales Revenue Required for Claimed ROR		150,388,271	66,421,260	362,325	15,572,285	64,458,613	469,502	2,999,337	104,949	
13	Revenue Deficiency Sales Revenues		30,873,650	19,214,048	158,237	2,805,035	7,802,983	(159,208)	1,027,307	25,247	
14	Percent Increase Required		25.83%	40.70%	77.53%	21.97%	13.77%	-25.32%	52.09%	31.68%	
15	Annual Booked KWH Sales		1,729,577,794	594,895,397	3,003,908	156,471,548	950,189,406	7,274,425	16,908,312	834,798	
16	Sales Revenue Required for Claimed \$/KWH		\$0.08695	\$0.11165	\$0.12062	\$0.09952	\$0.06784	\$0.06454	\$0.17739	\$0.12572	
17	Revenue Deficiency Claimed \$/KWH		\$0.01785	\$0.03230	\$0.05268	\$0.01793	\$0.00821	-\$0.02189	\$0.06076	\$0.03024	
18											
19	<u>PROPOSED REVENUES</u>										
20	Sales Revenue from Proposed Rates		150,388,296	59,087,261	257,783	15,972,116	71,791,769	778,962	2,401,950	98,454	
21	Revenue Deficiency Sales Revenues		30,873,674	11,880,049	53,696	3,204,867	15,136,139	150,252	429,920	18,752	
22	Percent Increase Proposed		25.83%	25.17%	26.31%	25.10%	26.72%	23.90%	21.80%	23.53%	
23	Proposed Rate of Return		7.54%	5.81%	2.69%	7.93%	9.16%	16.89%	2.10%	6.67%	
24	Return Resulting from Proposed Revenues		59,360,837	19,517,638	45,866	6,406,527	32,727,260	441,711	182,426	39,409	
25	Annual Booked KWH Sales		1,729,577,794	594,895,397	3,003,908	156,471,548	950,189,406	7,274,425	16,908,312	834,798	
26	Sales Revenue Required for Proposed \$/KWH		\$0.08695	\$0.09932	\$0.08582	\$0.10208	\$0.07556	\$0.10708	\$0.14206	\$0.11794	
27	Revenue Deficiency Proposed \$/KWH		\$0.01785	\$0.01997	\$0.01788	\$0.02048	\$0.01593	\$0.02065	\$0.02543	\$0.02246	

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

REVENUE REQUIREMENTS

Line No.	Description	Base Rev	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	
<u>PRESENT RATES</u>									
1	Rate Base		222,317,267	104,489,826	8,836,535	52,618	1,544,812	158,826	
2	Net Operating Income Present Rates		9,731,033	879,673	(459,103)	(3,133)	(15,671)	19,202	
3	Rate of Return Present Rates		4.38%	0.84%	-5.20%	-5.95%	-1.01%	12.09%	
4	Relative Rate of Return		0.98	0.19	-1.17	-1.34	-0.23	2.72	
5	Sales Revenue from Present Rates		34,538,058	12,189,899	476,761	2,494	165,969	38,119	
6	Annual Booked KWH Sales		395,117,244	184,884,645	14,804,756	88,752	2,645,297	358,611	
7	Sales Revenue \$/KWH Present Rates		\$0.08741	\$0.06593	\$0.03220	\$0.02810	\$0.06274	\$0.10630	
8									
9	<u>CLAIMED RATE OF RETURN</u>								
10	Claimed Rate of Return		7.54%	7.54%	7.54%	7.54%	7.54%	7.54%	
11	Return Required for Claimed Rate of Return		16,762,722	7,878,533	666,275	3,967	116,479	11,976	
12	Sales Revenue Required for Claimed ROR		43,452,480	21,055,479	1,901,816	11,485	333,344	28,982	
13	Revenue Deficiency Sales Revenues		8,914,422	8,865,580	1,425,055	8,991	167,375	(9,138)	
14	Percent Increase Required		25.81%	72.73%	298.90%	360.50%	100.85%	-23.97%	
15	Annual Booked KWH Sales		395,117,244	184,884,645	14,804,756	88,752	2,645,297	358,611	
16	Sales Revenue Required for Claimed \$/KWH		\$0.10997	\$0.11388	\$0.12846	\$0.12941	\$0.12601	\$0.08082	
17	Revenue Deficiency Claimed \$/KWH		\$0.02256	\$0.04795	\$0.09626	\$0.10131	\$0.06327	-\$0.02548	
18									
19	<u>PROPOSED REVENUES</u>								
20	Sales Revenue from Proposed Rates		43,253,457	15,170,996	659,279	3,529	211,002	46,782	
21	Revenue Deficiency Sales Revenues		8,715,400	2,981,097	182,518	1,034	45,033	8,662	
22	Percent Increase Proposed		25.23%	24.46%	38.28%	41.48%	27.13%	22.72%	
23	Proposed Rate of Return		7.47%	3.09%	-3.57%	-4.41%	1.28%	16.39%	
24	Return Resulting from Proposed Revenues		16,605,494	3,229,791	(315,329)	(2,318)	19,828	26,038	
25	Annual Booked KWH Sales		395,117,244	184,884,645	14,804,756	88,752	2,645,297	358,611	
26	Sales Revenue Required for Proposed \$/KWH		\$0.10947	\$0.08206	\$0.04453	\$0.03976	\$0.07976	\$0.13045	
27	Revenue Deficiency Proposed \$/KWH		\$0.02206	\$0.01612	\$0.01233	\$0.01166	\$0.01702	\$0.02416	

REVENUE REQUIREMENTS

Line No.	Description	Base Rev	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
<u>PRESENT RATES</u>												
1	Rate Base		41,394,689	315,331	20,144,335	18,923,626	71,449,400	285,766,347	2,615,886	1,964,014	6,714,525	590,714
2	Net Operating Income Present Rates		4,092,407	(1,657)	(736,653)	524,394	8,246,016	12,539,450	323,135	110,719	(267,214)	24,621
3	Rate of Return Present Rates		9.89%	-0.53%	-3.66%	2.77%	11.54%	4.39%	12.35%	5.64%	-3.98%	4.17%
4	Relative Rate of Return		2.22	-0.12	-0.82	0.62	2.60	0.99	2.78	1.27	-0.89	0.94
5	Sales Revenue from Present Rates		8,792,488	32,507	1,375,407	2,566,847	15,720,900	40,934,731	628,710	570,629	1,401,401	79,701
6	Annual Booked KWH Sales		73,224,645	566,638	42,249,519	40,430,746	161,418,897	788,770,509	7,274,425	5,041,019	11,867,293	834,798
7	Sales Revenue \$/KWH Present Rates		\$0.12008	\$0.05737	\$0.03255	\$0.06349	\$0.09739	\$0.05190	\$0.08643	\$0.11320	\$0.11809	\$0.09547
8												
9	<u>CLAIMED RATE OF RETURN</u>											
10	Claimed Rate of Return		7.54%	7.54%	7.54%	7.54%	7.54%	7.54%	7.54%	7.54%	7.54%	7.54%
11	Return Required for Claimed Rate of Return		3,121,160	23,776	1,518,883	1,426,841	5,387,285	21,546,783	197,238	148,087	506,275	44,540
12	Sales Revenue Required for Claimed ROR		7,565,600	64,719	4,231,676	3,710,290	12,106,344	52,352,269	469,502	618,123	2,381,214	104,949
13	Revenue Deficiency Sales Revenues		(1,226,888)	32,212	2,856,269	1,143,443	(3,614,556)	11,417,539	(159,208)	47,493	979,813	25,247
14	Percent Increase Required		-13.95%	99.09%	207.67%	44.55%	-22.99%	27.89%	-25.32%	8.32%	69.92%	31.68%
15	Annual Booked KWH Sales		73,224,645	566,638	42,249,519	40,430,746	161,418,897	788,770,509	7,274,425	5,041,019	11,867,293	834,798
16	Sales Revenue Required for Claimed \$/KWH		\$0.10332	\$0.11422	\$0.10016	\$0.09177	\$0.07500	\$0.06637	\$0.06454	\$0.12262	\$0.20065	\$0.12572
17	Revenue Deficiency Claimed \$/KWH		-\$0.01676	\$0.05685	\$0.06760	\$0.02828	-\$0.02239	\$0.01448	-\$0.02189	\$0.00942	\$0.08256	\$0.03024
18												
19	<u>PROPOSED REVENUES</u>											
20	Sales Revenue from Proposed Rates		10,756,493	41,940	1,900,372	3,273,311	19,397,694	52,394,075	778,962	695,905	1,706,044	98,454
21	Revenue Deficiency Sales Revenues		1,964,005	9,434	524,965	706,463	3,676,794	11,459,344	150,252	125,276	304,643	18,752
22	Percent Increase Proposed		22.34%	29.02%	38.17%	27.52%	23.39%	27.99%	23.90%	21.95%	21.74%	23.53%
23	Proposed Rate of Return		13.63%	1.83%	-1.60%	5.72%	15.60%	7.55%	16.89%	10.67%	-0.40%	6.67%
24	Return Resulting from Proposed Revenues		5,641,965	5,781	(322,847)	1,081,628	11,147,451	21,579,809	441,711	209,535	(27,109)	39,409
25	Annual Booked KWH Sales		73,224,645	566,638	42,249,519	40,430,746	161,418,897	788,770,509	7,274,425	5,041,019	11,867,293	834,798
26	Sales Revenue Required for Proposed \$/KWH		\$0.14690	\$0.07402	\$0.04498	\$0.08096	\$0.12017	\$0.06642	\$0.10708	\$0.13805	\$0.14376	\$0.11794
27	Revenue Deficiency Proposed \$/KWH		\$0.02682	\$0.01665	\$0.01243	\$0.01747	\$0.02278	\$0.01453	\$0.02065	\$0.02485	\$0.02567	\$0.02246

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Allocation to Classes
South Dakota Electric
Test Year Ended December 31, 2022

Line No.	Total	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70	
1	13 Month Avg Plant								
2	Production	\$ 584,741,380	223,717,815	722,801	57,013,273	298,889,799	1,867,672	2,090,135	439,885
3	Transmission	\$ 234,868,723	89,859,072	290,322	22,900,097	120,052,844	750,174	839,529	176,685
4	Distribution Substations	\$ 56,011,533	26,815,134	231,575	5,819,536	22,358,327	180,500	561,075	45,387
5	Distribution Primary	\$ 127,555,470	61,066,299	527,367	13,252,871	50,916,780	411,054	1,277,740	103,361
6	Distribution Secondary	\$ 48,380,985	34,158,862	294,995	7,413,303	5,511,342	229,933	714,734	57,817
7	Distribution - Transformers	\$ 46,890,009	22,448,267	193,863	4,871,820	18,717,255	151,105	469,703	37,996
8	Services	\$ 25,530,300	15,462,614	151,589	1,813,543	8,009,363	77,747	-	15,444
9	Meters	\$ 23,627,705	17,220,911	125,972	4,166,032	1,983,840	127,057	-	3,893
10	Customer Meter Reading	\$ 241,808	112,575	516	28,879	96,579	2,996	-	263
11	Customer Records	\$ 2,641,018	2,076,509	3,458	401,972	107,003	11,311	40,641	124
12	Customer Other	\$ 8,125,681	4,462,262	12,082	980,342	2,385,119	33,541	250,000	2,333
13	Street Lighting	\$ 13,275,598	-	-	-	-	-	13,275,598	-
14	Energy Related	\$ -	-	-	-	-	-	-	-
15	Fuel	\$ -	-	-	-	-	-	-	-
16	External Transmission	\$ -	-	-	-	-	-	-	-
17	Ad Valorem	\$ -	-	-	-	-	-	-	-
18	Total Plant	\$ 1,171,890,212	497,400,322	2,554,538	118,661,668	529,028,250	3,843,091	19,519,156	883,188
19									
20	13 Month Accum Depr								
21	Production	\$ 185,999,037	71,161,884	229,914	18,135,220	95,073,167	594,083	664,846	139,922
22	Transmission	\$ 81,064,994	31,014,879	100,205	7,903,974	41,436,267	258,923	289,764	60,983
23	Distribution Substations	\$ 15,989,325	7,654,779	66,106	1,661,273	6,382,517	51,526	160,167	12,956
24	Distribution Primary	\$ 49,121,361	23,516,512	203,088	5,103,655	19,607,952	158,296	492,055	39,804
25	Distribution Secondary	\$ 17,827,187	12,586,689	108,698	2,731,617	2,030,792	84,724	263,362	21,304
26	Distribution - Transformers	\$ 12,835,565	6,144,938	53,067	1,333,601	5,123,619	41,363	128,576	10,401
27	Services	\$ 15,219,963	9,218,083	90,370	1,081,149	4,774,805	46,349	-	9,207
28	Meters	\$ (657,086)	(478,913)	(3,503)	(115,857)	(55,171)	(3,533)	-	(108)
29	Customer Meter Reading	\$ 85,958	40,018	183	10,266	34,332	1,065	-	94
30	Customer Records	\$ 938,824	738,154	1,229	142,892	38,037	4,021	14,447	44
31	Customer Other	\$ 2,888,502	1,586,237	4,295	348,490	847,858	11,923	88,870	829
32	Street Lighting	\$ 8,710,086	-	-	-	-	-	8,710,086	-
33	Energy Related	\$ -	-	-	-	-	-	-	-
34	Fuel	\$ -	-	-	-	-	-	-	-
35	External Transmission	\$ -	-	-	-	-	-	-	-
36	Ad Valorem	\$ -	-	-	-	-	-	-	-
37	Total Accum Deprec	\$ 390,023,716	163,183,259	853,653	38,336,280	175,294,174	1,248,741	10,812,172	295,436
38									
39	13 Month Net Plant	\$ 781,866,496	334,217,063	1,700,885	80,325,387	353,734,075	2,594,350	8,706,984	587,752

