

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

Line No.	Total	Production	Transmission	Distribut Subs	Distri Primary	Distri Second	Distri Transf	Services
1	13 Month Avg Plant							
2	Production	\$ 578,276,246	578,276,246					
3	Transmission	\$ 221,698,992		221,698,992				
4	Distribution Substations	\$ 47,938,676			47,938,676			
5	Distribution OH - Primary	\$ 59,595,843			59,595,843			
6	Distribution OH - Secondary	\$ 17,940,166				17,940,166		
7	Distribution UG - Primary	\$ 48,001,360			48,001,360			
8	Distribution UG - Secondary	\$ 22,988,346				22,988,346		
9	Distribution - Transformers	\$ 42,605,686					42,605,686	
10	Services	\$ 21,732,194						21,732,194
11	Meters	\$ 13,708,537						
12	Install Customer Premises	\$ 148,254						
13	Street Lighting	\$ 10,005,367						
14	Intangible Plant	\$ 23,831	1,766	3,597	2,205	5,451	2,036	1,170
15	General Plant	\$ 24,876,890	1,843,340	3,754,956	2,301,734	5,690,505	2,124,850	1,221,547
16	Common Intangible Plant	\$ 11,847,298	877,867	1,788,249	1,096,171	2,710,029	1,011,933	581,746
17	Common Plant	\$ 50,502,526	3,742,162	7,622,929	4,672,746	11,552,283	4,313,655	2,479,860
18	Total Plant	\$ 1,171,890,212	584,741,380	234,868,723	56,011,533	127,555,470	48,380,985	46,890,009
19		\$ 1,171,890,212						25,530,300
20	13 Month Accum Depr							
21	Production	\$ 183,700,823	183,700,823					
22	Transmission	\$ 76,383,442		76,383,442				
23	Distribution Substations	\$ 13,119,600			13,119,600			
24	Distribution OH - Primary	\$ 27,184,220			27,184,220			
25	Distribution OH - Secondary	\$ 8,221,581				8,221,581		
26	Distribution UG - Primary	\$ 14,842,412			14,842,412			
27	Distribution UG - Secondary	\$ 6,956,414				6,956,414		
28	Distribution - Transformers	\$ 11,312,581					11,312,581	
29	Services	\$ 13,869,819						13,869,819
30	Meters	\$ (4,183,135)						
31	Install Customer Premises	\$ (80,569)						
32	Street Lighting	\$ 7,680,861						
33	Intangible Plant	\$ 1,371	102	207	127	314	117	67
34	General Plant	\$ 9,699,730	718,735	1,464,092	897,468	2,218,781	828,499	476,293
35	Common Intangible Plant	\$ 5,028,770	372,624	759,050	465,287	1,150,314	429,531	246,931
36	Common Plant	\$ 16,285,796	1,206,753	2,458,203	1,506,843	3,725,321	1,391,045	799,693
37	Total Accum Deprec	\$ 390,023,716	\$ 185,999,037	\$ 81,064,994	\$ 15,989,325	\$ 49,121,361	\$ 17,827,187	\$ 12,835,565
38								\$ 15,219,963
39	13 Month Net Plant	\$ 781,866,496	398,742,343	153,803,729	40,022,209	78,434,109	30,553,798	34,054,445
								10,310,337

