

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	13 Month Avg Plant								
2	Production	\$ 555,584,793	212,562,716	686,760	54,170,456	283,986,447	1,774,545	1,985,916	417,951
3	Transmission	\$ 220,285,139	84,279,498	272,295	21,478,173	112,598,463	703,594	787,401	165,715
4	Distribution Substations	\$ 52,571,000	25,168,003	217,350	5,462,068	20,984,957	169,413	526,611	42,599
5	Distribution Primary	\$ 124,894,636	59,792,443	516,366	12,976,413	49,854,645	402,479	1,251,086	101,204
6	Distribution Secondary	\$ 47,077,984	33,238,892	287,050	7,213,647	5,362,910	223,740	695,484	56,260
7	Distribution - Transformers	\$ 42,640,935	20,414,053	176,295	4,430,346	17,021,137	137,413	427,140	34,553
8	Services	\$ 24,320,131	14,729,667	144,403	1,727,579	7,629,709	74,062	-	14,711
9	Meters	\$ 27,238,880	19,852,894	145,225	4,802,753	2,287,043	146,476	-	4,488
10	Customer Meter Reading	\$ 386,732	180,045	825	46,187	154,461	4,792	-	421
11	Customer Records	\$ 4,223,864	3,321,028	5,530	642,886	171,133	18,090	64,999	198
12	Customer Other	\$ 13,005,975	7,142,303	19,339	1,569,137	3,817,625	53,686	400,151	3,734
13	Street Lighting	\$ 12,767,766	-	-	-	-	-	12,767,766	-
14	Energy Related	\$ -	-	-	-	-	-	-	-
15	Fuel	\$ -	-	-	-	-	-	-	-
16	External Transmission	\$ -	-	-	-	-	-	-	-
17	Ad Valorem	\$ -	-	-	-	-	-	-	-
18	Total Plant	\$ 1,124,997,835	480,681,541	2,471,439	114,519,647	503,868,530	3,708,290	18,906,553	841,836
19									
20	13 Month Accum Depr								
21	Production	\$ 179,388,688	68,632,812	221,743	17,490,700	91,694,295	572,970	641,218	134,949
22	Transmission	\$ 79,909,265	30,572,706	98,776	7,791,288	40,845,517	255,231	285,633	60,114
23	Distribution Substations	\$ 14,813,022	7,091,632	61,243	1,539,056	5,912,968	47,736	148,384	12,003
24	Distribution Primary	\$ 47,757,079	22,863,371	197,447	4,961,907	19,063,366	153,900	478,389	38,698
25	Distribution Secondary	\$ 17,182,613	12,131,595	104,768	2,632,851	1,957,365	81,661	253,839	20,534
26	Distribution - Transformers	\$ 11,106,672	5,317,242	45,920	1,153,971	4,433,490	35,792	111,257	9,000
27	Services	\$ 14,998,134	9,083,731	89,053	1,065,391	4,705,213	45,674	-	9,073
28	Meters	\$ 335,147	244,270	1,787	59,093	28,140	1,802	-	55
29	Customer Meter Reading	\$ 134,332	62,539	287	16,043	53,652	1,664	-	146
30	Customer Records	\$ 1,467,166	1,153,564	1,921	223,307	59,443	6,284	22,578	69
31	Customer Other	\$ 4,517,645	2,480,890	6,717	545,042	1,326,058	18,648	138,993	1,297
32	Street Lighting	\$ 8,636,745	-	-	-	-	-	8,636,745	-
33	Energy Related	\$ -	-	-	-	-	-	-	-
34	Fuel	\$ -	-	-	-	-	-	-	-
35	External Transmission	\$ -	-	-	-	-	-	-	-
36	Ad Valorem	\$ -	-	-	-	-	-	-	-
37	Total Accum Deprec	\$ 380,246,507	159,634,351	829,662	37,478,651	170,079,509	1,221,361	10,717,035	285,938
38									
39	13 Month Net Plant	\$ 744,751,328	321,047,190	1,641,777	77,040,996	333,789,021	2,486,929	8,189,518	555,897