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

Line No.		Residential Basic 10	Residential w/Sp Htg 11	Residential Sp Htg & Cooling 14	Residential Dual-Fuel 15	Irrigation Int Irr 16 & 18	Irrigation Irr 17
1	13 Month Avg Plant						
2	Production	149,614,958	68,596,433	5,473,681	32,743	634,890	87,911
3	Transmission	60,094,728	27,552,619	2,198,573	13,152	255,012	35,310
4	Distribution Substations	16,877,805	9,024,577	907,541	5,211	214,678	16,897
5	Distribution Primary	38,435,948	20,551,735	2,066,750	11,866	488,887	38,479
6	Distribution Secondary	21,500,046	11,496,093	1,156,085	6,637	273,471	21,524
7	Distribution - Transformers	14,129,241	7,554,917	759,747	4,362	179,717	14,145
8	Services	9,178,459	6,284,156	-	-	140,528	11,061
9	Meters	13,145,352	3,729,029	343,992	2,539	116,859	9,113
10	Customer Meter Reading	87,307	24,693	571	4	479	37
11	Customer Records	1,615,888	449,847	10,702	72	2,810	648
12	Customer Other	3,276,597	1,088,339	96,698	629	10,304	1,778
13	Street Lighting	-	-	-	-	-	-
14	Energy Related	-	-	-	-	-	-
15	Fuel	-	-	-	-	-	-
16	External Transmission	-	-	-	-	-	-
17	Ad Valorem	-	-	-	-	-	-
18	Total Plant	327,956,330	156,352,437	13,014,340	77,215	2,317,634	236,904
19							
20	13 Month Accum Depr						
21	Production	47,590,677	21,819,681	1,741,111	10,415	201,951	27,963
22	Transmission	20,741,709	9,509,793	758,838	4,539	88,017	12,187
23	Distribution Substations	4,818,020	2,576,200	259,071	1,487	61,283	4,823
24	Distribution Primary	14,801,608	7,914,433	795,902	4,570	188,270	14,818
25	Distribution Secondary	7,922,231	4,236,024	425,989	2,446	100,767	7,931
26	Distribution - Transformers	3,867,706	2,068,066	207,972	1,194	49,195	3,872
27	Services	5,471,765	3,746,318	-	-	83,776	6,594
28	Meters	(365,572)	(103,704)	(9,566)	(71)	(3,250)	(253)
29	Customer Meter Reading	31,036	8,778	203	1	170	13
30	Customer Records	574,413	159,911	3,804	26	999	230
31	Customer Other	1,164,759	386,881	34,374	223	3,663	632
32	Street Lighting	-	-	-	-	-	-
33	Energy Related	-	-	-	-	-	-
34	Fuel	-	-	-	-	-	-
35	External Transmission	-	-	-	-	-	-
36	Ad Valorem	-	-	-	-	-	-
37	Total Accum Deprec	106,618,353	52,322,379	4,217,696	24,831	774,841	78,812
38							
39	13 Month Net Plant	221,337,977	104,030,058	8,796,644	52,383	1,542,793	158,092

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Line No.		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	Allocator
1	13 Month Avg Plant											
2	Production	29,202,569	223,626	14,106,336	13,480,741	55,945,093	242,944,706	1,867,672	593,850	1,496,286	439,885	_12CPProd
3	Transmission	11,729,579	89,822	5,665,987	5,414,709	22,471,050	97,581,794	750,174	238,527	601,002	176,685	_12CPTrans
4	Distribution Substations	2,561,886	21,706	1,789,171	1,446,772	4,344,082	18,014,245	180,500	167,278	393,797	45,387	NonCP
5	Distribution Primary	5,834,202	49,430	4,074,493	3,294,745	9,892,809	41,023,970	411,054	380,943	896,796	103,361	NonCPPPrimary
6	Distribution Secondary	3,263,497	27,650	2,279,163	1,842,993	5,511,342	-	229,933	213,090	501,644	57,817	NonCPSecond
7	Distribution - Transformers	2,144,681	18,171	1,497,803	1,211,164	3,636,645	15,080,610	151,105	140,037	329,667	37,996	DemTransf
8	Services	1,181,201	-	-	632,342	1,779,541	6,229,822	77,747	-	-	15,444	Services
9	Meters	3,310,855	21,628	265,871	567,679	1,531,515	452,325	127,057	-	-	3,893	MeterCost
10	Customer Meter Reading	19,454	33	327	9,065	72,829	23,750	2,996	-	-	263	MeterRdg
11	Customer Records	362,198	609	6,065	33,099	86,697	20,306	11,311	34,784	5,857	124	CustRecords
12	Customer Other	697,835	4,872	134,478	143,158	505,213	1,879,906	33,541	213,602	36,398	2,333	Customer
13	Street Lighting	-	-	-	-	-	-	-	1,901,066	11,374,532	-	Lighting
14	Energy Related	-	-	-	-	-	-	-	-	-	-	Energy
15	Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
16	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
17	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
18	Total Plant	60,307,959	457,547	29,819,694	28,076,468	105,776,817	423,251,433	3,843,091	3,883,177	15,635,979	883,188	
19												
20	13 Month Accum Depr											
21	Production	9,288,978	71,133	4,487,052	4,288,058	17,795,446	77,277,721	594,083	188,896	475,950	139,922	_12CPProd
22	Transmission	4,048,467	31,002	1,955,617	1,868,888	7,755,888	33,680,379	258,923	82,328	207,436	60,983	_12CPTrans
23	Distribution Substations	731,329	6,196	510,746	413,003	1,240,083	5,142,434	51,526	47,752	112,415	12,956	NonCP
24	Distribution Primary	2,246,740	19,036	1,569,079	1,268,800	3,809,701	15,798,250	158,296	146,701	345,355	39,804	NonCPPPrimary
25	Distribution Secondary	1,202,517	10,188	839,815	679,097	2,030,792	-	84,724	78,518	184,843	21,304	NonCPSecond
26	Distribution - Transformers	587,080	4,974	410,005	331,541	995,487	4,128,132	41,363	38,333	90,242	10,401	DemTransf
27	Services	704,176	-	-	376,972	1,060,879	3,713,926	46,349	-	-	9,207	Services
28	Meters	(92,075)	(601)	(7,394)	(15,787)	(42,591)	(12,579)	(3,533)	-	-	(108)	MeterCost
29	Customer Meter Reading	6,915	12	116	3,222	25,889	8,442	1,065	-	-	94	MeterRdg
30	Customer Records	128,754	217	2,156	11,766	30,819	7,218	4,021	12,365	2,082	44	CustRecords
31	Customer Other	248,065	1,732	47,804	50,890	179,592	668,266	11,923	75,931	12,939	829	Customer
32	Street Lighting	-	-	-	-	-	-	-	1,247,284	7,462,802	-	Lighting
33	Energy Related	-	-	-	-	-	-	-	-	-	-	Energy
34	Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
35	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
36	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
37	Total Accum Deprec	19,100,946	143,888	9,814,996	9,276,450	34,881,984	140,412,190	1,248,741	1,918,108	8,894,064	295,436	
38												
39	13 Month Net Plant	41,207,012	313,659	20,004,698	18,800,018	70,894,832	282,839,243	2,594,350	1,965,068	6,741,915	587,752	

NorthWestern Corporation dba NorthWestern Energy
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Allocation to Classes
South Dakota Electric
Test Year Ended December 31, 2022

Line No.	Total	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70	
1	Working Capital								
2	Production	\$ 6,901,385	2,640,420	8,531	672,897	3,527,634	22,043	24,669	5,192
3	Transmission	\$ 2,719,868	1,040,602	3,362	265,192	1,390,257	8,687	9,722	2,046
4	Distribution Substations	\$ 565,513	270,735	2,338	58,756	225,738	1,822	5,665	458
5	Distribution Primary	\$ 1,243,780	595,451	5,142	129,227	496,484	4,008	12,459	1,008
6	Distribution Secondary	\$ 474,264	334,849	2,892	72,670	54,026	2,254	7,006	567
7	Distribution - Transformers	\$ 524,217	250,965	2,167	54,466	209,254	1,689	5,251	425
8	Services	\$ 261,139	158,161	1,551	18,550	81,925	795	-	158
9	Meters	\$ 105,193	76,669	561	18,548	8,832	566	-	17
10	Customer Meter Reading	\$ (1,960)	(912)	(4)	(234)	(783)	(24)	-	(2)
11	Customer Records	\$ (34,784)	(27,349)	(46)	(5,294)	(1,409)	(149)	(535)	(2)
12	Customer Other	\$ (55,755)	(30,618)	(83)	(6,727)	(16,366)	(230)	(1,715)	(16)
13	Street Lighting	\$ 111,808	-	-	-	-	111,808	-	-
14	Energy Related	\$ 5,334,972	1,836,834	9,275	483,131	2,928,487	22,461	52,207	2,578
15	Fuel	\$ -	-	-	-	-	-	-	-
16	External Transmission	\$ -	-	-	-	-	-	-	-
17	Ad Valorem	\$ -	-	-	-	-	-	-	-
18	Total Working Capital	\$ 18,149,639	7,145,807	35,686	1,761,181	8,904,078	63,923	226,536	12,429

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Line No.		Residential Basic 10	Residential w/Sp Htg 11	Residential Sp Htg & Cooling 14	Residential Dual-Fuel 15	Irrigation Int Irr 16 & 18	Irrigation Irr 17
1	Working Capital						
2	Production	1,765,824	809,606	64,603	386	7,493	1,038
3	Transmission	695,919	319,070	25,460	152	2,953	409
4	Distribution Substations	170,404	91,115	9,163	53	2,167	171
5	Distribution Primary	374,785	200,398	20,153	116	4,767	375
6	Distribution Secondary	210,759	112,693	11,333	65	2,681	211
7	Distribution - Transformers	157,961	84,462	8,494	49	2,009	158
8	Services	93,883	64,278	-	-	1,437	113
9	Meters	58,525	16,602	1,531	11	520	41
10	Customer Meter Reading	(708)	(200)	(5)	(0)	(4)	(0)
11	Customer Records	(21,282)	(5,925)	(141)	(1)	(37)	(9)
12	Customer Other	(22,483)	(7,468)	(664)	(4)	(71)	(12)
13	Street Lighting	-	-	-	-	-	-
14	Energy Related	1,219,987	570,861	45,712	274	8,168	1,107
15	Fuel	-	-	-	-	-	-
16	External Transmission	-	-	-	-	-	-
17	Ad Valorem	-	-	-	-	-	-
18	Total Working Capital	4,703,574	2,255,492	185,640	1,101	32,085	3,601