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Line No.	Meters	Cust Mtr Read	Cust Records	Cust Other	Lighting	Energy Rel	Fuel & YST	Ext Transm	Ad Valorem	Allocator		
1	13 Month Avg Plant											
2										Direct	\$	-
3										Direct	\$	-
4										Direct	\$	-
5										Direct	\$	-
6										Direct	\$	-
7										Direct	\$	-
8										Direct	\$	-
9										Direct	\$	-
10										Direct	\$	-
11	13,708,537									Direct	\$	-
12					148,254					Direct	\$	-
13					10,005,367					Direct	\$	-
14	2,709	66	721	2,219	853	-	-	-	-	FuncLabor	\$	-
15	2,828,155	68,944	753,008	2,316,795	890,138	-	-	-	-	FuncLabor	\$	-
16	1,346,872	32,834	358,610	1,103,344	423,917	-	-	-	-	FuncLabor	\$	-
17	5,741,432	139,964	1,528,679	4,703,322	1,807,068	-	-	-	-	FuncLabor	\$	-
18	23,627,705	241,808	2,641,018	8,125,681	13,275,598	-	-	-	-		\$	-
19												
20	13 Month Accum Depr											
21										Direct	\$	-
22										Direct	\$	-
23										Direct	\$	-
24										Direct	\$	-
25										Direct	\$	-
26										Direct	\$	-
27										Direct	\$	-
28										Direct	\$	-
29										Direct	\$	-
30	4,183,135									Direct	\$	-
31					(80,569)					Direct	\$	-
32					7,680,861					Direct	\$	-
33	156	4	42	128	49	-	-	-	-	FuncLabor	\$	-
34	1,102,724	26,882	293,605	903,340	347,073	-	-	-	-	GeneralPlt	\$	-
35	571,701	13,937	152,218	468,332	179,938	-	-	-	-	FuncLabor	\$	-
36	1,851,468	45,135	492,961	1,516,703	582,734	-	-	-	-	CommonPlt	\$	-
37	\$ (657,086)	\$ 85,958	\$ 938,824	\$ 2,888,502	\$ 8,710,086	\$ -	\$ -	\$ -	\$ -		\$	-
38												
39	24,284,792	155,851	1,702,194	5,237,178	4,565,512	-	-	-	-		\$	-

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Line No.		Total	Production	Transmission	Distribut Subs	Distri Primary	Distri Second	Distri Transf	Services
1	Working Capital								
2	Materials & Supplies	\$ 14,109,228	7,522,343	2,883,909	623,597	1,399,648	532,407	554,224	282,697
3	Cash Working Capital	\$ (1,297,884)	(620,958)	(164,041)	(58,084)	(155,868)	(58,143)	(30,007)	(21,558)
4	Fuel Stock	\$ 5,338,295							
5	Total Working Capital	\$ 18,149,639	\$ 6,901,385	\$ 2,719,868	\$ 565,513	\$ 1,243,780	\$ 474,264	\$ 524,217	\$ 261,139
6									
7	Other Addition to Rate Base								
8	Prepaid Insurance	\$ -	-	-	-	-	-	-	-
9	Prepaid Energy Supply	\$ -							
10	Prepaid Other - SPP	\$ 3,848,724		3,848,724					
11	Prepaid Other - kW Labs	\$ -	-	-	-	-	-	-	-
12	Rate Case Expense	\$ 75,023	37,730	9,923	3,662	9,178	3,453	2,644	1,330
13	Total Additions Rate Base	\$ 3,923,746	\$ 37,730	\$ 3,858,647	\$ 3,662	\$ 9,178	\$ 3,453	\$ 2,644	\$ 1,330
14									
15	Deductions to Rate Base								
16	Allowance for Uncollect Accts	\$ -	-	-	-	-	-	-	-
17	Customer Deposits	\$ 438,582	-	-	-	-	-	-	268,938
18	Allowance Injuries & Damages	\$ -	-	-	-	-	-	-	-
19	Regulatory Liab (TCJA Refund)	\$ 155,000	77,341	31,065	7,408	16,871	6,399	6,202	3,377
20	Deferred Tax Reserve	\$ 16,067,548	8,017,270	3,220,237	767,963	1,748,887	663,342	642,899	350,041
21	Total Deducts Rate Base	\$ 16,661,130	\$ 8,094,611	\$ 3,251,302	\$ 775,371	\$ 1,765,758	\$ 669,741	\$ 649,101	\$ 622,355
22									
23									
24	Rate Base	\$ 787,278,751	397,586,847	157,130,942	39,816,012	77,921,309	30,361,775	33,932,204	9,950,450
		\$ 787,278,751							