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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	13 Month Avg Plant						
2	Production	142,154,802	65,176,052	5,200,751	31,111	603,233	83,527
3	Transmission	56,363,296	25,841,808	2,062,058	12,335	239,177	33,118
4	Distribution Substations	15,841,079	8,470,238	851,795	4,890	201,491	15,859
5	Distribution Primary	37,634,166	20,123,021	2,023,638	11,618	478,689	37,677
6	Distribution Secondary	20,921,005	11,186,479	1,124,949	6,459	266,105	20,945
7	Distribution - Transformers	12,848,879	6,870,307	690,901	3,967	163,432	12,863
8	Services	8,743,388	5,986,279	-	-	133,867	10,536
9	Meters	15,154,441	4,298,960	396,566	2,926	134,719	10,506
10	Customer Meter Reading	139,633	39,493	913	6	765	60
11	Customer Records	2,584,342	719,454	17,116	116	4,494	1,037
12	Customer Other	5,244,526	1,741,996	154,775	1,006	16,493	2,846
13	Street Lighting	-	-	-	-	-	-
14	Energy Related	-	-	-	-	-	-
15	Fuel	-	-	-	-	-	-
16	External Transmission	-	-	-	-	-	-
17	Ad Valorem	-	-	-	-	-	-
18	Total Plant	317,629,557	150,454,089	12,523,461	74,435	2,242,466	228,973
19							
20	13 Month Accum Depr						
21	Production	45,899,319	21,044,216	1,679,232	10,045	194,773	26,970
22	Transmission	20,445,998	9,374,213	748,019	4,475	86,762	12,014
23	Distribution Substations	4,463,568	2,386,674	240,012	1,378	56,775	4,469
24	Distribution Primary	14,390,513	7,694,620	773,796	4,443	183,041	14,407
25	Distribution Secondary	7,635,788	4,082,863	410,586	2,357	97,124	7,644
26	Distribution - Transformers	3,346,744	1,789,507	179,959	1,033	42,569	3,351
27	Services	5,392,015	3,691,716	-	-	82,555	6,498
28	Meters	186,460	52,894	4,879	36	1,658	129
29	Customer Meter Reading	48,502	13,718	317	2	266	21
30	Customer Records	897,675	249,904	5,945	40	1,561	360
31	Customer Other	1,821,694	605,085	53,761	349	5,729	989
32	Street Lighting	-	-	-	-	-	-
33	Energy Related	-	-	-	-	-	-
34	Fuel	-	-	-	-	-	-
35	External Transmission	-	-	-	-	-	-
36	Ad Valorem	-	-	-	-	-	-
37	Total Accum Deprec	104,528,276	50,985,409	4,096,507	24,159	752,812	76,850
38							
39	13 Month Net Plant	213,101,281	99,468,679	8,426,953	50,276	1,489,654	152,123

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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	27,746,460	212,476	13,402,961	12,808,560	53,155,539	230,830,908	1,774,545	564,239	1,421,677	417,951	_12CPProd
3	Transmission	11,001,260	84,245	5,314,172	5,078,496	21,075,766	91,522,697	703,594	223,716	563,684	165,715	_12CPTrans
4	Distribution Substations	2,404,521	20,372	1,679,271	1,357,904	4,077,245	16,907,712	169,413	157,003	369,608	42,599	NonCP
5	Distribution Primary	5,712,499	48,399	3,989,498	3,226,016	9,686,443	40,168,201	402,479	372,997	878,089	101,204	NonCPPrimary
6	Distribution Secondary	3,175,604	26,905	2,217,780	1,793,357	5,362,910	-	223,740	207,351	488,134	56,260	NonCPSecond
7	Distribution - Transformers	1,950,334	16,524	1,362,076	1,101,411	3,307,100	13,714,037	137,413	127,347	299,793	34,553	DemTransf
8	Services	1,125,211	-	-	602,368	1,695,189	5,934,520	74,062	-	-	14,711	Services
9	Meters	3,816,875	24,933	306,505	654,441	1,765,587	521,457	146,476	-	-	4,488	MeterCost
10	Customer Meter Reading	31,113	53	523	14,498	116,478	37,983	4,792	-	-	421	MeterRdg
11	Customer Records	579,275	975	9,700	52,937	138,657	32,475	18,090	55,631	9,368	198	CustRecords
12	Customer Other	1,116,956	7,797	215,245	229,139	808,645	3,008,980	53,686	341,892	58,258	3,734	Customer
13	Street Lighting	-	-	-	-	-	-	-	1,828,344	10,939,422	-	Lighting
14	Energy Related	-	-	-	-	-	-	-	-	-	-	Energy
15	Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
16	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
17	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
18	Total Plant	58,660,110	442,679	28,497,731	26,919,127	101,189,558	402,678,972	3,708,290	3,878,520	15,028,033	841,836	
19												
20	13 Month Accum Depr											
21	Production	8,958,850	68,605	4,327,583	4,135,662	17,163,001	74,531,294	572,970	182,183	459,035	134,949	_12CPProd
22	Transmission	3,990,749	30,560	1,927,736	1,842,244	7,645,314	33,200,204	255,231	81,154	204,479	60,114	_12CPTrans
23	Distribution Substations	677,526	5,740	473,171	382,619	1,148,852	4,764,115	47,736	44,239	104,145	12,003	NonCP
24	Distribution Primary	2,184,339	18,507	1,525,500	1,233,561	3,703,892	15,359,475	153,900	142,626	335,763	38,698	NonCPPrimary
25	Distribution Secondary	1,159,038	9,820	809,450	654,543	1,957,365	-	81,661	75,679	178,160	20,534	NonCPSecond
26	Distribution - Transformers	508,003	4,304	354,779	286,884	861,399	3,572,091	35,792	33,170	78,087	9,000	DemTransf
27	Services	693,913	-	-	371,478	1,045,417	3,659,796	45,674	-	-	9,073	Services
28	Meters	46,963	307	3,771	8,052	21,724	6,416	1,802	-	-	55	MeterCost
29	Customer Meter Reading	10,807	18	182	5,036	40,459	13,194	1,664	-	-	146	MeterRdg
30	Customer Records	201,212	339	3,369	18,388	48,163	11,280	6,284	19,324	3,254	69	CustRecords
31	Customer Other	387,976	2,708	74,766	79,592	280,884	1,045,174	18,648	118,757	20,236	1,297	Customer
32	Street Lighting	-	-	-	-	-	-	-	1,236,782	7,399,963	-	Lighting
33	Energy Related	-	-	-	-	-	-	-	-	-	-	Energy
34	Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
35	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
36	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
37	Total Accum Deprec	18,819,378	140,908	9,500,308	9,018,058	33,916,469	136,163,039	1,221,361	1,933,914	8,783,121	285,938	
38												
39	13 Month Net Plant	39,840,732	301,771	18,997,423	17,901,069	67,273,089	266,515,932	2,486,929	1,944,607	6,244,912	555,897	