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Line No.		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	Allocator
1	Working Capital											
2	Production	344,662	2,639	166,489	159,106	660,290	2,867,344	22,043	7,009	17,660	5,192	_12CPProd
3	Transmission	135,833	1,040	65,614	62,704	260,223	1,130,034	8,687	2,762	6,960	2,046	_12CPTrans
4	Distribution Substations	25,866	219	18,064	14,607	43,859	181,878	1,822	1,689	3,976	458	NonCP
5	Distribution Primary	56,889	482	39,730	32,127	96,464	400,020	4,008	3,715	8,745	1,008	NonCPPPrimary
6	Distribution Secondary	31,991	271	22,342	18,066	54,026	-	2,254	2,089	4,917	567	NonCPSecond
7	Distribution - Transformers	23,977	203	16,745	13,540	40,657	168,597	1,689	1,566	3,686	425	DemTransf
8	Services	12,082	-	-	6,468	18,202	63,722	795	-	-	158	Services
9	Meters	14,740	96	1,184	2,527	6,818	2,014	566	-	-	17	MeterCost
10	Customer Meter Reading	(158)	(0)	(3)	(73)	(590)	(193)	(24)	-	-	(2)	MeterRdg
11	Customer Records	(4,770)	(8)	(80)	(436)	(1,142)	(267)	(149)	(458)	(77)	(2)	CustRecords
12	Customer Other	(4,788)	(33)	(923)	(982)	(3,467)	(12,899)	(230)	(1,466)	(250)	(16)	Customer
13	Street Lighting	-	-	-	-	-	-	-	16,011	95,797	-	Lighting
14	Energy Related	226,093	1,750	130,452	124,836	498,388	2,430,098	22,461	15,565	36,642	2,578	Energy
15	Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
16	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
17	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
18	Total Working Capital	862,416	6,659	459,615	432,491	1,673,729	7,230,349	63,923	48,481	178,055	12,429	

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South Dakota Electric
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Line No.	Total	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70	
1	Other Addition to Rate Base								
2	Production	\$ 37,730	14,435	47	3,679	19,286	121	135	28
3	Transmission	\$ 3,858,647	1,476,290	4,770	376,225	1,972,342	12,325	13,793	2,903
4	Distribution Substations	\$ 3,662	1,753	15	380	1,462	12	37	3
5	Distribution Primary	\$ 9,178	4,394	38	954	3,664	30	92	7
6	Distribution Secondary	\$ 3,453	2,438	21	529	393	16	51	4
7	Distribution - Transformers	\$ 2,644	1,266	11	275	1,055	9	26	2
8	Services	\$ 1,330	805	8	94	417	4	-	1
9	Meters	\$ 3,254	2,371	17	574	273	17	-	1
10	Customer Meter Reading	\$ 54	25	0	6	22	1	-	0
11	Customer Records	\$ 868	682	1	132	35	4	13	0
12	Customer Other	\$ 1,622	891	2	196	476	7	50	0
13	Street Lighting	\$ 1,025	-	-	-	-	-	1,025	-
14	Energy Related	\$ 279	96	0	25	153	1	3	0
15	Fuel	\$ -	-	-	-	-	-	-	-
16	External Transmission	\$ -	-	-	-	-	-	-	-
17	Ad Valorem	\$ -	-	-	-	-	-	-	-
18	Total Working Capital	\$ 3,923,746	1,505,448	4,931	383,069	1,999,579	12,545	15,225	2,950
19									
20	Deductions to Rate Base								
21	Production	\$ 8,094,611	3,096,939	10,006	789,238	4,137,550	25,854	28,934	6,089
22	Transmission	\$ 3,251,302	1,243,925	4,019	317,007	1,661,899	10,385	11,622	2,446
23	Distribution Substations	\$ 775,371	371,204	3,206	80,560	309,508	2,499	7,767	628
24	Distribution Primary	\$ 1,765,758	845,345	7,300	183,460	704,844	5,690	17,688	1,431
25	Distribution Secondary	\$ 669,741	472,863	4,084	102,623	76,294	3,183	9,894	800
26	Distribution - Transformers	\$ 649,101	310,753	2,684	67,441	259,104	2,092	6,502	526
27	Services	\$ 622,355	376,934	3,695	44,209	195,245	1,895	-	376
28	Meters	\$ 496,724	362,034	2,648	87,582	41,706	2,671	-	82
29	Customer Meter Reading	\$ 3,347	1,558	7	400	1,337	41	-	4
30	Customer Records	\$ 36,560	28,745	48	5,565	1,481	157	563	2
31	Customer Other	\$ 112,484	61,771	167	13,571	33,017	464	3,461	32
32	Street Lighting	\$ 183,775	-	-	-	-	-	183,775	-
33	Energy Related	\$ -	-	-	-	-	-	-	-
34	Fuel	\$ -	-	-	-	-	-	-	-
35	External Transmission	\$ -	-	-	-	-	-	-	-
36	Ad Valorem	\$ -	-	-	-	-	-	-	-
37	Total Deducts Rate Base	\$ 16,661,130	7,172,071	37,864	1,691,656	7,421,985	54,931	270,205	12,417

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Line No.		Residential Basic 10	Residential w/Sp Htg 11	Residential Sp Htg & Cooling 14	Residential Dual-Fuel 15	Irrigation Int Irr 16 & 18	Irrigation Irr 17
1	Other Addition to Rate Base						
2	Production	9,654	4,426	353	2	41	6
3	Transmission	987,293	452,661	36,120	216	4,190	580
4	Distribution Substations	1,103	590	59	0	14	1
5	Distribution Primary	2,766	1,479	149	1	35	3
6	Distribution Secondary	1,535	821	83	0	20	2
7	Distribution - Transformers	797	426	43	0	10	1
8	Services	478	327	-	-	7	1
9	Meters	1,810	514	47	0	16	1
10	Customer Meter Reading	20	6	0	0	0	0
11	Customer Records	531	148	4	0	1	0
12	Customer Other	654	217	19	0	2	0
13	Street Lighting	-	-	-	-	-	-
14	Energy Related	64	30	2	0	0	0
15	Fuel	-	-	-	-	-	-
16	External Transmission	-	-	-	-	-	-
17	Ad Valorem	-	-	-	-	-	-
18	Total Working Capital	1,006,704	461,643	36,880	221	4,336	594
19							
20	Deductions to Rate Base						
21	Production	2,071,129	949,585	75,773	453	8,789	1,217
22	Transmission	831,895	381,413	30,435	182	3,530	489
23	Distribution Substations	233,640	124,928	12,563	72	2,972	234
24	Distribution Primary	532,071	284,499	28,610	164	6,768	533
25	Distribution Secondary	297,626	159,141	16,004	92	3,786	298
26	Distribution - Transformers	195,592	104,583	10,517	60	2,488	196
27	Services	223,744	153,190	-	-	3,426	270
28	Meters	276,354	78,395	7,232	53	2,457	192
29	Customer Meter Reading	1,209	342	8	0	7	1
30	Customer Records	22,369	6,227	148	1	39	9
31	Customer Other	45,358	15,066	1,339	9	143	25
32	Street Lighting	-	-	-	-	-	-
33	Energy Related	-	-	-	-	-	-
34	Fuel	-	-	-	-	-	-
35	External Transmission	-	-	-	-	-	-
36	Ad Valorem	-	-	-	-	-	-
37	Total Deducts Rate Base	4,730,988	2,257,368	182,628	1,087	34,403	3,461

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 Class Cost of Service Study
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Line No.	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	Allocator
1	Other Addition to Rate Base										
2	1,884	14	910	870	3,610	15,676	121	38	97	28	_12CPPProd
3	192,705	1,476	93,086	88,958	369,176	1,603,167	12,325	3,919	9,874	2,903	_12CPTrans
4	167	1	117	95	284	1,178	12	11	26	3	NonCP
5	420	4	293	237	712	2,952	30	27	65	7	NonCPPPrimary
6	233	2	163	132	393	-	16	15	36	4	NonCPSecond
7	121	1	84	68	205	850	9	8	19	2	DemTransf
8	62	-	-	33	93	324	4	-	-	1	Services
9	456	3	37	78	211	62	17	-	-	1	MeterCost
10	4	0	0	2	16	5	1	-	-	0	MeterRdg
11	119	0	2	11	28	7	4	11	2	0	CustRecords
12	139	1	27	29	101	375	7	43	7	0	Customer
13	-	-	-	-	-	-	-	147	878	-	Lighting
14	12	0	7	7	26	127	1	1	2	0	Energy
15	-	-	-	-	-	-	-	-	-	-	Fuel
16	-	-	-	-	-	-	-	-	-	-	ExtTransm
17	-	-	-	-	-	-	-	-	-	-	AdValorem
18	196,322	1,502	94,726	90,518	374,855	1,624,724	12,545	4,220	11,004	2,950	
19											
20	Deductions to Rate Base										
21	404,253	3,096	195,275	186,615	774,451	3,363,098	25,854	8,221	20,713	6,089	_12CPPProd
22	162,373	1,243	78,435	74,956	311,068	1,350,831	10,385	3,302	8,320	2,446	_12CPTrans
23	35,464	300	24,768	20,028	60,135	249,372	2,499	2,316	5,451	628	NonCP
24	80,763	684	56,403	45,609	136,947	567,897	5,690	5,273	12,414	1,431	NonCPPPrimary
25	45,177	383	31,551	25,513	76,294	-	3,183	2,950	6,944	800	NonCPSecond
26	29,689	252	20,734	16,766	50,342	208,762	2,092	1,939	4,564	526	DemTransf
27	28,794	-	-	15,415	43,380	151,865	1,895	-	-	376	Services
28	69,604	455	5,589	11,934	32,197	9,509	2,671	-	-	82	MeterCost
29	269	0	5	125	1,008	329	41	-	-	4	MeterRdg
30	5,014	8	84	458	1,200	281	157	482	81	2	CustRecords
31	9,660	67	1,862	1,982	6,994	26,024	464	2,957	504	32	Customer
32	-	-	-	-	-	-	-	26,317	157,458	-	Lighting
33	-	-	-	-	-	-	-	-	-	-	Energy
34	-	-	-	-	-	-	-	-	-	-	Fuel
35	-	-	-	-	-	-	-	-	-	-	ExtTransm
36	-	-	-	-	-	-	-	-	-	-	AdValorem
37	871,061	6,489	414,705	399,401	1,494,017	5,927,968	54,931	53,755	216,450	12,417	

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South Dakota Electric
Test Year Ended December 31, 2022

Line No.		Total	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70
1	Rate Base								
2	Production	\$ 397,586,847	152,113,847	491,459	38,765,389	203,226,002	1,269,898	1,421,159	299,094
3	Transmission	\$ 157,130,942	60,117,160	194,230	15,320,532	80,317,277	501,878	561,658	118,205
4	Distribution Substations	\$ 39,816,012	19,061,640	164,616	4,136,839	15,893,502	128,309	398,842	32,264
5	Distribution Primary	\$ 77,921,309	37,304,288	322,159	8,095,937	31,104,132	251,105	780,548	63,141
6	Distribution Secondary	\$ 30,361,775	21,436,597	185,126	4,652,263	3,458,675	144,296	448,535	36,283
7	Distribution - Transformers	\$ 33,932,204	16,244,808	140,290	3,525,518	13,544,841	109,348	339,903	27,496
8	Services	\$ 9,950,450	6,026,564	59,082	706,829	3,121,654	30,302	-	6,019
9	Meters	\$ 23,896,515	17,416,831	127,405	4,213,428	2,006,410	128,503	-	3,937
10	Customer Meter Reading	\$ 150,598	70,111	321	17,986	60,149	1,866	-	164
11	Customer Records	\$ 1,631,718	1,282,944	2,136	248,353	66,110	6,988	25,110	77
12	Customer Other	\$ 5,070,560	2,784,526	7,540	611,750	1,488,354	20,930	156,004	1,456
13	Street Lighting	\$ 4,494,570	-	-	-	-	-	4,494,570	-
14	Energy Related	\$ 5,335,251	1,836,930	9,276	483,156	2,928,640	22,462	52,210	2,578
15	Fuel	\$ -	-	-	-	-	-	-	-
16	External Transmission	\$ -	-	-	-	-	-	-	-
17	Ad Valorem	\$ -	-	-	-	-	-	-	-
18	Total Rate Base	\$ 787,278,751	335,696,246	1,703,638	80,777,981	357,215,746	2,615,886	8,678,540	590,714

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South Dakota Electric
Test Year Ended December 31, 2022

Line No.		Residential Basic 10	Residential w/Sp Htg 11	Residential Sp Htg & Cooling 14	Residential Dual-Fuel 15	Irrigation Int Irr 16 & 18	Irrigation Irr 17
1	Rate Base						
2	Production	101,728,630	46,641,200	3,721,754	22,263	431,685	59,774
3	Transmission	40,204,337	18,433,144	1,470,880	8,799	170,607	23,623
4	Distribution Substations	11,997,652	6,415,155	645,129	3,704	152,605	12,011
5	Distribution Primary	23,479,819	12,554,680	1,262,540	7,249	298,652	23,506
6	Distribution Secondary	13,492,482	7,214,442	725,508	4,165	171,618	13,508
7	Distribution - Transformers	10,224,700	5,467,156	549,795	3,157	130,053	10,236
8	Services	3,577,310	2,449,254	-	-	54,771	4,311
9	Meters	13,294,905	3,771,453	347,905	2,567	118,189	9,217
10	Customer Meter Reading	54,375	15,379	355	2	298	23
11	Customer Records	998,355	277,932	6,612	45	1,736	400
12	Customer Other	2,044,651	679,141	60,341	392	6,430	1,110
13	Street Lighting	-	-	-	-	-	-
14	Energy Related	1,220,051	570,891	45,714	274	8,168	1,107
15	Fuel	-	-	-	-	-	-
16	External Transmission	-	-	-	-	-	-
17	Ad Valorem	-	-	-	-	-	-
18	Total Rate Base	222,317,267	104,489,826	8,836,535	52,618	1,544,812	158,826