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Line No.	Meters	Cust Mtr Read	Cust Records	Cust Other	Lighting	Energy Rel	Fuel & YST	Ext Transm	Ad Valorem	Allocator		
1	Working Capital											
2	Materials & Supplies	178,324	-	-	-	132,081	-	-	-	-	PTDPIt	\$ -
3	Cash Working Capital	(73,130)	(1,960)	(34,784)	(55,755)	(20,273)	(3,323)	-	-	-	CashWorkC	\$ -
4	Fuel Stock						5,338,295				Direct	\$ -
5	Total Working Capital	\$ 105,193	\$ (1,960)	\$ (34,784)	\$ (55,755)	\$ 111,808	\$ 5,334,972	\$ -	\$ -	\$ -		\$ -
6												
7	Other Addition to Rate Base											
8	Prepaid Insurance	-	-	-	-	-	-	-	-	-	FuncLabor	\$ -
9	Prepaid Energy Supply										Direct	\$ -
10	Prepaid Other - SPP										Direct	\$ -
11	Prepaid Other - kW Labs	-	-	-	-	-	-	-	-	-	TotalPlant	\$ -
12	Rate Case Expense	3,254	54	868	1,622	1,025	279	-	-	-	ClaimedRev	\$ -
13	Total Additions Rate Base	\$ 3,254	\$ 54	\$ 868	\$ 1,622	\$ 1,025	\$ 279	\$ -	\$ -	\$ -		\$ -
14												
15	Deductions to Rate Base											
16	Allowance for Uncollect Accts	-	-	-	-	-	-	-	-	-	Uncollectibles	\$ -
17	Customer Deposits	169,644	-	-	-	-	-	-	-	-	MeterServices	\$ -
18	Allowance Injuries & Damages	-	-	-	-	-	-	-	-	-	FuncLabor	\$ -
19	Regulatory Liab (TCJA Refund)	3,125	32	349	1,075	1,756	-	-	-	-	TotalPlant	\$ -
20	Deferred Tax Reserve	323,955	3,315	36,210	111,410	182,019	-	-	-	-	TotalPlant	\$ -
21	Total Deducts Rate Base	\$ 496,724	\$ 3,347	\$ 36,560	\$ 112,484	\$ 183,775	\$ -	\$ -	\$ -	\$ -		\$ -
22												
23												
24	Rate Base	23,896,515	150,598	1,631,718	5,070,560	4,494,570	5,335,251	-	-	-		\$ -

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Line No.		Total	Production	Transmission	Distribut Subs	Distri Primary	Distri Second	Distri Transf	Services
1	Revenues								
2	Electric Base Rate Revenue	\$ 119,514,621	60,838,339	14,048,689	5,612,067	15,014,804	5,553,019	3,827,231	2,246,784
3	Fuel	\$ 42,690,192							
4	Yankton Sioux Billing Credit	\$ (107,045)							
5	External Transmission	\$ 13,442,106							
6	Rate 38 -Other Transmission	\$ 228,674		228,674					
7	Ad Valorem	\$ 5,017,554							
8	Total Electric Sales Revenue	\$ 180,786,103	\$ 60,838,339	\$ 14,277,363	\$ 5,612,067	\$ 15,014,804	\$ 5,553,019	\$ 3,827,231	\$ 2,246,784
9									
10	Wholesale Sales Revenues								
11	All Non Fuel Charges								
12	Fuel Charges								
13	Total Wholesale Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14									
15	Other Revenues								
16	Late Payment Charges	\$ 462,318	221,963	58,259	23,065	57,874	26,164	16,639	9,421
17	Miscellaneous Service Rev	\$ 217,308	108,431	43,553	10,386	23,653	8,971	8,695	4,734
18	Rent Poles & Contacts	\$ 140,415	-	-	-	107,926	32,489	-	-
19	Rent Other	\$ 83,577	41,702	16,750	3,995	9,097	3,450	3,344	1,821
20	Steam Sales	\$ 920,670	920,670						
21	Other Electric Revenue	\$ 21,320	10,638	4,273	1,019	2,321	880	853	464
22	Transmission Revenue	\$ 6,525,612		6,525,612					
23	Total Other Revenues	\$ 8,371,220	\$ 1,303,404	\$ 6,648,447	\$ 38,465	\$ 200,871	\$ 71,955	\$ 29,531	\$ 16,440
24									
25	Total Revenue	\$ 189,157,323	62,141,743	20,925,810	5,650,532	15,215,675	5,624,974	3,856,761	2,263,224
		\$ 189,157,322							