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	\$ 7,405,344	2,833,231	9,154	722,034	3,785,232	23,653	26,470	5,571
3	Transmission	\$ 2,859,420	1,093,993	3,535	278,798	1,461,589	9,133	10,221	2,151
4	Distribution Substations	\$ 643,337	307,993	2,660	66,842	256,803	2,073	6,444	521
5	Distribution Primary	\$ 1,457,786	697,905	6,027	151,462	581,910	4,698	14,603	1,181
6	Distribution Secondary	\$ 554,781	391,697	3,383	85,008	63,198	2,637	8,196	663
7	Distribution - Transformers	\$ 578,574	276,988	2,392	60,113	230,951	1,864	5,796	469
8	Services	\$ 295,117	178,740	1,752	20,964	92,584	899	-	179
9	Meters	\$ 186,158	135,680	993	32,823	15,630	1,001	-	31
10	Customer Meter Reading	\$ -	-	-	-	-	-	-	-
11	Customer Records	\$ -	-	-	-	-	-	-	-
12	Customer Other	\$ -	-	-	-	-	-	-	-
13	Street Lighting	\$ 128,711	-	-	-	-	-	128,711	-
14	Energy Related	\$ 5,338,295	1,837,978	9,281	483,432	2,930,310	22,475	52,240	2,579
15	Fuel	\$ -	-	-	-	-	-	-	-
16	External Transmission	\$ -	-	-	-	-	-	-	-
17	Ad Valorem	\$ -	-	-	-	-	-	-	-
18	Total Working Capital	\$ 19,447,523	7,754,206	39,176	1,901,476	9,418,208	68,433	252,680	13,345

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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	1,894,770	868,726	69,320	415	8,040	1,113
3	731,626	335,441	26,767	160	3,105	430
4	193,855	103,654	10,424	60	2,466	194
5	439,271	234,878	23,620	136	5,587	440
6	246,539	131,825	13,257	76	3,136	247
7	174,340	93,220	9,374	54	2,218	175
8	106,098	72,642	-	-	1,624	128
9	103,570	29,380	2,710	20	921	72
10	-	-	-	-	-	-
11	-	-	-	-	-	-
12	-	-	-	-	-	-
13	-	-	-	-	-	-
14	1,220,747	571,216	45,741	274	8,173	1,108
15	-	-	-	-	-	-
16	-	-	-	-	-	-
17	-	-	-	-	-	-
18	5,110,816	2,440,983	201,213	1,194	35,270	3,906

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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	369,830	2,832	178,647	170,724	708,506	3,076,726	23,653	7,521	18,949	5,571	_12CPProd
3	142,802	1,094	68,981	65,922	273,575	1,188,014	9,133	2,904	7,317	2,151	_12CPTrans
4	29,425	249	20,550	16,617	49,895	206,908	2,073	1,921	4,523	521	NonCP
5	66,677	565	46,566	37,654	113,061	468,848	4,698	4,354	10,249	1,181	NonCPPrimary
6	37,422	317	26,135	21,133	63,198	-	2,637	2,443	5,752	663	NonCPSecond
7	26,463	224	18,481	14,945	44,872	186,079	1,864	1,728	4,068	469	DemTransf
8	13,654	-	-	7,310	20,571	72,014	899	-	-	179	Services
9	26,086	170	2,095	4,473	12,067	3,564	1,001	-	-	31	MeterCost
10	-	-	-	-	-	-	-	-	-	-	MeterRdg
11	-	-	-	-	-	-	-	-	-	-	CustRecords
12	-	-	-	-	-	-	-	-	-	-	Customer
13	-	-	-	-	-	-	-	18,431	110,279	-	Lighting
14	226,234	1,751	130,533	124,914	498,699	2,431,612	22,475	15,575	36,665	2,579	Energy
15	-	-	-	-	-	-	-	-	-	-	Fuel
16	-	-	-	-	-	-	-	-	-	-	ExtTransm
17	-	-	-	-	-	-	-	-	-	-	AdValorem
18	938,594	7,202	491,988	463,692	1,784,444	7,633,765	68,433	54,877	197,803	13,345	