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 South Dakota Electric
 Test Year Ended December 31, 2022

Line No.		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	Allocator
1	Rate Base											
2	Production	19,855,885	152,052	9,591,409	9,166,044	38,039,096	165,186,906	1,269,898	403,780	1,017,379	299,094	
3	Transmission	7,847,276	60,093	3,790,636	3,622,527	15,033,493	65,283,785	501,878	159,579	402,080	118,205	
4	Distribution Substations	1,821,127	15,430	1,271,839	1,028,444	3,088,007	12,805,495	128,309	118,910	279,932	32,264	
5	Distribution Primary	3,564,008	30,196	2,489,033	2,012,700	6,043,337	25,060,795	251,105	232,711	547,837	63,141	
6	Distribution Secondary	2,048,027	17,352	1,430,302	1,156,581	3,458,675	-	144,296	133,726	314,810	36,283	
7	Distribution - Transformers	1,552,010	13,149	1,083,893	876,466	2,631,677	10,913,164	109,348	101,338	238,565	27,496	
8	Services	460,374	-	-	246,456	693,577	2,428,077	30,302	-	-	6,019	
9	Meters	3,348,522	21,874	268,895	574,137	1,548,939	457,471	128,503	-	-	3,937	
10	Customer Meter Reading	12,116	21	204	5,646	45,358	14,791	1,866	-	-	164	
11	Customer Records	223,779	376	3,747	20,450	53,565	12,546	6,988	21,491	3,619	77	
12	Customer Other	435,461	3,040	83,916	89,333	315,261	1,173,093	20,930	133,291	22,713	1,456	
13	Street Lighting	-	-	-	-	-	-	-	643,622	3,850,947	-	
14	Energy Related	226,105	1,750	130,459	124,843	498,414	2,430,225	22,462	15,566	36,644	2,578	
15	Fuel	-	-	-	-	-	-	-	-	-	-	
16	External Transmission	-	-	-	-	-	-	-	-	-	-	
17	Ad Valorem	-	-	-	-	-	-	-	-	-	-	
18	Total Rate Base	41,394,689	315,331	20,144,335	18,923,626	71,449,400	285,766,347	2,615,886	1,964,014	6,714,525	590,714	

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

Line No.	Total	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70	
1	Revenues								
2	Electric Base Rate Revenue	\$ 119,514,621	47,207,213	204,088	12,767,249	56,655,630	628,710	1,972,030	79,701
3	Fuel	\$ 42,690,192	14,728,461	71,318	3,873,610	23,406,932	180,203	409,025	20,644
4	Yankton Sioux Billing Credit	\$ (107,045)	(36,931)	(179)	(9,713)	(58,693)	(452)	(1,026)	(52)
5	External Transmission	\$ 13,442,106	5,583,443	30,707	1,599,484	6,002,175	62,237	158,064	5,996
6	Rate 38 -Other Transmission	\$ 228,674	94,984	522	27,210	102,108	1,059	2,689	102
7	Ad Valorem	\$ 5,017,554	2,075,657	11,345	590,957	2,254,475	23,559	59,322	2,239
8	Total Electric Sales Revenue	\$ 180,786,103	69,652,826	317,801	18,848,798	88,362,628	895,315	2,600,104	108,631
9									
10	Wholesale Sales Revenues								
11	Production	\$ -	-	-	-	-	-	-	
12	Transmission	\$ -	-	-	-	-	-	-	
13	Distribution Substations	\$ -	-	-	-	-	-	-	
14	Distribution Primary	\$ -	-	-	-	-	-	-	
15	Distribution Secondary	\$ -	-	-	-	-	-	-	
16	Distribution - Transformers	\$ -	-	-	-	-	-	-	
17	Services	\$ -	-	-	-	-	-	-	
18	Meters	\$ -	-	-	-	-	-	-	
19	Customer Meter Reading	\$ -	-	-	-	-	-	-	
20	Customer Records	\$ -	-	-	-	-	-	-	
21	Customer Other	\$ -	-	-	-	-	-	-	
22	Street Lighting	\$ -	-	-	-	-	-	-	
23	Energy Related	\$ -	-	-	-	-	-	-	
24	Fuel	\$ -	-	-	-	-	-	-	
25	External Transmission	\$ -	-	-	-	-	-	-	
26	Ad Valorem	\$ -	-	-	-	-	-	-	
27	Total Wholesale Revenues	\$ -	-	-	-	-	-	-	
28									
29	Other Revenues								
30	Production	\$ 1,303,404	498,673	1,611	127,084	666,233	4,163	4,659	981
31	Transmission	\$ 6,648,447	2,543,648	8,218	648,235	3,398,345	21,235	23,765	5,001
32	Distribution Substations	\$ 38,465	18,415	159	3,996	15,354	124	385	31
33	Distribution Primary	\$ 200,871	96,166	830	20,870	80,182	647	2,012	163
34	Distribution Secondary	\$ 71,955	50,803	439	11,025	8,197	342	1,063	86
35	Distribution - Transformers	\$ 29,531	14,138	122	3,068	11,788	95	296	24
36	Services	\$ 16,440	9,957	98	1,168	5,158	50	-	10
37	Meters	\$ 32,595	23,757	174	5,747	2,737	175	-	5
38	Customer Meter Reading	\$ 439	204	1	52	175	5	-	0
39	Customer Records	\$ 7,983	6,277	10	1,215	323	34	123	0
40	Customer Other	\$ 13,395	7,356	20	1,616	3,932	55	412	4
41	Street Lighting	\$ 6,122	-	-	-	-	-	6,122	-
42	Energy Related	\$ 1,573	541	3	142	863	7	15	1
43	Fuel	\$ -	-	-	-	-	-	-	-
44	External Transmission	\$ -	-	-	-	-	-	-	-
45	Ad Valorem	\$ -	-	-	-	-	-	-	-
46	Total Other Revenues	\$ 8,371,220	3,269,934	11,685	824,220	4,193,288	26,934	38,852	6,307
47									
48	Total Revenue	\$ 189,157,323	72,922,760	329,486	19,673,018	92,555,916	922,249	2,638,956	114,938

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

Line No.	Residential Basic 10	Residential w/Sp Htg 11	Residential Sp Htg & Cooling 14	Residential Dual-Fuel 15	Irrigation Int Irr 16 & 18	Irrigation Irr 17	
1	Revenues						
2	Electric Base Rate Revenue	34,538,058	12,189,899	476,761	2,494	165,969	38,119
3	Fuel	9,754,926	4,600,954	370,354	2,227	62,761	8,556
4	Yankton Sioux Billing Credit	(24,460)	(11,537)	(929)	(6)	(157)	(21)
5	External Transmission	3,708,408	1,735,251	138,951	833	27,041	3,666
6	Rate 38 -Other Transmission	63,087	29,520	2,364	14	460	62
7	Ad Valorem	1,378,609	645,083	51,655	310	9,991	1,354
8	Total Electric Sales Revenue	49,418,626	19,189,171	1,039,157	5,872	266,064	51,737
9							
10	Wholesale Sales Revenues						
11	Production	-	-	-	-	-	-
12	Transmission	-	-	-	-	-	-
13	Distribution Substations	-	-	-	-	-	-
14	Distribution Primary	-	-	-	-	-	-
15	Distribution Secondary	-	-	-	-	-	-
16	Distribution - Transformers	-	-	-	-	-	-
17	Services	-	-	-	-	-	-
18	Meters	-	-	-	-	-	-
19	Customer Meter Reading	-	-	-	-	-	-
20	Customer Records	-	-	-	-	-	-
21	Customer Other	-	-	-	-	-	-
22	Street Lighting	-	-	-	-	-	-
23	Energy Related	-	-	-	-	-	-
24	Fuel	-	-	-	-	-	-
25	External Transmission	-	-	-	-	-	-
26	Ad Valorem	-	-	-	-	-	-
27	Total Wholesale Revenues	-	-	-	-	-	-
28							
29	Other Revenues						
30	Production	333,496	152,903	12,201	73	1,415	196
31	Transmission	1,701,106	779,934	62,235	372	7,219	1,000
32	Distribution Substations	11,591	6,198	623	4	147	12
33	Distribution Primary	60,528	32,364	3,255	19	770	61
34	Distribution Secondary	31,976	17,098	1,719	10	407	32
35	Distribution - Transformers	8,898	4,758	478	3	113	9
36	Services	5,910	4,047	-	-	90	7
37	Meters	18,134	5,144	475	4	161	13
38	Customer Meter Reading	159	45	1	0	1	0
39	Customer Records	4,884	1,360	32	0	8	2
40	Customer Other	5,401	1,794	159	1	17	3
41	Street Lighting	-	-	-	-	-	-
42	Energy Related	360	168	13	0	2	0
43	Fuel	-	-	-	-	-	-
44	External Transmission	-	-	-	-	-	-
45	Ad Valorem	-	-	-	-	-	-
46	Total Other Revenues	2,182,444	1,005,813	81,193	485	10,351	1,334
47							
48	Total Revenue	51,601,069	20,194,984	1,120,350	6,357	276,416	53,070

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

Line No.	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	Allocator	
1	Revenues											
2	Electric Base Rate Revenue	8,792,488	32,507	1,375,407	2,566,847	15,720,900	40,934,731	628,710	570,629	1,401,401	79,701	
3	Fuel	1,807,598	14,179	1,047,014	1,004,819	3,974,550	19,432,382	180,203	122,510	286,515	20,644	Fuel
4	Yankton Sioux Billing Credit	(4,533)	(36)	(2,625)	(2,520)	(9,966)	(48,726)	(452)	(307)	(718)	(52)	Fuel
5	External Transmission	748,517	5,792	431,883	413,291	1,499,115	4,503,060	62,237	47,125	110,939	5,996	ExtTransm
6	Rate 38 -Other Transmission	12,734	99	7,347	7,031	25,503	76,605	1,059	802	1,887	102	ExtTransm
7	Ad Valorem	276,553	2,140	159,567	152,698	563,082	1,691,393	23,559	17,686	41,636	2,239	AdValorem
8	Total Electric Sales Revenue	11,633,357	54,681	3,018,593	4,142,166	21,773,182	66,589,445	895,315	758,445	1,841,659	108,631	
9												
10	Wholesale Sales Revenues											
11	Production	-	-	-	-	-	-	-	-	-	-	_12CPProd
12	Transmission	-	-	-	-	-	-	-	-	-	-	_12CPTrans
13	Distribution Substations	-	-	-	-	-	-	-	-	-	-	NonCP
14	Distribution Primary	-	-	-	-	-	-	-	-	-	-	NonCPPPrimary
15	Distribution Secondary	-	-	-	-	-	-	-	-	-	-	NonCPSecond
16	Distribution - Transformers	-	-	-	-	-	-	-	-	-	-	DemTransf
17	Services	-	-	-	-	-	-	-	-	-	-	Services
18	Meters	-	-	-	-	-	-	-	-	-	-	MeterCost
19	Customer Meter Reading	-	-	-	-	-	-	-	-	-	-	MeterRdg
20	Customer Records	-	-	-	-	-	-	-	-	-	-	CustRecords
21	Customer Other	-	-	-	-	-	-	-	-	-	-	Customer
22	Street Lighting	-	-	-	-	-	-	-	-	-	-	Lighting
23	Energy Related	-	-	-	-	-	-	-	-	-	-	Energy
24	Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
25	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
26	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
27	Total Wholesale Revenues	-	-	-	-	-	-	-	-	-	-	
28												
29	Other Revenues											
30	Production	65,093	498	31,443	30,049	124,703	541,530	4,163	1,324	3,335	981	_12CPProd
31	Transmission	332,030	2,543	160,388	153,275	636,090	2,762,255	21,235	6,752	17,013	5,001	_12CPTrans
32	Distribution Substations	1,759	15	1,229	994	2,983	12,371	124	115	270	31	NonCP
33	Distribution Primary	9,188	78	6,416	5,188	15,579	64,604	647	600	1,412	163	NonCPPPrimary
34	Distribution Secondary	4,854	41	3,390	2,741	8,197	-	342	317	746	86	NonCPSecond
35	Distribution - Transformers	1,351	11	943	763	2,290	9,498	95	88	208	24	DemTransf
36	Services	761	-	-	407	1,146	4,012	50	-	-	10	Services
37	Meters	4,567	30	367	783	2,113	624	175	-	-	5	MeterCost
38	Customer Meter Reading	35	0	1	16	132	43	5	-	-	0	MeterRdg
39	Customer Records	1,095	2	18	100	262	61	34	105	18	0	CustRecords
40	Customer Other	1,150	8	222	236	833	3,099	55	352	60	4	Customer
41	Street Lighting	-	-	-	-	-	-	-	877	5,245	-	Lighting
42	Energy Related	67	1	38	37	147	716	7	5	11	1	Energy
43	Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
44	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
45	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
46	Total Other Revenues	421,950	3,227	204,455	194,589	794,475	3,398,813	26,934	10,534	28,318	6,307	
47												
48	Total Revenue	12,055,307	57,908	3,223,048	4,336,755	22,567,657	69,988,259	922,249	768,979	1,869,977	114,938	