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Line No.		Meters	Cust Mtr Read	Cust Records	Cust Other	Lighting	Energy Rel	Fuel & YST	Ext Transm	Ad Valorem	Allocator		
1	Revenues												
2	Electric Base Rate Revenue	5,691,725	106,620	1,680,173	3,059,274	1,477,118	358,780	(0)	-	-	Direct	\$	-
3	Fuel							42,690,192			Direct	\$	-
4	Yankton Sioux Billing Credit							(107,045)			Direct	\$	-
5	External Transmission								13,442,106		Direct	\$	-
6	Rate 38 -Other Transmission										Direct	\$	-
7	Ad Valorem									5,017,554	Direct	\$	-
8	Total Electric Sales Revenue	\$ 5,691,725	\$ 106,620	\$ 1,680,173	\$ 3,059,274	\$ 1,477,118	\$ 358,780	\$ 42,583,147	\$ 13,442,106	\$ 5,017,554		\$	-
9													
10	Wholesale Sales Revenues												
11	All Non Fuel Charges						-				Direct	\$	-
12	Fuel Charges							-			Direct	\$	-
13	Total Wholesale Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$	-
14													
15	Other Revenues												
16	Late Payment Charges	26,099	373	7,257	11,161	2,472	1,573	-	-	-	LatePayment	\$	-
17	Miscellaneous Service Rev	4,381	45	490	1,507	2,462	-	-	-	-	TotalPlant	\$	-
18	Rent Poles & Contacts	-	-	-	-	-	-	-	-	-	DistOHLine	\$	-
19	Rent Other	1,685	17	188	580	947	-	-	-	-	TotalPlant	\$	-
20	Steam Sales										Direct	\$	-
21	Other Electric Revenue	430	4	48	148	242	-	-	-	-	TotalPlant	\$	-
22	Transmission Revenue										Direct	\$	-
23	Total Other Revenues	\$ 32,595	\$ 439	\$ 7,983	\$ 13,395	\$ 6,122	\$ 1,573	\$ -	\$ -	\$ -		\$	-
24													
25	Total Revenue	5,724,320	107,059	1,688,156	3,072,669	1,483,240	360,352	42,583,147	13,442,106	5,017,554		\$	-

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Line No.		Total	Production	Transmission	Distribut Subs	Distri Primary	Distri Second	Distri Transf	Services
1	O&M Expenses	\$ (1)							
2	Production								
3	Fuel Excl Wholesale & Non Rec	\$ 26,494,463							
4	Fuel Cost Balancing	\$ 8,502,771							
5	Purchased Power Costs Energy	\$ 18,641,205							
6	Non Recoverable Fuel Costs								
7	Non Rec Demand Charge	\$ 69,000	69,000						
8	Fuel Costs Wholesale								
9	Yankton Sioux Fuel Credit	\$ (101,220)							
10	Yankton Sioux Credit Balancing	\$ (5,825)							
11	Production	\$ 17,510,301	17,510,301						
12	Total Production	\$ 71,110,695	\$ 17,579,301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13									
14	Transmission								
15	Load Dispatching	\$ 70,071		70,071					
16	Transmission of Elec by Oth	\$ 19,967,717							
17	Trans of Elec by Oth Balancing								
18	Other Transmission Exp	\$ 1,945,059		1,945,059					
19	Total Transmission Exp	\$ 21,982,847	\$ -	\$ 2,015,130	\$ -	\$ -	\$ -	\$ -	\$ -
20									
21	Distribution								
22	Operation								
23	Distribution Op - Supervision	\$ 479,627	-	-	66,974	137,205	52,928	-	42,866
24	Distribution Op - Sustations	\$ 244,053	-	-	244,053	-	-	-	-
25	Distribution Op - OH Lines	\$ 387,964	-	-	-	298,197	89,766	-	-
26	Distribution Op - UG Lines	\$ 676,145	-	-	-	457,192	218,954	-	-
27	Distribution Op - Lighting	\$ 51,978	-	-	-	-	-	-	-
28	Distribution Op - Meters	\$ 485,150	-	-	-	-	-	-	-
29	Distribution Op - Cust Install	\$ 218,991	-	-	-	-	-	-	134,285
30	Distribution Op - Other	\$ 662,470	-	-	78,322	242,420	99,075	-	43,095
31	Total Distribution Operating	\$ 3,206,378	-	-	389,349	1,135,014	460,723	-	220,246
32									
33	Maintenance								
34	Distribution Mnt - Supervision	\$ 214,088	-	-	15,906	85,918	29,085	488	-
35	Distribution Mnt - Sustations	\$ 195,399	-	-	195,399	-	-	-	-
36	Distribution Mnt - OH Lines	\$ 1,466,972	-	-	-	1,127,546	339,426	-	-
37	Distribution Mnt - UG Lines	\$ 151,943	-	-	-	102,740	49,203	-	-
38	Distribution Mnt - Transformers	\$ 705	-	-	-	-	-	705	-
39	Distribution Mnt - Lighting	\$ 259,530	-	-	-	-	-	-	-
40	Distribution Mnt - Meters	\$ 390,763	-	-	-	-	-	-	-
41	Distribution Mnt - Other	\$ 45,033	-	-	3,569	22,473	7,099	13	-
42	Total Distribution Maint	\$ 2,724,434	-	-	214,874	1,338,677	424,813	1,206	-
43	Total Distribution Exp	\$ 5,930,812	-	-	604,223	2,473,691	885,536	1,206	220,246