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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	\$ 1,586,612	607,026	1,961	154,697	810,995	5,068	5,671	1,194
3	Transmission	\$ 4,518,873	1,728,888	5,586	440,598	2,309,816	14,433	16,153	3,399
4	Distribution Substations	\$ 180,836	86,574	748	18,789	72,185	583	1,811	147
5	Distribution Primary	\$ 467,406	223,767	1,932	48,563	186,576	1,506	4,682	379
6	Distribution Secondary	\$ 173,359	122,398	1,057	26,563	19,748	824	2,561	207
7	Distribution - Transformers	\$ 116,305	55,680	481	12,084	46,426	375	1,165	94
8	Services	\$ 84,995	51,478	505	6,038	26,665	259	-	51
9	Meters	\$ 172,461	125,697	919	30,408	14,480	927	-	28
10	Customer Meter Reading	\$ 3,863	1,798	8	461	1,543	48	-	4
11	Customer Records	\$ 42,192	33,173	55	6,422	1,709	181	649	2
12	Customer Other	\$ 129,915	71,344	193	15,674	38,134	536	3,997	37
13	Street Lighting	\$ 58,655	-	-	-	-	-	58,655	-
14	Energy Related	\$ 3,057,015	1,052,532	5,315	276,841	1,678,064	12,870	29,915	1,477
15	Fuel	\$ -	-	-	-	-	-	-	-
16	External Transmission	\$ -	-	-	-	-	-	-	-
17	Ad Valorem	\$ -	-	-	-	-	-	-	-
18	Total Working Capital	\$ 10,592,486	4,160,357	18,761	1,037,138	5,206,341	37,610	125,260	7,020
19									
20	Deductions to Rate Base								
21	Production	\$ 8,925,267	3,414,743	11,033	870,229	4,562,139	28,507	31,903	6,714
22	Transmission	\$ 3,551,595	1,358,815	4,390	346,287	1,815,393	11,344	12,695	2,672
23	Distribution Substations	\$ 864,654	413,947	3,575	89,837	345,147	2,786	8,661	701
24	Distribution Primary	\$ 2,081,331	996,423	8,605	216,248	830,812	6,707	20,849	1,687
25	Distribution Secondary	\$ 786,905	555,586	4,798	120,576	89,641	3,740	11,625	940
26	Distribution - Transformers	\$ 681,081	326,063	2,816	70,764	271,870	2,195	6,822	552
27	Services	\$ 670,322	405,986	3,980	47,616	210,293	2,041	-	405
28	Meters	\$ 677,136	493,526	3,610	119,392	56,854	3,641	-	112
29	Customer Meter Reading	\$ 8,051	3,748	17	962	3,216	100	-	9
30	Customer Records	\$ 91,082	71,614	119	13,863	3,690	390	1,402	4
31	Customer Other	\$ 271,149	148,903	403	32,713	79,590	1,119	8,342	78
32	Street Lighting	\$ 216,672	-	-	-	-	-	216,672	-
33	Energy Related	\$ 882	304	2	80	484	4	9	0
34	Fuel	\$ -	-	-	-	-	-	-	-
35	External Transmission	\$ -	-	-	-	-	-	-	-
36	Ad Valorem	\$ -	-	-	-	-	-	-	-
37	Total Deducts Rate Base	\$ 18,826,128	8,189,656	43,348	1,928,565	8,269,129	62,575	318,980	13,874

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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	405,959	186,127	14,852	89	1,723	239
3	1,156,222	530,112	42,301	253	4,906	679
4	54,491	29,136	2,930	17	693	55
5	140,842	75,308	7,573	43	1,791	141
6	77,039	41,193	4,142	24	980	77
7	35,046	18,739	1,884	11	446	35
8	30,557	20,921	-	-	468	37
9	95,949	27,219	2,511	19	853	67
10	1,395	394	9	0	8	1
11	25,815	7,187	171	1	45	10
12	52,387	17,401	1,546	10	165	28
13	-	-	-	-	-	-
14	699,070	327,111	26,194	157	4,680	634
15	-	-	-	-	-	-
16	-	-	-	-	-	-
17	-	-	-	-	-	-
18	2,774,771	1,280,848	104,113	624	16,758	2,003
19						
20	Deductions to Rate Base					
21	2,283,665	1,047,030	83,548	500	9,691	1,342
22	908,730	416,640	33,246	199	3,856	534
23	260,544	139,313	14,010	80	3,314	261
24	627,162	335,344	33,723	194	7,977	628
25	349,693	186,981	18,803	108	4,448	350
26	205,228	109,736	11,035	63	2,610	205
27	240,989	164,997	-	-	3,690	290
28	376,727	106,869	9,858	73	3,349	261
29	2,907	822	19	0	16	1
30	55,728	15,514	369	2	97	22
31	109,338	36,317	3,227	21	344	59
32	-	-	-	-	-	-
33	202	94	8	0	1	0
34	-	-	-	-	-	-
35	-	-	-	-	-	-
36	-	-	-	-	-	-
37	5,420,912	2,559,657	207,847	1,240	39,393	3,955