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

Line No.	Total	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70	
1	O&M Expenses								
2	Production	\$ 18,619,793	7,123,798	23,016	1,815,461	9,517,483	59,472	66,556	14,007
3	Transmission	\$ 3,698,215	1,414,910	4,571	360,582	1,890,338	11,812	13,219	2,782
4	Distribution Substations	\$ 1,615,864	773,584	6,681	167,886	645,010	5,207	16,186	1,309
5	Distribution Primary	\$ 4,973,874	2,381,208	20,564	516,780	1,985,439	16,029	49,824	4,030
6	Distribution Secondary	\$ 1,827,453	1,290,253	11,143	280,016	208,175	8,685	26,997	2,184
7	Distribution - Transformers	\$ 544,310	260,585	2,250	56,553	217,274	1,754	5,452	441
8	Services	\$ 695,759	421,392	4,131	49,423	218,274	2,119	-	421
9	Meters	\$ 2,604,333	1,898,153	13,885	459,196	218,666	14,005	-	429
10	Customer Meter Reading	\$ 80,657	37,550	172	9,633	32,215	999	-	88
11	Customer Records	\$ 1,469,348	1,155,279	1,924	223,640	59,532	6,293	22,611	69
12	Customer Other	\$ 2,265,686	1,244,214	3,369	273,349	665,044	9,352	69,708	650
13	Street Lighting	\$ 763,537	-	-	-	-	763,537	-	-
14	Energy Related	\$ 1,139	392	2	103	625	5	11	1
15	Fuel	\$ 53,531,394	18,468,763	89,429	4,857,316	29,351,137	225,965	512,897	25,887
16	External Transmission	\$ 19,967,717	8,293,984	45,613	2,375,971	8,915,994	92,451	234,798	8,907
17	Ad Valorem	\$ -	-	-	-	-	-	-	-
18	Total O&M Expense	\$ 112,659,080	44,764,065	226,750	11,445,909	53,925,206	454,148	1,781,796	61,206
19									
20	Depreciation								
21	Production	\$ 20,933,349	8,008,948	25,876	2,041,037	10,700,054	66,861	74,825	15,748
22	Transmission	\$ 7,355,543	2,814,178	9,092	717,178	3,759,776	23,494	26,292	5,533
23	Distribution Substations	\$ 1,907,774	913,333	7,888	198,216	761,533	6,148	19,110	1,546
24	Distribution Primary	\$ 6,290,240	3,011,409	26,006	653,549	2,510,898	20,271	63,010	5,097
25	Distribution Secondary	\$ 2,331,790	1,646,334	14,218	357,295	265,627	11,082	34,448	2,787
26	Distribution - Transformers	\$ 1,464,766	701,247	6,056	152,188	584,696	4,720	14,673	1,187
27	Services	\$ 1,066,515	645,943	6,333	75,760	334,587	3,248	-	645
28	Meters	\$ 1,807,384	1,317,301	9,636	318,678	151,752	9,719	-	298
29	Customer Meter Reading	\$ 17,648	8,216	38	2,108	7,048	219	-	19
30	Customer Records	\$ 192,746	151,548	252	29,337	7,809	826	2,966	9
31	Customer Other	\$ 593,027	325,664	882	71,547	174,070	2,448	18,245	170
32	Street Lighting	\$ 844,596	-	-	-	-	844,596	-	-
33	Energy Related	\$ -	-	-	-	-	-	-	-
34	Fuel	\$ -	-	-	-	-	-	-	-
35	External Transmission	\$ -	-	-	-	-	-	-	-
36	Ad Valorem	\$ -	-	-	-	-	-	-	-
37	Total Depreciation Exp	\$ 44,805,379	19,544,120	106,276	4,616,890	19,257,852	149,035	1,098,166	33,039

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

Line No.		Residential Basic 10	Residential w/Sp Htg 11	Residential Sp Htg & Cooling 14	Residential Dual-Fuel 15	Irrigation Int Irr 16 & 18	Irrigation Irr 17
1	O&M Expenses						
2	Production	4,764,157	2,184,301	174,297	1,043	20,217	2,799
3	Transmission	946,244	433,840	34,618	207	4,015	556
4	Distribution Substations	486,904	260,348	26,181	150	6,193	487
5	Distribution Primary	1,498,764	801,390	80,590	463	19,064	1,500
6	Distribution Secondary	812,102	434,232	43,668	251	10,330	813
7	Distribution - Transformers	164,015	87,699	8,819	51	2,086	164
8	Services	250,134	171,258	-	-	3,830	301
9	Meters	1,448,930	411,027	37,916	280	12,881	1,004
10	Customer Meter Reading	29,122	8,237	190	1	160	12
11	Customer Records	899,010	250,275	5,954	40	1,563	361
12	Customer Other	913,615	303,462	26,962	175	2,873	496
13	Street Lighting	-	-	-	-	-	-
14	Energy Related	260	122	10	0	2	0
15	Fuel	12,232,195	5,769,370	464,405	2,793	78,700	10,729
16	External Transmission	5,508,693	2,577,647	206,407	1,237	40,168	5,445
17	Ad Valorem	-	-	-	-	-	-
18	Total O&M Expense	29,954,146	13,693,208	1,110,019	6,691	202,080	24,670
19							
20	Depreciation						
21	Production	5,356,115	2,455,706	195,954	1,172	22,729	3,147
22	Transmission	1,882,027	862,884	68,854	412	7,986	1,106
23	Distribution Substations	574,864	307,380	30,911	177	7,312	576
24	Distribution Primary	1,895,421	1,013,483	101,919	585	24,109	1,898
25	Distribution Secondary	1,036,225	554,070	55,719	320	13,180	1,037
26	Distribution - Transformers	441,374	236,003	23,733	136	5,614	442
27	Services	383,425	262,517	-	-	5,870	462
28	Meters	1,005,544	285,249	26,313	194	8,939	697
29	Customer Meter Reading	6,372	1,802	42	0	35	3
30	Customer Records	117,931	32,831	781	5	205	47
31	Customer Other	239,132	79,429	7,057	46	752	130
32	Street Lighting	-	-	-	-	-	-
33	Energy Related	-	-	-	-	-	-
34	Fuel	-	-	-	-	-	-
35	External Transmission	-	-	-	-	-	-
36	Ad Valorem	-	-	-	-	-	-
37	Total Depreciation Exp	12,938,431	6,091,356	511,284	3,048	96,732	9,544

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

Line No.	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	Allocator	
1	O&M Expenses											
2	Production	929,891	7,121	449,185	429,264	1,781,448	7,736,036	59,472	18,910	47,646	14,007	_12CPPProd
3	Transmission	184,693	1,414	89,216	85,259	353,826	1,536,511	11,812	3,756	9,463	2,782	_12CPTrans
4	Distribution Substations	73,907	626	51,615	41,738	125,321	519,689	5,207	4,826	11,361	1,309	NonCP
5	Distribution Primary	227,498	1,927	158,880	128,475	385,758	1,599,681	16,029	14,854	34,970	4,030	NonCPPPrimary
6	Distribution Secondary	123,269	1,044	86,089	69,614	208,175	-	8,685	8,049	18,948	2,184	NonCPSecond
7	Distribution - Transformers	24,896	211	17,387	14,059	42,215	175,059	1,754	1,626	3,827	441	DemTransf
8	Services	32,190	-	-	17,233	48,497	169,777	2,119	-	-	421	Services
9	Meters	364,935	2,384	29,305	62,572	168,809	49,857	14,005	-	-	429	MeterCost
10	Customer Meter Reading	6,489	11	109	3,024	24,293	7,922	999	-	-	88	MeterRdg
11	Customer Records	201,511	339	3,374	18,415	48,234	11,297	6,293	19,352	3,259	69	CustRecords
12	Customer Other	194,578	1,358	37,496	39,917	140,869	524,175	9,352	59,559	10,149	650	Customer
13	Street Lighting	-	-	-	-	-	-	109,339	654,199	-	-	Lighting
14	Energy Related	48	0	28	27	106	519	5	3	8	1	Energy
15	Fuel	2,266,639	17,780	1,312,904	1,259,993	4,983,889	24,367,248	225,965	153,621	359,275	25,887	Fuel
16	External Transmission	1,111,893	8,604	641,546	613,928	2,226,875	6,689,118	92,451	70,002	164,796	8,907	ExtTransm
17	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
18	Total O&M Expense	5,742,437	42,821	2,877,135	2,783,517	10,538,317	43,386,889	454,148	463,897	1,317,899	61,206	
19												
20	Depreciation											
21	Production	1,045,432	8,006	504,997	482,601	2,002,797	8,697,257	66,861	21,259	53,566	15,748	_12CPPProd
22	Transmission	367,343	2,813	177,446	169,576	703,741	3,056,035	23,494	7,470	18,822	5,533	_12CPTrans
23	Distribution Substations	87,259	739	60,940	49,278	147,961	613,572	6,148	5,698	13,413	1,546	NonCP
24	Distribution Primary	287,706	2,438	200,929	162,476	487,852	2,023,046	20,271	18,786	44,224	5,097	NonCPPPrimary
25	Distribution Secondary	157,289	1,333	109,847	88,826	265,627	-	11,082	10,270	24,177	2,787	NonCPSecond
26	Distribution - Transformers	66,996	568	46,789	37,835	113,603	471,093	4,720	4,375	10,298	1,187	DemTransf
27	Services	49,344	-	-	26,416	74,339	260,248	3,248	-	-	645	Services
28	Meters	253,262	1,654	20,338	43,424	117,152	34,600	9,719	-	-	298	MeterCost
29	Customer Meter Reading	1,420	2	24	662	5,315	1,733	219	-	-	19	MeterRdg
30	Customer Records	26,434	44	443	2,416	6,327	1,482	826	2,539	427	9	CustRecords
31	Customer Other	50,929	356	9,814	10,448	36,871	137,199	2,448	15,589	2,656	170	Customer
32	Street Lighting	-	-	-	-	-	-	-	120,946	723,650	-	Lighting
33	Energy Related	-	-	-	-	-	-	-	-	-	-	Energy
34	Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
35	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
36	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
37	Total Depreciation Exp	2,393,415	17,953	1,131,566	1,073,957	3,961,586	15,296,266	149,035	206,931	891,235	33,039	