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Line No.	Meters	Cust Mtr Read	Cust Records	Cust Other	Lighting	Energy Rel	Fuel & YST	Ext Transm	Ad Valorem	Allocator		
1	O&M Expenses											
2	Production											
3							26,494,463			Direct	\$	-
4							8,502,771			Direct	\$	-
5							18,641,205			Direct	\$	-
6						-				Direct	\$	-
7										Direct	\$	-
8							-			Direct	\$	-
9							(101,220)			Direct	\$	-
10							(5,825)			Direct	\$	-
11										Direct	\$	-
12										Direct	\$	-
13												
14	Transmission											
15										Direct	\$	-
16								19,967,717		Direct	\$	-
17								-		Direct	\$	-
18										Direct	\$	-
19										Direct	\$	-
20												
21	Distribution											
22	Operation											
23	165,461	-	-	-	14,192	-	-	-	-	-	DistOpLab	-
24	-	-	-	-	-	-	-	-	-	-	DistSubs	-
25	-	-	-	-	-	-	-	-	-	-	DistOHLine	-
26	-	-	-	-	-	-	-	-	-	-	DistUGLine	-
27	-	-	-	-	51,978	-	-	-	-	-	DistLight	-
28	485,150	-	-	-	-	-	-	-	-	-	DistMeters	-
29	84,706	-	-	-	-	-	-	-	-	-	MeterServices	-
30	182,879	-	-	-	16,681	-	-	-	-	-	DistOpExpXS	-
31	918,195	-	-	-	82,851	-	-	-	-	-		-
32												
33	Maintenance											
34	48,971	-	-	-	33,720	-	-	-	-	-	DistMnLab	-
35	-	-	-	-	-	-	-	-	-	-	DistSubs	-
36	-	-	-	-	-	-	-	-	-	-	DistOHLine	-
37	-	-	-	-	-	-	-	-	-	-	DistUGLine	-
38	-	-	-	-	-	-	-	-	-	-	DistTransf	-
39	-	-	-	-	259,530	-	-	-	-	-	DistLight	-
40	390,763	-	-	-	-	-	-	-	-	-	DistMeters	-
41	7,138	-	-	-	4,741	-	-	-	-	-	DistMnExpXS	-
42	446,872	-	-	-	297,991	-	-	-	-	-		-
43	1,365,067	-	-	-	380,842	-	-	-	-	-		-

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Line No.	Total	Production	Transmission	Distribut Subs	Distri Primary	Distri Second	Distri Transf	Services
1	Customer Accounts Exp							
2	\$ 48,823							
3	\$ 1,093,975							
4	\$ 392,589	175,790	46,236	20,382	51,101	27,320	14,713	9,196
5	\$ 47,408	-	-	-	-	-	-	-
6	\$ 1,582,795	175,790	46,236	20,382	51,101	27,320	14,713	9,196
7								
8	Customer Serv & Info Exp							
9	\$ 1,263,978							
10	Sales Expense							
11	\$ -							
12	Admin & General Expense							
13	\$ 10,012,418	741,905	1,511,290	926,399	2,290,307	855,207	491,647	435,851
14	\$ 166,868	83,263	33,443	7,976	18,163	6,889	6,677	3,635
15	\$ (12,982)	(6,529)	(1,717)	(634)	(1,588)	(598)	(458)	(230)
16	\$ 621,648	46,063	93,832	57,518	142,200	53,098	30,525	27,061
17	\$ 10,787,952	864,702	1,636,849	991,259	2,449,081	914,596	528,391	466,317
18								
19	\$ 112,659,080	\$ 18,619,793	\$ 3,698,215	\$ 1,615,864	\$ 4,973,874	\$ 1,827,453	\$ 544,310	\$ 695,759