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	Other Addition to Rate Base											
2	Production	79,237	607	38,276	36,578	151,799	659,196	5,068	1,611	4,060	1,194	_12CPProd
3	Transmission	225,677	1,728	109,014	104,179	432,343	1,877,473	14,433	4,589	11,563	3,399	_12CPTrans
4	Distribution Substations	8,271	70	5,776	4,671	14,025	58,160	583	540	1,271	147	NonCP
5	Distribution Primary	21,378	181	14,930	12,073	36,251	150,326	1,506	1,396	3,286	379	NonCPPrimary
6	Distribution Secondary	11,694	99	8,167	6,604	19,748	-	824	764	1,797	207	NonCPSecond
7	Distribution - Transformers	5,320	45	3,715	3,004	9,020	37,405	375	347	818	94	DemTransf
8	Services	3,932	-	-	2,105	5,924	20,740	259	-	-	51	Services
9	Meters	24,166	158	1,941	4,144	11,179	3,302	927	-	-	28	MeterCost
10	Customer Meter Reading	311	1	5	145	1,163	379	48	-	-	4	MeterRdg
11	Customer Records	5,786	10	97	529	1,385	324	181	556	94	2	CustRecords
12	Customer Other	11,157	78	2,150	2,289	8,077	30,056	536	3,415	582	37	Customer
13	Street Lighting	-	-	-	-	-	-	-	8,399	50,255	-	Lighting
14	Energy Related	129,554	1,003	74,751	71,533	285,584	1,392,481	12,870	8,919	20,996	1,477	Energy
15	Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
16	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
17	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
18	Total Working Capital	526,484	3,979	258,821	247,853	976,499	4,229,843	37,610	30,537	94,723	7,020	
19												
20	Deductions to Rate Base											
21	Production	445,737	3,413	215,314	205,765	853,924	3,708,214	28,507	9,064	22,839	6,714	_12CPProd
22	Transmission	177,370	1,358	85,679	81,879	339,799	1,475,595	11,344	3,607	9,088	2,672	_12CPTrans
23	Distribution Substations	39,548	335	27,620	22,334	67,060	278,087	2,786	2,582	6,079	701	NonCP
24	Distribution Primary	95,197	807	66,484	53,761	161,422	669,391	6,707	6,216	14,633	1,687	NonCPPrimary
25	Distribution Secondary	53,080	450	37,070	29,976	89,641	-	3,740	3,466	8,159	940	NonCPSecond
26	Distribution - Transformers	31,152	264	21,756	17,592	52,823	219,047	2,195	2,034	4,788	552	DemTransf
27	Services	31,014	-	-	16,603	46,724	163,570	2,041	-	-	405	Services
28	Meters	94,884	620	7,619	16,269	43,891	12,963	3,641	-	-	112	MeterCost
29	Customer Meter Reading	648	1	11	302	2,425	791	100	-	-	9	MeterRdg
30	Customer Records	12,491	21	209	1,142	2,990	700	390	1,200	202	4	CustRecords
31	Customer Other	23,286	163	4,487	4,777	16,859	62,731	1,119	7,128	1,215	78	Customer
32	Street Lighting	-	-	-	-	-	-	-	31,027	185,645	-	Lighting
33	Energy Related	37	0	22	21	82	402	4	3	6	0	Energy
34	Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
35	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
36	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
37	Total Deducts Rate Base	1,004,444	7,432	466,270	450,419	1,677,638	6,591,491	62,575	66,327	252,654	13,874	

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	Rate Base								
2	Production	\$ 376,262,794	143,955,419	465,100	36,686,258	192,326,240	1,201,788	1,344,937	283,052
3	Transmission	\$ 144,202,572	55,170,859	178,249	14,059,994	73,708,958	460,585	515,446	108,480
4	Distribution Substations	\$ 37,717,497	18,056,991	155,940	3,918,806	15,055,830	121,547	377,821	30,563
5	Distribution Primary	\$ 76,981,418	36,854,321	318,273	7,998,283	30,728,952	248,077	771,133	62,379
6	Distribution Secondary	\$ 29,836,605	21,065,807	181,924	4,571,792	3,398,850	141,800	440,777	35,656
7	Distribution - Transformers	\$ 31,548,061	15,103,416	130,433	3,277,808	12,593,154	101,665	316,021	25,564
8	Services	\$ 9,031,787	5,470,169	53,627	641,572	2,833,451	27,504	-	5,463
9	Meters	\$ 26,585,217	19,376,475	141,740	4,687,500	2,232,160	142,961	-	4,380
10	Customer Meter Reading	\$ 248,212	115,556	529	29,644	99,136	3,075	-	270
11	Customer Records	\$ 2,707,808	2,129,023	3,545	412,137	109,709	11,597	41,669	127
12	Customer Other	\$ 8,347,096	4,583,854	12,411	1,007,056	2,450,111	34,455	256,812	2,396
13	Street Lighting	\$ 4,101,714	-	-	-	-	-	4,101,714	-
14	Energy Related	\$ 8,394,427	2,890,206	14,594	760,193	4,607,891	35,342	82,146	4,056
15	Fuel	\$ -	-	-	-	-	-	-	-
16	External Transmission	\$ -	-	-	-	-	-	-	-
17	Ad Valorem	\$ -	-	-	-	-	-	-	-
18	Total Rate Base	\$ 755,965,209	324,772,096	1,656,365	78,051,044	340,144,442	2,530,397	8,248,478	562,388

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	Rate Base						
2	Production	96,272,547	44,139,660	3,522,143	21,069	408,532	56,568
3	Transmission	36,896,417	16,916,508	1,349,860	8,075	156,570	21,680
4	Distribution Substations	11,365,312	6,077,042	611,127	3,509	144,561	11,378
5	Distribution Primary	23,196,604	12,403,244	1,247,311	7,161	295,050	23,223
6	Distribution Secondary	13,259,101	7,089,653	712,959	4,093	168,650	13,274
7	Distribution - Transformers	9,506,293	5,083,023	511,166	2,935	120,916	9,517
8	Services	3,247,039	2,223,129	-	-	49,714	3,913
9	Meters	14,790,773	4,195,796	387,050	2,856	131,487	10,254
10	Customer Meter Reading	89,619	25,347	586	4	491	38
11	Customer Records	1,656,753	461,223	10,972	74	2,881	665
12	Customer Other	3,365,881	1,117,995	99,333	646	10,585	1,826
13	Street Lighting	-	-	-	-	-	-
14	Energy Related	1,919,615	898,233	71,927	431	12,852	1,742
15	Fuel	-	-	-	-	-	-
16	External Transmission	-	-	-	-	-	-
17	Ad Valorem	-	-	-	-	-	-
18	Total Rate Base	215,565,956	100,630,853	8,524,433	50,854	1,502,288	154,077