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

Line No.	Total	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70
1	Regulatory Credits							
2	Production	\$ -	-	-	-	-	-	-
3	Transmission	\$ -	-	-	-	-	-	-
4	Distribution Substations	\$ -	-	-	-	-	-	-
5	Distribution Primary	\$ -	-	-	-	-	-	-
6	Distribution Secondary	\$ -	-	-	-	-	-	-
7	Distribution - Transformers	\$ -	-	-	-	-	-	-
8	Services	\$ -	-	-	-	-	-	-
9	Meters	\$ -	-	-	-	-	-	-
10	Customer Meter Reading	\$ -	-	-	-	-	-	-
11	Customer Records	\$ -	-	-	-	-	-	-
12	Customer Other	\$ -	-	-	-	-	-	-
13	Street Lighting	\$ -	-	-	-	-	-	-
14	Energy Related	\$ -	-	-	-	-	-	-
15	Fuel	\$ -	-	-	-	-	-	-
16	External Transmission	\$ -	-	-	-	-	-	-
17	Ad Valorem	\$ (22,624)	(9,359)	(51)	(2,665)	(10,165)	(106)	(267)
18	Total Regulatory Credits	\$ (22,624)	(9,359)	(51)	(2,665)	(10,165)	(106)	(267)
19								
20	Taxes Other Than Income Taxes							
21	Production	\$ 232,893	89,103	288	22,707	119,043	744	832
22	Transmission	\$ 167,247	63,987	207	16,307	85,488	534	598
23	Distribution Substations	\$ 91,410	43,762	378	9,497	36,488	295	916
24	Distribution Primary	\$ 226,563	108,466	937	23,540	90,438	730	2,270
25	Distribution Secondary	\$ 84,720	59,815	517	12,981	9,651	403	1,252
26	Distribution - Transformers	\$ 51,727	24,764	214	5,374	20,648	167	518
27	Services	\$ 41,202	24,954	245	2,927	12,926	125	-
28	Meters	\$ 106,599	77,694	568	18,795	8,950	573	-
29	Customer Meter Reading	\$ 2,483	1,156	5	297	992	31	-
30	Customer Records	\$ 28,388	22,320	37	4,321	1,150	122	437
31	Customer Other	\$ 82,535	45,325	123	9,958	24,226	341	2,539
32	Street Lighting	\$ 33,556	-	-	-	-	-	33,556
33	Energy Related	\$ 31,098	10,707	54	2,816	17,071	131	304
34	Fuel	\$ -	-	-	-	-	-	-
35	External Transmission	\$ -	-	-	-	-	-	-
36	Ad Valorem	\$ 5,167,696	2,137,767	11,685	608,640	2,321,937	24,264	61,097
37	Total Taxes Oth Than Income	\$ 6,348,116	2,709,821	15,256	738,161	2,749,008	28,459	104,318

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Test Year Ended December 31, 2022

Line No.		Residential Basic 10	Residential w/Sp Htg 11	Residential Sp Htg & Cooling 14	Residential Dual-Fuel 15	Irrigation Int Irr 16 & 18	Irrigation Irr 17
1	Regulatory Credits						
2	Production	-	-	-	-	-	-
3	Transmission	-	-	-	-	-	-
4	Distribution Substations	-	-	-	-	-	-
5	Distribution Primary	-	-	-	-	-	-
6	Distribution Secondary	-	-	-	-	-	-
7	Distribution - Transformers	-	-	-	-	-	-
8	Services	-	-	-	-	-	-
9	Meters	-	-	-	-	-	-
10	Customer Meter Reading	-	-	-	-	-	-
11	Customer Records	-	-	-	-	-	-
12	Customer Other	-	-	-	-	-	-
13	Street Lighting	-	-	-	-	-	-
14	Energy Related	-	-	-	-	-	-
15	Fuel	-	-	-	-	-	-
16	External Transmission	-	-	-	-	-	-
17	Ad Valorem	(6,216)	(2,909)	(233)	(1)	(45)	(6)
18	Total Regulatory Credits	(6,216)	(2,909)	(233)	(1)	(45)	(6)
19							
20	Taxes Other Than Income Taxes						
21	Production	59,589	27,321	2,180	13	253	35
22	Transmission	42,793	19,620	1,566	9	182	25
23	Distribution Substations	27,544	14,728	1,481	9	350	28
24	Distribution Primary	68,270	36,504	3,671	21	868	68
25	Distribution Secondary	37,649	20,131	2,024	12	479	38
26	Distribution - Transformers	15,587	8,334	838	5	198	16
27	Services	14,813	10,142	-	-	227	18
28	Meters	59,306	16,824	1,552	11	527	41
29	Customer Meter Reading	896	254	6	0	5	0
30	Customer Records	17,369	4,835	115	1	30	7
31	Customer Other	33,281	11,055	982	6	105	18
32	Street Lighting	-	-	-	-	-	-
33	Energy Related	7,111	3,328	266	2	48	6
34	Fuel	-	-	-	-	-	-
35	External Transmission	-	-	-	-	-	-
36	Ad Valorem	1,419,861	664,386	53,201	319	10,290	1,395
37	Total Taxes Oth Than Income	1,804,070	837,460	67,883	408	13,561	1,695

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

Line No.	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	Allocator
1	Regulatory Credits										
2	-	-	-	-	-	-	-	-	-	-	_12CPProd
3	-	-	-	-	-	-	-	-	-	-	_12CPTrans
4	-	-	-	-	-	-	-	-	-	-	NonCP
5	-	-	-	-	-	-	-	-	-	-	NonCPPrimary
6	-	-	-	-	-	-	-	-	-	-	NonCPSecond
7	-	-	-	-	-	-	-	-	-	-	DemTransf
8	-	-	-	-	-	-	-	-	-	-	Services
9	-	-	-	-	-	-	-	-	-	-	MeterCost
10	-	-	-	-	-	-	-	-	-	-	MeterRdg
11	-	-	-	-	-	-	-	-	-	-	CustRecords
12	-	-	-	-	-	-	-	-	-	-	Customer
13	-	-	-	-	-	-	-	-	-	-	Lighting
14	-	-	-	-	-	-	-	-	-	-	Energy
15	-	-	-	-	-	-	-	-	-	-	Fuel
16	-	-	-	-	-	-	-	-	-	-	ExtTransm
17	(1,247)	(10)	(719)	(689)	(2,539)	(7,626)	(106)	(80)	(188)	(10)	AdValorem
18	(1,247)	(10)	(719)	(689)	(2,539)	(7,626)	(106)	(80)	(188)	(10)	
19											
20	Taxes Other Than Income Taxes										
21	11,631	89	5,618	5,369	22,282	96,761	744	237	596	175	_12CPProd
22	8,352	64	4,035	3,856	16,001	69,487	534	170	428	126	_12CPTrans
23	4,181	35	2,920	2,361	7,089	29,399	295	273	643	74	NonCP
24	10,363	88	7,237	5,852	17,572	72,867	730	677	1,593	184	NonCPPrimary
25	5,715	48	3,991	3,227	9,651	-	403	373	878	101	NonCPSecond
26	2,366	20	1,652	1,336	4,012	16,636	167	154	364	42	DemTransf
27	1,906	-	-	1,021	2,872	10,054	125	-	-	25	Services
28	14,937	98	1,199	2,561	6,910	2,041	573	-	-	18	MeterCost
29	200	0	3	93	748	244	31	-	-	3	MeterRdg
30	3,893	7	65	356	932	218	122	374	63	1	CustRecords
31	7,088	49	1,366	1,454	5,132	19,095	341	2,170	370	24	Customer
32	-	-	-	-	-	-	-	4,805	28,750	-	Lighting
33	1,318	10	760	728	2,905	14,165	131	91	214	15	Energy
34	-	-	-	-	-	-	-	-	-	-	Fuel
35	-	-	-	-	-	-	-	-	-	-	ExtTransm
36	284,828	2,204	164,341	157,267	579,931	1,742,005	24,264	18,215	42,882	2,306	AdValorem
37	356,778	2,713	193,189	185,481	676,036	2,072,972	28,459	27,538	76,780	3,093	

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 Class Cost of Service Study
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 South Dakota Electric
 Test Year Ended December 31, 2022

Line No.		Total	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70
1	Income Taxes								
2	Production	\$ -	-	-	-	-	-	-	-
3	Transmission	\$ -	-	-	-	-	-	-	-
4	Distribution Substations	\$ -	-	-	-	-	-	-	-
5	Distribution Primary	\$ -	-	-	-	-	-	-	-
6	Distribution Secondary	\$ -	-	-	-	-	-	-	-
7	Distribution - Transformers	\$ -	-	-	-	-	-	-	-
8	Services	\$ -	-	-	-	-	-	-	-
9	Meters	\$ -	-	-	-	-	-	-	-
10	Customer Meter Reading	\$ -	-	-	-	-	-	-	-
11	Customer Records	\$ -	-	-	-	-	-	-	-
12	Customer Other	\$ -	-	-	-	-	-	-	-
13	Street Lighting	\$ -	-	-	-	-	-	-	-
14	Energy Related	\$ -	-	-	-	-	-	-	-
15	Fuel	\$ -	-	-	-	-	-	-	-
16	External Transmission	\$ -	-	-	-	-	-	-	-
17	Ad Valorem	\$ -	-	-	-	-	-	-	-
18	Total Income Taxes	\$ -	-	-	-	-	-	-	-

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

Line No.		Residential Basic 10	Residential w/Sp Htg 11	Residential Sp Htg & Cooling 14	Residential Dual-Fuel 15	Irrigation Int Irr 16 & 18	Irrigation Irr 17
1	Income Taxes						
2	Production	-	-	-	-	-	-
3	Transmission	-	-	-	-	-	-
4	Distribution Substations	-	-	-	-	-	-
5	Distribution Primary	-	-	-	-	-	-
6	Distribution Secondary	-	-	-	-	-	-
7	Distribution - Transformers	-	-	-	-	-	-
8	Services	-	-	-	-	-	-
9	Meters	-	-	-	-	-	-
10	Customer Meter Reading	-	-	-	-	-	-
11	Customer Records	-	-	-	-	-	-
12	Customer Other	-	-	-	-	-	-
13	Street Lighting	-	-	-	-	-	-
14	Energy Related	-	-	-	-	-	-
15	Fuel	-	-	-	-	-	-
16	External Transmission	-	-	-	-	-	-
17	Ad Valorem	-	-	-	-	-	-
18	Total Income Taxes	-	-	-	-	-	-

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

Line No.	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	Allocator
1	Income Taxes										
2	-	-	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-
11	-	-	-	-	-	-	-	-	-	-	-
12	-	-	-	-	-	-	-	-	-	-	-
13	-	-	-	-	-	-	-	-	-	-	-
14	-	-	-	-	-	-	-	-	-	-	-
15	-	-	-	-	-	-	-	-	-	-	-
16	-	-	-	-	-	-	-	-	-	-	-
17	-	-	-	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-	-	-	-

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

Line No.	Total	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70	
1	Adjustments to Taxes								
2	Production	\$ (4,848,012)	(1,854,814)	(5,993)	(472,689)	(2,478,055)	(15,485)	(17,329)	(3,647)
3	Transmission	\$ (1,275,096)	(487,842)	(1,576)	(124,324)	(651,763)	(4,073)	(4,558)	(959)
4	Distribution Substations	\$ (470,534)	(225,265)	(1,945)	(48,888)	(187,825)	(1,516)	(4,713)	(381)
5	Distribution Primary	\$ (1,179,368)	(564,614)	(4,876)	(122,535)	(470,773)	(3,801)	(11,814)	(956)
6	Distribution Secondary	\$ (443,744)	(313,300)	(2,706)	(67,994)	(50,549)	(2,109)	(6,555)	(530)
7	Distribution - Transformers	\$ (339,734)	(162,645)	(1,405)	(35,298)	(135,613)	(1,095)	(3,403)	(275)
8	Services	\$ (170,860)	(103,483)	(1,015)	(12,137)	(53,602)	(520)	-	(103)
9	Meters	\$ (418,076)	(304,712)	(2,229)	(73,715)	(35,103)	(2,248)	-	(69)
10	Customer Meter Reading	\$ (6,950)	(3,236)	(15)	(830)	(2,776)	(86)	-	(8)
11	Customer Records	\$ (111,473)	(87,646)	(146)	(16,967)	(4,516)	(477)	(1,715)	(5)
12	Customer Other	\$ (208,385)	(114,436)	(310)	(25,141)	(61,167)	(860)	(6,411)	(60)
13	Street Lighting	\$ (131,711)	-	-	-	-	(131,711)	-	-
14	Energy Related	\$ (35,903)	(12,361)	(62)	(3,251)	(19,708)	(151)	(351)	(17)
15	Fuel	\$ -	-	-	-	-	-	-	-
16	External Transmission	\$ -	-	-	-	-	-	-	-
17	Ad Valorem	\$ -	-	-	-	-	-	-	-
18	Total Adjustment to Taxes	\$ (9,639,847)	(4,234,355)	(22,277)	(1,003,769)	(4,151,451)	(32,421)	(188,562)	(7,011)
19									
20	Total Operating Expense	\$ 154,150,104	\$ 62,774,291	\$ 325,955	\$ 15,794,527	\$ 71,770,450	\$ 599,114	\$ 2,795,451	\$ 90,317
21									
22	Operating Income								
23	Production	\$ 18,309,182	4,650,727	2,848	1,865,471	11,638,529	156,868	(17,725)	12,466
24	Transmission	\$ 7,236,002	1,838,021	1,125	737,256	4,599,682	61,996	(7,005)	4,927
25	Distribution Substations	\$ 1,638,325	545,418	(96)	161,951	918,295	15,850	(4,437)	1,345
26	Distribution Primary	\$ 3,206,259	1,067,401	(188)	316,943	1,797,135	31,019	(8,683)	2,632
27	Distribution Secondary	\$ 1,208,909	613,373	(108)	182,129	399,168	17,825	(4,990)	1,512
28	Distribution - Transformers	\$ 1,396,222	464,819	(82)	138,019	782,594	13,508	(3,781)	1,146
29	Services	\$ 420,095	177,202	(34)	52,344	186,590	3,743	-	251
30	Meters	\$ 1,147,251	595,453	(85)	337,007	198,838	15,874	-	164
31	Customer Meter Reading	\$ 9,959	2,491	(0)	1,347	5,884	231	-	7
32	Customer Records	\$ 76,941	45,693	31	22,551	6,732	863	1,068	3
33	Customer Other	\$ 231,682	92,055	69	42,442	87,860	2,585	6,610	61
34	Street Lighting	\$ (116,970)	-	-	-	-	(116,970)	-	-
35	Energy Related	\$ 243,364	55,818	51	21,033	164,161	2,775	(581)	107
36	Fuel - Not Included in Total	\$ (10,948,247)	(3,777,234)	(18,290)	(993,419)	(6,002,898)	(46,214)	(104,898)	(5,294)
37	Ext Trans - Not Included in Tot	\$ (6,296,937)	(2,615,556)	(14,384)	(749,276)	(2,811,711)	(29,155)	(74,045)	(2,809)
38	Ad Valorem - Not Incl in Total	\$ (127,518)	(52,751)	(288)	(15,019)	(57,296)	(599)	(1,508)	(57)
39	Adj Operating Income	\$ 35,007,220	\$ 10,148,470	\$ 3,531	\$ 3,878,491	\$ 20,785,466	\$ 323,135	\$ (156,495)	\$ 24,621
40									
41	Rate of Return	4.45%	3.02%	0.21%	4.80%	5.82%	12.35%	-1.80%	4.17%