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Line No.	Meters	Cust Mtr Read	Cust Records	Cust Other	Lighting	Energy Rel	Fuel & YST	Ext Transm	Ad Valorem	Allocator	
1	Customer Accounts Exp										
2		48,823								Direct	-
3			1,093,975							Direct	-
4	27,520	312	7,877	10,477	477	1,187	-	-	-	Uncollectibles	-
5	-	2,025	45,383	-	-	-	-	-	-	MetRdgRec	-
6	27,520	51,161	1,147,235	10,477	477	1,187	-	-	-		-
7											
8	Customer Serv & Info Exp										
9				1,263,978						Direct	-
10	Sales Expense										
11				-						Direct	-
12	Admin & General Expense										
13	1,138,272	27,749	303,069	932,461	358,262	-	-	-	-	FuncLabor	-
14	3,364	34	376	1,157	1,890	-	-	-	-	TotalPlant	-
15	(563)	(9)	(150)	(281)	(177)	(48)	-	-	-	ClaimedRev	-
16	70,673	1,723	18,817	57,894	22,244	-	-	-	-	GeneralPlt	-
17	1,211,746	29,497	322,112	991,232	382,218	(48)	-	-	-		-
18											
19	\$ 2,604,333	\$ 80,657	\$ 1,469,348	\$ 2,265,686	\$ 763,537	\$ 1,139	\$ 53,531,394	\$ 19,967,717	\$ -		-

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Line No.	Total	Production	Transmission	Distribut Subs	Distri Primary	Distri Second	Distri Transf	Services
1	Depreciation & Amortization							
2	Amortization	\$ -	-	-	-	-	-	-
3	Production	\$ 20,461,511	20,461,511	-	-	-	-	-
4	Transmission	\$ 6,394,391	-	6,394,391	-	-	-	-
5	Distribution Substations	\$ 1,318,601	-	-	1,318,601	-	-	-
6	Distribution OH - Primary	\$ 3,076,690	-	-	-	3,076,690	-	-
7	Distribution OH - Secondary	\$ 924,555	-	-	-	-	924,555	-
8	Distribution UG - Primary	\$ 1,756,957	-	-	-	1,756,957	-	-
9	Distribution UG - Secondary	\$ 863,339	-	-	-	-	863,339	-
10	Distribution - Transformers	\$ 1,152,088	-	-	-	-	-	1,152,088
11	Services	\$ 789,322	-	-	-	-	-	789,322
12	Meters	\$ 1,083,465	-	-	-	-	-	-
13	Install Customer Premises	\$ 108,136	-	-	-	-	-	-
14	Street Lighting	\$ 508,613	-	-	-	-	-	-
15	Intangible Plant	\$ 4,184	310	632	387	957	357	205
16	General Plant	\$ 1,419,224	105,162	214,220	131,314	324,643	121,222	69,689
17	Common Intangible Plant	\$ 1,499,802	111,133	226,382	138,769	343,075	128,105	73,646
18	Common Plant	\$ 3,444,499	255,232	519,918	318,702	787,918	294,211	169,138
19	Total Depr & Amort Exp	\$ 44,805,379	20,933,349	7,355,543	1,907,774	6,290,240	2,331,790	1,464,766
20								
21	Regulatory Credits							
22	Labor Related		-	-	-	-	-	-
23	Plant Related	\$ (22,624)	-	-	-	-	-	-
24	Total Regulatory Credits	\$ (22,624)	-	-	-	-	-	-
25								
26	Taxes Other Than Income Taxes							
27	Delaware Franchise	\$ 25,028	12,587	3,311	1,222	3,062	1,152	882
28	Ad Valorem	\$ 5,167,696	-	-	-	-	-	-
29	Ad Valorem Balancing		-	-	-	-	-	-
30	North Dakota Coal	\$ 29,816	-	-	-	-	-	-
31	SD Gross Receipts Tax	\$ 319,258	160,559	42,229	15,583	39,059	14,696	11,252
32	SD Vehicle Tax		-	-	-	-	-	-
33	Payroll Taxes	\$ 806,318	59,747	121,707	74,605	184,442	68,871	39,593
34	Total Taxes Oth Than Income	\$ 6,348,116	232,893	167,247	91,410	226,563	84,720	51,727
35								
36	Income Taxes							
37	Federal Income Taxes	\$ -	-	-	-	-	-	-
38								
39	Adjustments to Taxes							
40	Tax Credits & Adjustments	\$ (9,639,847)	(4,848,012)	(1,275,096)	(470,534)	(1,179,368)	(443,744)	(339,734)
41								
42								
43	Total Operating Expense	\$ 154,150,104	34,938,023	9,945,910	3,144,513	10,311,309	3,800,218	1,721,069
44		154,150,103						
45								
46	Adj Operating Income	\$ 35,007,220	27,203,720	10,979,900	2,506,019	4,904,366	1,824,756	2,135,692
47								
48	Rate of Return	4.45%	6.84%	6.99%	6.29%	6.29%	6.01%	6.29%