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	Rate Base											
2	Production	18,790,940	143,897	9,076,986	8,674,435	35,998,918	156,327,322	1,201,788	382,124	962,813	283,052	
3	Transmission	7,201,621	55,148	3,478,751	3,324,474	13,796,572	59,912,386	460,585	146,449	368,998	108,480	
4	Distribution Substations	1,725,144	14,616	1,204,807	974,239	2,925,253	12,130,577	121,547	112,643	265,178	30,563	
5	Distribution Primary	3,521,018	29,832	2,459,011	1,988,423	5,970,442	24,758,510	248,077	229,904	541,229	62,379	
6	Distribution Secondary	2,012,602	17,052	1,405,562	1,136,576	3,398,850	-	141,800	131,413	309,364	35,656	
7	Distribution - Transformers	1,442,963	12,226	1,007,737	814,883	2,446,770	10,146,383	101,665	94,218	221,803	25,564	
8	Services	417,870	-	-	223,702	629,544	2,203,908	27,504	-	-	5,463	
9	Meters	3,725,279	24,335	299,150	638,736	1,723,217	508,943	142,961	-	-	4,380	
10	Customer Meter Reading	19,969	34	336	9,305	74,758	24,379	3,075	-	-	270	
11	Customer Records	371,358	625	6,218	33,936	88,890	20,819	11,597	35,664	6,005	127	
12	Customer Other	716,851	5,004	138,142	147,059	518,980	1,931,131	34,455	219,423	37,390	2,396	
13	Street Lighting	-	-	-	-	-	-	-	587,365	3,514,349	-	
14	Energy Related	355,750	2,753	205,263	196,426	784,200	3,823,691	35,342	24,491	57,655	4,056	
15	Fuel	-	-	-	-	-	-	-	-	-	-	
16	External Transmission	-	-	-	-	-	-	-	-	-	-	
17	Ad Valorem	-	-	-	-	-	-	-	-	-	-	
18	Total Rate Base	40,301,366	305,521	19,281,963	18,162,195	68,356,393	271,788,049	2,530,397	1,963,694	6,284,784	562,388	

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	\$ 119,471,742	47,262,091	204,547	12,776,565	56,553,590	628,971	1,966,236	79,743
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	\$ 180,743,224	69,707,705	318,260	18,858,114	88,260,587	895,576	2,594,310	108,672
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	\$ 1,287,996	492,778	1,592	125,582	658,358	4,114	4,604	969
31	Transmission	\$ 6,641,819	2,541,112	8,210	647,589	3,394,957	21,214	23,741	4,996
32	Distribution Substations	\$ 36,715	17,577	152	3,815	14,656	118	368	30
33	Distribution Primary	\$ 205,588	98,424	850	21,360	82,065	663	2,059	167
34	Distribution Secondary	\$ 73,148	51,645	446	11,208	8,333	348	1,081	87
35	Distribution - Transformers	\$ 24,950	11,944	103	2,592	9,959	80	250	20
36	Services	\$ 17,203	10,419	102	1,222	5,397	52	-	10
37	Meters	\$ 40,451	29,483	216	7,132	3,396	218	-	7
38	Customer Meter Reading	\$ 707	329	2	84	283	9	-	1
39	Customer Records	\$ 11,851	9,318	16	1,804	480	51	182	1
40	Customer Other	\$ 22,325	12,260	33	2,693	6,553	92	687	6
41	Street Lighting	\$ 6,152	-	-	-	-	-	6,152	-
42	Energy Related	\$ 2,315	797	4	210	1,271	10	23	1
43	Fuel	\$ -	-	-	-	-	-	-	-
44	External Transmission	\$ -	-	-	-	-	-	-	-
45	Ad Valorem	\$ -	-	-	-	-	-	-	-
46	Total Other Revenues	\$ 8,371,220	3,276,087	11,725	825,292	4,185,707	26,968	39,146	6,295
47									
48	Total Revenue	\$ 189,114,444	72,983,791	329,985	19,683,405	92,446,295	922,544	2,633,457	114,968

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	34,578,018	12,205,192	476,388	2,493	166,371	38,176
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	49,458,586	19,204,463	1,038,784	5,872	266,467	51,793
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	329,553	151,096	12,057	72	1,398	194
31	Transmission	1,699,410	779,157	62,173	372	7,211	999
32	Distribution Substations	11,063	5,915	595	3	141	11
33	Distribution Primary	61,949	33,124	3,331	19	788	62
34	Distribution Secondary	32,506	17,381	1,748	10	413	33
35	Distribution - Transformers	7,518	4,020	404	2	96	8
36	Services	6,185	4,235	-	-	95	7
37	Meters	22,505	6,384	589	4	200	16
38	Customer Meter Reading	255	72	2	0	1	0
39	Customer Records	7,251	2,019	48	0	13	3
40	Customer Other	9,002	2,990	266	2	28	5
41	Street Lighting	-	-	-	-	-	-
42	Energy Related	529	248	20	0	4	0
43	Fuel	-	-	-	-	-	-
44	External Transmission	-	-	-	-	-	-
45	Ad Valorem	-	-	-	-	-	-
46	Total Other Revenues	2,187,728	1,006,641	81,232	485	10,388	1,337
47							
48	Total Revenue	51,646,314	20,211,104	1,120,016	6,357	276,855	53,130