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Allocation to Classes
South Dakota Electric
Test Year Ended December 31, 2022

Line No.	Residential Basic 10	Residential w/Sp Htg 11	Residential Sp Htg & Cooling 14	Residential Dual-Fuel 15	Irrigation Int Irr 16 & 18	Irrigation Irr 17	
1	Adjustments to Taxes						
2	Production	(1,240,438)	(568,724)	(45,382)	(271)	(5,264)	(729)
3	Transmission	(326,253)	(149,582)	(11,936)	(71)	(1,384)	(192)
4	Distribution Substations	(141,785)	(75,812)	(7,624)	(44)	(1,803)	(142)
5	Distribution Primary	(355,376)	(190,020)	(19,109)	(110)	(4,520)	(356)
6	Distribution Secondary	(197,195)	(105,441)	(10,603)	(61)	(2,508)	(197)
7	Distribution - Transformers	(102,371)	(54,738)	(5,505)	(32)	(1,302)	(102)
8	Services	(61,426)	(42,056)	-	-	(940)	(74)
9	Meters	(232,598)	(65,983)	(6,087)	(45)	(2,068)	(161)
10	Customer Meter Reading	(2,509)	(710)	(16)	(0)	(14)	(1)
11	Customer Records	(68,204)	(18,987)	(452)	(3)	(119)	(27)
12	Customer Other	(84,029)	(27,911)	(2,480)	(16)	(264)	(46)
13	Street Lighting	-	-	-	-	-	-
14	Energy Related	(8,210)	(3,842)	(308)	(2)	(55)	(7)
15	Fuel	-	-	-	-	-	-
16	External Transmission	-	-	-	-	-	-
17	Ad Valorem	-	-	-	-	-	-
18	Total Adjustment to Taxes	(2,820,394)	(1,303,805)	(109,501)	(655)	(20,242)	(2,035)
19							
20	Total Operating Expense	\$ 41,870,037	\$ 19,315,311	\$ 1,579,453	\$ 9,491	\$ 292,086	\$ 33,868
21							
22	Operating Income						
23	Production	4,452,756	392,660	(193,364)	(1,326)	(4,379)	7,227
24	Transmission	1,759,781	155,184	(76,420)	(524)	(1,731)	2,856
25	Distribution Substations	525,148	54,008	(33,518)	(221)	(1,548)	1,452
26	Distribution Primary	1,027,733	105,695	(65,595)	(432)	(3,030)	2,842
27	Distribution Secondary	590,578	60,737	(37,694)	(248)	(1,741)	1,633
28	Distribution - Transformers	447,545	46,027	(28,565)	(188)	(1,319)	1,238
29	Services	156,582	20,620	-	-	(556)	521
30	Meters	581,930.29	31,751	(18,075)	(153)	(1,199)	1,114
31	Customer Meter Reading	2,380	129	(18)	(0)	(3)	3
32	Customer Records	43,699	2,340	(344)	(3)	(18)	48
33	Customer Other	89,496	5,718	(3,135)	(23)	(65)	134
34	Street Lighting	-	-	-	-	-	-
35	Energy Related	53,403	4,806	(2,375)	(16)	(83)	134
36	Fuel - Not Included in Total	(2,501,730)	(1,179,952)	(94,980)	(571)	(16,096)	(2,194)
37	Ext Trans - Not Included in Tot	(1,737,199)	(812,876)	(65,092)	(390)	(12,667)	(1,717)
38	Ad Valorem - Not Incl in Total	(35,036)	(16,394)	(1,313)	(8)	(254)	(34)
39	Adj Operating Income	\$ 9,731,033	\$ 879,673	\$ (459,103)	\$ (3,133)	\$ (15,671)	\$ 19,202
40							
41	Rate of Return	4.38%	0.84%	-5.20%	-5.95%	-1.01%	12.09%

NorthWestern Corporation dba NorthWestern
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Allocation to Classes
South Dakota Electric
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Line No.	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	Allocator	
1	Adjustments to Taxes											
2	Production	(242,115)	(1,854)	(116,954)	(111,767)	(463,833)	(2,014,222)	(15,485)	(4,924)	(12,406)	(3,647)	_12CPProd
3	Transmission	(63,680)	(488)	(30,760)	(29,396)	(121,995)	(529,769)	(4,073)	(1,295)	(3,263)	(959)	_12CPTrans
4	Distribution Substations	(21,522)	(182)	(15,030)	(12,154)	(36,493)	(151,332)	(1,516)	(1,405)	(3,308)	(381)	NonCP
5	Distribution Primary	(53,943)	(457)	(37,672)	(30,463)	(91,468)	(379,305)	(3,801)	(3,522)	(8,292)	(956)	NonCPPPrimary
6	Distribution Secondary	(29,932)	(254)	(20,904)	(16,904)	(50,549)	-	(2,109)	(1,954)	(4,601)	(530)	NonCPSecond
7	Distribution - Transformers	(15,539)	(132)	(10,852)	(8,775)	(26,349)	(109,264)	(1,095)	(1,015)	(2,389)	(275)	DemTransf
8	Services	(7,905)	-	-	(4,232)	(11,909)	(41,693)	(520)	-	-	(103)	Services
9	Meters	(58,583)	(383)	(4,704)	(10,045)	(27,099)	(8,004)	(2,248)	-	-	(69)	MeterCost
10	Customer Meter Reading	(559)	(1)	(9)	(261)	(2,093)	(683)	(86)	-	-	(8)	MeterRdg
11	Customer Records	(15,288)	(26)	(256)	(1,397)	(3,659)	(857)	(477)	(1,468)	(247)	(5)	CustRecords
12	Customer Other	(17,896)	(125)	(3,449)	(3,671)	(12,956)	(48,211)	(860)	(5,478)	(933)	(60)	Customer
13	Street Lighting	-	-	-	-	-	-	-	(18,861)	(112,850)	-	Lighting
14	Energy Related	(1,522)	(12)	(878)	(840)	(3,354)	(16,354)	(151)	(105)	(247)	(17)	Energy
15	Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
16	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
17	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
18	Total Adjustment to Taxes	(528,483)	(3,912)	(241,470)	(229,905)	(851,759)	(3,299,692)	(32,421)	(40,027)	(148,535)	(7,011)	
19												
20	Total Operating Expense	\$ 7,962,900	\$ 59,565	\$ 3,959,701	\$ 3,812,361	\$ 14,321,641	\$ 57,448,809	\$ 599,114	\$ 658,260	\$ 2,137,191	\$ 90,317	
21												
22	Operating Income											
23	Production	1,963,014	(799)	(350,746)	254,001	4,390,114	7,248,415	156,868	22,763	(40,488)	12,466	
24	Transmission	775,806	(316)	(138,619)	100,384	1,735,024	2,864,658	61,996	8,996	(16,001)	4,927	
25	Distribution Substations	180,042	(81)	(46,510)	28,499	356,389	561,906	15,850	6,703	(11,140)	1,345	
26	Distribution Primary	352,349	(159)	(91,021)	55,774	697,465	1,099,670	31,019	13,119	(21,802)	2,632	
27	Distribution Secondary	202,474	(91)	(52,304)	32,050	399,168	-	17,825	7,539	(12,528)	1,512	
28	Distribution - Transformers	153,436	(69)	(39,637)	24,288	303,723	478,870	13,508	5,713	(9,494)	1,146	
29	Services	45,514	-	-	6,830	80,046	106,544	3,743	-	-	251	
30	Meters	331,045	(115)	(9,833)	15,910	178,764	20,074	15,874	-	-	164	
31	Customer Meter Reading	1,198	(0)	(7)	156	5,235	649	231	-	-	7	
32	Customer Records	22,124	(2)	(137)	567	6,182	550	863	1,212	(144)	3	
33	Customer Other	43,051	(16)	(3,069)	2,476	36,385	51,475	2,585	7,514	(904)	61	
34	Street Lighting	-	-	-	-	-	-	-	36,283	(153,254)	-	
35	Energy Related	22,353	(9)	(4,771)	3,460	57,522	106,638	2,775	877	(1,458)	107	
36	Fuel - Not Included in Total	(463,573)	(3,636)	(268,515)	(257,694)	(1,019,306)	(4,983,593)	(46,214)	(31,419)	(73,479)	(5,294)	
37	Ext Trans - Not Included in Tot	(350,642)	(2,713)	(202,315)	(193,606)	(702,258)	(2,109,453)	(29,155)	(22,076)	(51,969)	(2,809)	
38	Ad Valorem - Not Incl in Total	(7,028)	(54)	(4,055)	(3,881)	(14,310)	(42,986)	(599)	(449)	(1,058)	(57)	
39	Adj Operating Income	\$ 4,092,407	\$ (1,657)	\$ (736,653)	\$ 524,394	\$ 8,246,016	\$ 12,539,450	\$ 323,135	\$ 110,719	\$ (267,214)	\$ 24,621	
40												
41	Rate of Return	9.89%	-0.53%	-3.66%	2.77%	11.54%	4.39%	12.35%	5.64%	-3.98%	4.17%	