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Line No.	Meters	Cust Mtr Read	Cust Records	Cust Other	Lighting	Energy Rel	Fuel & YST	Ext Transm	Ad Valorem	Allocator		
1	Depreciation & Amortization											
2	-	-	-	-	-	-	-	-	-	TotalPlant	\$	-
3										Direct	\$	-
4										Direct	\$	-
5										Direct	\$	-
6										Direct	\$	-
7										Direct	\$	-
8										Direct	\$	-
9										Direct	\$	-
10										Direct	\$	-
11										Direct	\$	-
12	1,083,465									Direct	\$	-
13					108,136					Direct	\$	-
14					508,613					Direct	\$	-
15	476	12	127	390	150	-	-	-	-	FuncLabor	\$	-
16	161,346	3,933	42,959	132,173	50,782	-	-	-	-	GeneralPlt	\$	-
17	170,506	4,157	45,398	139,677	53,666	-	-	-	-	FuncLabor	\$	-
18	391,591	9,546	104,263	320,788	123,250	-	-	-	-	CommonPlt	\$	-
19	1,807,384	17,648	192,746	593,027	844,596	-	-	-	-		\$	-
20												
21	Regulatory Credits											
22	-	-	-	-	-	-	-	-	-	FuncLabor	\$	-
23									(22,624)	Direct	\$	-
24	-	-	-	-	-	-	-	-	(22,624)		\$	-
25												
26	Taxes Other Than Income Taxes											
27	1,085	18	289	541	342	93	-	-	-	ClaimedRev	\$	-
28									5,167,696	Direct	\$	-
29									-	Direct	\$	-
30						29,816			-	Direct	\$	-
31	13,846	230	3,692	6,901	4,362	1,189	-	-	-	ClaimedRev	\$	-
32	-	-	-	-	-	-	-	-	-	FuncLabor	\$	-
33	91,667	2,235	24,407	75,093	28,851	-	-	-	-	FuncLabor	\$	-
34	106,599	2,483	28,388	82,535	33,556	31,098	-	-	5,167,696		\$	-
35												
36	Income Taxes											
37	-	-	-	-	-	-	-	-	-		\$	-
38												
39	Adjustments to Taxes											
40	(418,076)	(6,950)	(111,473)	(208,385)	(131,711)	(35,903)	-	-	-	ClaimedRev	\$	-
41												
42												
43	4,100,241	93,838	1,579,009	2,732,864	1,509,978	(3,666)	53,531,394	19,967,717	5,145,072		\$	-
44												
45												
46	Adj Operating Income	1,624,079	13,221	109,147	339,805	(26,738)	364,018	(10,948,247)	(6,525,611)	(127,518)	\$	-
47												
48	Rate of Return	6.80%	8.78%	6.69%	6.70%	-0.59%	6.82%	0.00%	0.00%	0.00%		

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Line No.		Total	Production	Transmission	Distribut Subs	Distri Primary	Distri Second	Distri Transf	Services
1	<u>SD Gross Receipts Tax Increase</u> \$	46,310	23,290	6,126	2,260	5,666	2,132	1,632	821
2									
3									

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Line No.		Meters	Cust Mtr Read	Cust Records	Cust Other	Lighting	Energy Rel	Fuel & YST	Ext Transm	Ad Valorem	Allocator	
1	<u>SD Gross Receipts Tax Increase</u>	2,008	33	536	1,001	633	172	-	-	-	ClaimedRev	\$ -
2												
3												