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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	8,795,529	32,693	1,381,085	2,567,258	15,713,077	40,840,512	628,971	568,108	1,398,128	79,743	
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	11,636,398	54,868	3,024,271	4,142,577	21,765,360	66,495,227	895,576	755,923	1,838,387	108,672	
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	64,324	493	31,072	29,694	123,229	535,129	4,114	1,308	3,296	969	_12CPProd
31	Transmission	331,699	2,540	160,228	153,122	635,456	2,759,502	21,214	6,745	16,996	4,996	_12CPTrans
32	Distribution Substations	1,679	14	1,173	948	2,847	11,808	118	110	258	30	NonCP
33	Distribution Primary	9,403	80	6,567	5,310	15,945	66,121	663	614	1,445	167	NonCPPPrimary
34	Distribution Secondary	4,934	42	3,446	2,786	8,333	-	348	322	758	87	NonCPSecond
35	Distribution - Transformers	1,141	10	797	644	1,935	8,024	80	75	175	20	DemTransf
36	Services	796	-	-	426	1,199	4,198	52	-	-	10	Services
37	Meters	5,668	37	455	972	2,622	774	218	-	-	7	MeterCost
38	Customer Meter Reading	57	0	1	27	213	69	9	-	-	1	MeterRdg
39	Customer Records	1,625	3	27	149	389	91	51	156	26	1	CustRecords
40	Customer Other	1,917	13	369	393	1,388	5,165	92	587	100	6	Customer
41	Street Lighting	-	-	-	-	-	-	-	881	5,271	-	Lighting
42	Energy Related	98	1	57	54	216	1,054	10	7	16	1	Energy
43	Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
44	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
45	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
46	Total Other Revenues	423,343	3,232	204,191	194,526	793,772	3,391,935	26,968	10,804	28,342	6,295	
47												
48	Total Revenue	12,059,740	58,100	3,228,462	4,337,103	22,559,132	69,887,163	922,544	766,728	1,866,729	114,968	

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	\$ 18,215,555	6,969,139	22,516	1,776,047	9,310,857	58,181	65,111	13,703
3	Transmission	\$ 3,344,508	1,279,585	4,134	326,095	1,709,541	10,682	11,955	2,516
4	Distribution Substations	\$ 1,316,729	630,375	5,444	136,807	525,604	4,243	13,190	1,067
5	Distribution Primary	\$ 5,110,779	2,446,750	21,130	531,004	2,040,088	16,470	51,195	4,141
6	Distribution Secondary	\$ 1,817,156	1,282,983	11,080	278,438	207,002	8,636	26,845	2,172
7	Distribution - Transformers	\$ 22,310	10,681	92	2,318	8,906	72	223	18
8	Services	\$ 576,480	349,149	3,423	40,950	180,853	1,756	-	349
9	Meters	\$ 3,188,448	2,323,882	16,999	562,187	267,710	17,146	-	525
10	Customer Meter Reading	\$ 102,813	47,865	219	12,279	41,064	1,274	-	112
11	Customer Records	\$ 1,712,907	1,346,779	2,243	260,710	69,400	7,336	26,359	80
12	Customer Other	\$ 3,103,572	1,704,344	4,615	374,438	910,987	12,811	95,487	891
13	Street Lighting	\$ 813,701	-	-	-	-	-	813,701	-
14	Energy Related	\$ 1,577	543	3	143	865	7	15	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	\$ 112,825,646	45,154,821	226,940	11,534,703	53,540,008	457,029	1,851,776	60,369
19									
20	Depreciation								
21	Production	\$ 13,208,600	5,053,514	16,327	1,287,861	6,751,559	42,188	47,214	9,936
22	Transmission	\$ 7,134,668	2,729,672	8,819	695,642	3,646,876	22,788	25,503	5,367
23	Distribution Substations	\$ 1,522,870	729,063	6,296	158,224	607,890	4,908	15,255	1,234
24	Distribution Primary	\$ 5,520,227	2,642,770	22,823	573,545	2,203,529	17,789	55,297	4,473
25	Distribution Secondary	\$ 2,024,604	1,429,449	12,345	310,225	230,634	9,622	29,910	2,419
26	Distribution - Transformers	\$ 936,077	448,140	3,870	97,257	373,657	3,017	9,377	759
27	Services	\$ 1,175,977	712,239	6,982	83,535	368,927	3,581	-	711
28	Meters	\$ 1,724,172	1,256,653	9,192	304,006	144,766	9,272	-	284
29	Customer Meter Reading	\$ 23,501	10,941	50	2,807	9,386	291	-	26
30	Customer Records	\$ 256,675	201,812	336	39,067	10,399	1,099	3,950	12
31	Customer Other	\$ 790,346	434,023	1,175	95,353	231,989	3,262	24,316	227
32	Street Lighting	\$ 710,454	-	-	-	-	-	710,454	-
33	Energy Related	\$ -	-	-	-	-	-	-	-
34	Fuel	\$ -	-	-	-	-	-	-	-
35	External Transmission	\$ -	-	-	-	-	-	-	-
36	Ad Valorem	\$ -	-	-	-	-	-	-	-
37	Total Depreciation Exp	\$ 35,028,170	15,648,278	88,217	3,647,523	14,579,612	117,818	921,274	25,449