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

Line No.	Total	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70	
1	7.5400%								
2	Rev Req Equalized Claimed ROR	150,388,271	66,421,260	362,325	15,572,285	64,458,613	469,502	2,999,337	104,949
3	Production	75,632,346	29,080,145	97,348	7,329,306	38,556,058	223,887	290,919	54,684
4	Transmission	19,892,373	7,667,492	26,114	1,921,765	10,127,128	56,548	79,236	14,090
5	Distribution Substations	7,340,660	3,528,255	31,753	765,896	2,908,372	21,776	78,923	5,686
6	Distribution Primary	18,398,961	8,835,704	78,816	1,917,912	7,301,666	55,613	194,854	14,396
7	Distribution Secondary	6,922,706	4,928,170	44,002	1,069,734	732,977	30,953	108,849	8,020
8	Distribution - Transformers	5,300,086	2,549,280	23,109	553,408	2,097,054	15,478	57,685	4,071
9	Services	2,665,540	1,623,304	16,385	183,473	833,108	7,701	-	1,569
10	Meters	6,522,273	4,804,685	36,329	1,117,145	529,396	33,661	-	1,057
11	Customer Meter Reading	108,422	50,875	236	12,899	42,965	1,329	-	118
12	Customer Records	1,739,051	1,370,606	2,296	261,933	69,808	7,371	26,955	81
13	Customer Other	3,250,956	1,788,730	4,895	388,151	954,187	13,148	100,921	924
14	Street Lighting	2,054,789	-	-	-	-	-	2,054,789	-
15	Energy Related	560,109	194,013	1,044	50,664	305,895	2,037	6,206	251
16	Fuel	-	-	-	-	-	-	-	-
17	External Transmission	-	-	-	-	-	-	-	-
18	Ad Valorem	-	-	-	-	-	-	-	-
19	Tot Rev Equalized Claimed ROR	\$ 150,388,271	66,421,260	362,325	15,572,285	64,458,613	469,502	2,999,337	104,949
20									
21	Base Revenues Current Rates	\$ 119,514,621	47,207,213	204,088	12,767,249	56,655,630	628,710	1,972,030	79,701
22	Production	60,838,339	20,440,022	54,017	5,988,504	33,879,960	301,176	132,759	41,900
23	Transmission	14,048,689	4,253,994	8,993	1,392,165	8,280,654	87,103	16,740	9,040
24	Distribution Substations	5,612,067	2,398,274	15,911	575,829	2,552,944	29,585	35,217	4,307
25	Distribution Primary	15,014,804	6,623,698	47,807	1,545,817	6,605,586	70,892	109,308	11,697
26	Distribution Secondary	5,553,019	3,657,113	26,184	855,924	907,904	39,734	59,692	6,469
27	Distribution - Transformers	3,827,231	1,586,423	9,609	391,459	1,794,267	22,134	20,441	2,897
28	Services	2,246,784	1,271,920	10,698	182,210	771,100	9,545	-	1,312
29	Meters	5,691,725	3,894,644	24,051	1,141,239	589,423	41,479	-	889
30	Customer Meter Reading	106,620	47,321	205	12,883	44,659	1,442	-	111
31	Customer Records	1,680,173	1,305,576	2,130	266,694	71,998	7,795	25,902	78
32	Customer Other	3,059,274	1,638,943	4,261	383,367	923,055	14,419	94,368	862
33	Street Lighting	1,477,118	-	-	-	-	-	1,477,118	-
34	Energy Related	358,780	89,286	223	31,158	234,081	3,405	486	141
35	Fuel	(0)	-	-	-	-	(0)	-	-
36	External Transmission	-	-	-	-	-	-	-	-
37	Ad Valorem	-	-	-	-	-	-	-	-
38	Total Base Rev Current Rates	\$ 119,514,621	47,207,213	204,088	12,767,249	56,655,630	628,710	1,972,030	79,701

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

Line No.	Residential Basic 10	Residential w/Sp Htg 11	Residential Sp Htg & Cooling 14	Residential Dual-Fuel 15	Irrigation Int Irr 16 & 18	Irrigation Irr 17	
1	Claimed Rate of Return						
2	Rev Req Equalized Claimed ROR	43,452,480	21,055,479	1,901,816	11,485	333,344	28,982
3	Production	19,093,227	9,192,491	789,655	4,772	87,018	10,329
4	Transmission	4,987,620	2,460,059	218,487	1,326	23,535	2,579
5	Distribution Substations	2,172,765	1,222,092	132,628	770	29,756	1,996
6	Distribution Primary	5,467,439	3,041,480	324,904	1,881	73,692	5,124
7	Distribution Secondary	3,047,914	1,697,550	181,654	1,052	41,152	2,850
8	Distribution - Transformers	1,563,673	887,498	97,542	567	21,696	1,413
9	Services	949,909	673,395	-	-	15,305	1,081
10	Meters	3,633,971	1,066,330	103,613	770	33,947	2,382
11	Customer Meter Reading	39,337	11,270	266	2	220	16
12	Customer Records	1,064,412	298,934	7,211	49	1,875	421
13	Customer Other	1,307,667	440,733	40,069	261	4,202	693
14	Street Lighting	-	-	-	-	-	-
15	Energy Related	124,546	63,645	5,786	35	947	97
16	Fuel	-	-	-	-	-	-
17	External Transmission	-	-	-	-	-	-
18	Ad Valorem	-	-	-	-	-	-
19	Tot Rev Equalized Claimed ROR	43,452,480	21,055,479	1,901,816	11,485	333,344	28,982
20							
21	Base Revenues Current Rates	34,538,058	12,189,899	476,761	2,494	165,969	38,119
22	Production	15,014,378	5,235,220	189,456	968	40,249	13,768
23	Transmission	3,376,400	896,460	(18,689)	(177)	5,054	3,939
24	Distribution Substations	1,691,736	677,810	28,591	137	13,223	2,688
25	Distribution Primary	4,525,675	1,976,101	121,280	642	41,331	6,476
26	Distribution Secondary	2,506,771	1,085,357	64,645	340	22,556	3,627
27	Distribution - Transformers	1,153,817	423,694	8,884	28	7,607	2,002
28	Services	806,390	465,530	-	-	9,369	1,328
29	Meters	3,100,568	746,246	47,499	331	21,139	2,912
30	Customer Meter Reading	37,148	9,963	208	1	187	18
31	Customer Records	1,024,113	275,278	6,143	41	1,686	444
32	Customer Other	1,225,402	383,017	30,329	194	3,504	757
33	Street Lighting	-	-	-	-	-	-
34	Energy Related	75,660	15,223	(1,585)	(12)	63	160
35	Fuel	-	-	-	-	-	-
36	External Transmission	-	-	-	-	-	-
37	Ad Valorem	-	-	-	-	-	-
38	Total Base Rev Current Rates	34,538,058	12,189,899	476,761	2,494	165,969	38,119

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 South Dakota Electric
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Line No.	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	Allocator
1	Claimed Rate of Return										
2	Rev Req Equalized Claimed ROR										
3	3,448,129	30,685	2,046,744	1,803,748	6,607,958	31,948,099	223,887	77,760	213,159	54,684	
4	863,410	8,303	567,695	482,357	1,654,945	8,472,183	56,548	20,577	58,658	14,090	
5	304,254	3,012	263,022	195,607	516,087	2,392,285	21,776	22,116	56,806	5,686	
6	779,901	7,458	643,571	486,983	1,322,790	5,978,876	55,613	55,327	139,527	14,396	
7	433,910	4,165	359,868	271,791	732,977	-	30,953	30,862	77,987	8,020	
8	215,576	2,197	193,623	142,013	365,693	1,731,361	15,478	15,993	41,692	4,071	
9	115,787	-	-	67,685	174,479	658,628	7,701	-	-	1,569	
10	868,291	6,288	80,411	162,156	401,737	127,659	33,661	-	-	1,057	
11	8,595	15	153	4,136	32,180	10,785	1,329	-	-	118	
12	235,446	407	4,091	21,989	56,360	13,447	7,371	23,018	3,937	81	
13	272,392	1,987	55,826	57,946	197,222	756,965	13,148	85,899	15,022	924	
14	-	-	-	-	-	-	-	284,905	1,769,884	-	
15	19,909	203	16,671	13,880	43,915	261,980	2,037	1,665	4,541	251	
16	-	-	-	-	-	-	-	-	-	-	
17	-	-	-	-	-	-	-	-	-	-	
18	-	-	-	-	-	-	-	-	-	-	
19	7,565,600	64,719	4,231,676	3,710,290	12,106,344	52,352,269	469,502	618,123	2,381,214	104,949	
20											
21	Base Revenues Current Rates										
22	4,036,688	15,152	686,767	1,249,896	8,532,270	25,347,691	301,176	68,011	64,747	41,900	
23	1,096,169	2,166	30,290	263,539	2,415,750	5,864,905	87,103	16,728	12	9,040	
24	358,238	1,436	82,689	133,466	672,308	1,880,636	29,585	19,246	15,971	4,307	
25	885,493	4,373	290,613	365,338	1,628,423	4,977,162	70,892	49,705	59,603	11,697	
26	494,593	2,392	157,047	201,892	907,904	-	39,734	27,632	32,060	6,469	
27	261,596	853	39,948	89,062	498,851	1,295,416	22,134	13,548	6,893	2,897	
28	129,423	-	-	52,788	209,549	561,551	9,545	-	-	1,312	
29	967,461	4,053	42,277	127,449	480,055	109,368	41,479	-	-	889	
30	8,952	13	124	3,794	34,467	10,192	1,442	-	-	111	
31	242,019	368	3,559	20,748	59,056	12,943	7,795	22,493	3,408	78	
32	285,239	1,676	43,916	52,536	213,126	709,928	14,419	82,663	11,706	862	
33	-	-	-	-	-	-	-	269,313	1,207,804	-	
34	26,617	25	(1,823)	6,340	69,142	164,939	3,405	1,290	(804)	141	
35	-	-	-	-	-	-	(0)	-	-	-	
36	-	-	-	-	-	-	-	-	-	-	
37	-	-	-	-	-	-	-	-	-	-	
38	8,792,488	32,507	1,375,407	2,566,847	15,720,900	40,934,731	628,710	570,629	1,401,401	79,701	

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

Line No.		Total	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70
1	SD Gross Receipts Tax Increase								
2	Production	\$ 23,290	8,911	29	2,271	11,905	74	83	18
3	Transmission	\$ 6,126	2,344	8	597	3,131	20	22	5
4	Distribution Substations	\$ 2,260	1,082	9	235	902	7	23	2
5	Distribution Primary	\$ 5,666	2,712	23	589	2,262	18	57	5
6	Distribution Secondary	\$ 2,132	1,505	13	327	243	10	31	3
7	Distribution - Transformers	\$ 1,632	781	7	170	651	5	16	1
8	Services	\$ 821	497	5	58	258	2	-	0
9	Meters	\$ 2,008	1,464	11	354	169	11	-	0
10	Customer Meter Reading	\$ 33	16	0	4	13	0	-	0
11	Customer Records	\$ 536	421	1	82	22	2	8	0
12	Customer Other	\$ 1,001	550	1	121	294	4	31	0
13	Street Lighting	\$ 633	-	-	-	-	-	633	-
14	Energy Related	\$ 172	59	0	16	95	1	2	0
15	Fuel	\$ -	-	-	-	-	-	-	-
16	External Transmission	\$ -	-	-	-	-	-	-	-
17	Ad Valorem	\$ -	-	-	-	-	-	-	-
18	Total Repair Tax Credit	\$ 46,310	20,342	107	4,822	19,944	156	906	34

NorthWestern Corporation dba NorthWestern
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Allocation to Classes
South Dakota Electric
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Line No.		Residential Basic 10	Residential w/Sp Htg 11	Residential Sp Htg & Cooling 14	Residential Dual-Fuel 15	Irrigation Int Irr 16 & 18	Irrigation Irr 17
1	<u>SD Gross Receipts Tax Increase</u>						
2	Production	5,959	2,732	218	1	25	4
3	Transmission	1,567	719	57	0	7	1
4	Distribution Substations	681	364	37	0	9	1
5	Distribution Primary	1,707	913	92	1	22	2
6	Distribution Secondary	947	507	51	0	12	1
7	Distribution - Transformers	492	263	26	0	6	0
8	Services	295	202	-	-	5	0
9	Meters	1,117	317	29	0	10	1
10	Customer Meter Reading	12	3	0	0	0	0
11	Customer Records	328	91	2	0	1	0
12	Customer Other	404	134	12	0	1	0
13	Street Lighting	-	-	-	-	-	-
14	Energy Related	39	18	1	0	0	0
15	Fuel	-	-	-	-	-	-
16	External Transmission	-	-	-	-	-	-
17	Ad Valorem	-	-	-	-	-	-
18	Total Repair Tax Credit	13,549	6,264	526	3	97	10

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

Line No.		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	Allocator
1	SD Gross Receipts Tax Increase											
2	Production	1,163	9	562	537	2,228	9,676	74	24	60	18	_12CPProd
3	Transmission	306	2	148	141	586	2,545	20	6	16	5	_12CPTrans
4	Distribution Substations	103	1	72	58	175	727	7	7	16	2	NonCP
5	Distribution Primary	259	2	181	146	439	1,822	18	17	40	5	NonCPPrimary
6	Distribution Secondary	144	1	100	81	243	-	10	9	22	3	NonCPSecond
7	Distribution - Transformers	75	1	52	42	127	525	5	5	11	1	DemTransf
8	Services	38	-	-	20	57	200	2	-	-	0	Services
9	Meters	281	2	23	48	130	38	11	-	-	0	MeterCost
10	Customer Meter Reading	3	0	0	1	10	3	0	-	-	0	MeterRdg
11	Customer Records	73	0	1	7	18	4	2	7	1	0	CustRecords
12	Customer Other	86	1	17	18	62	232	4	26	4	0	Customer
13	Street Lighting	-	-	-	-	-	-	-	91	542	-	Lighting
14	Energy Related	7	0	4	4	16	79	1	1	1	0	Energy
15	Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
16	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
17	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
18	Total Repair Tax Credit	2,539	19	1,160	1,104	4,092	15,852	156	192	714	34	