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	4,660,726	2,136,880	170,513	1,020	19,778	2,739
3	Transmission	855,743	392,347	31,307	187	3,631	503
4	Distribution Substations	396,766	212,151	21,335	122	5,047	397
5	Distribution Primary	1,540,017	823,449	82,809	475	19,588	1,542
6	Distribution Secondary	807,527	431,785	43,422	249	10,271	808
7	Distribution - Transformers	6,723	3,595	361	2	86	7
8	Services	207,252	141,898	-	-	3,173	250
9	Meters	1,773,904	503,215	46,420	343	15,770	1,230
10	Customer Meter Reading	37,122	10,499	243	2	203	16
11	Customer Records	1,048,030	291,761	6,941	47	1,822	420
12	Customer Other	1,251,484	415,687	36,933	240	3,936	679
13	Street Lighting	-	-	-	-	-	-
14	Energy Related	361	169	14	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	30,326,542	13,710,451	1,111,110	6,718	202,175	24,765
19							
20	Depreciation						
21	Production	3,379,621	1,549,510	123,644	740	14,341	1,986
22	Transmission	1,825,513	836,973	66,787	400	7,747	1,073
23	Distribution Substations	458,882	245,365	24,675	142	5,837	459
24	Distribution Primary	1,663,395	889,419	89,443	514	21,158	1,665
25	Distribution Secondary	899,715	481,078	48,379	278	11,444	901
26	Distribution - Transformers	282,066	150,821	15,167	87	3,588	282
27	Services	422,778	289,461	-	-	6,473	509
28	Meters	959,249	272,117	25,102	185	8,527	665
29	Customer Meter Reading	8,485	2,400	55	0	47	4
30	Customer Records	157,045	43,720	1,040	7	273	63
31	Customer Other	318,699	105,857	9,405	61	1,002	173
32	Street Lighting	-	-	-	-	-	-
33	Energy Related	-	-	-	-	-	-
34	Fuel	-	-	-	-	-	-
35	External Transmission	-	-	-	-	-	-
36	Ad Valorem	-	-	-	-	-	-
37	Total Depreciation Exp	10,375,448	4,866,720	403,697	2,413	80,436	7,780

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	909,703	6,966	439,433	419,945	1,742,772	7,568,085	58,181	18,499	46,612	13,703	_12CPProd
3	Transmission	167,028	1,279	80,683	77,105	319,986	1,389,556	10,682	3,397	8,558	2,516	_12CPTrans
4	Distribution Substations	60,225	510	42,060	34,011	102,121	423,482	4,243	3,932	9,257	1,067	NonCP
5	Distribution Primary	233,760	1,981	163,253	132,011	396,376	1,643,712	16,470	15,263	35,932	4,141	NonCPPPrimary
6	Distribution Secondary	122,575	1,039	85,604	69,222	207,002	-	8,636	8,003	18,841	2,172	NonCPSecond
7	Distribution - Transformers	1,020	9	713	576	1,730	7,175	72	67	157	18	DemTransf
8	Services	26,672	-	-	14,278	40,182	140,671	1,756	-	-	349	Services
9	Meters	446,784	2,919	35,878	76,606	206,671	61,039	17,146	-	-	525	MeterCost
10	Customer Meter Reading	8,272	14	139	3,854	30,966	10,098	1,274	-	-	112	MeterRdg
11	Customer Records	234,914	395	3,934	21,467	56,230	13,170	7,336	22,560	3,799	80	CustRecords
12	Customer Other	266,535	1,861	51,363	54,679	192,964	718,023	12,811	81,585	13,902	891	Customer
13	Street Lighting	-	-	-	-	-	-	-	116,522	697,179	-	Lighting
14	Energy Related	67	1	39	37	147	718	7	5	11	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	5,856,087	43,356	2,857,548	2,777,712	10,507,913	43,032,095	457,029	493,457	1,358,319	60,369	
19												
20	Depreciation											
21	Production	659,651	5,051	318,645	304,514	1,263,732	5,487,827	42,188	13,414	33,799	9,936	_12CPProd
22	Transmission	356,312	2,729	172,117	164,484	682,609	2,964,267	22,788	7,246	18,257	5,367	_12CPTrans
23	Distribution Substations	69,654	590	48,645	39,336	118,109	489,780	4,908	4,548	10,707	1,234	NonCP
24	Distribution Primary	252,487	2,139	176,332	142,587	428,132	1,775,397	17,789	16,486	38,811	4,473	NonCPPPrimary
25	Distribution Secondary	136,568	1,157	95,376	77,124	230,634	-	9,622	8,917	20,992	2,419	NonCPSecond
26	Distribution - Transformers	42,815	363	29,901	24,179	72,599	301,058	3,017	2,796	6,581	759	DemTransf
27	Services	54,408	-	-	29,127	81,969	286,958	3,581	-	-	711	Services
28	Meters	241,601	1,578	19,401	41,425	111,758	33,007	9,272	-	-	284	MeterCost
29	Customer Meter Reading	1,891	3	32	881	7,078	2,308	291	-	-	26	MeterRdg
30	Customer Records	35,201	59	589	3,217	8,426	1,973	1,099	3,381	569	12	CustRecords
31	Customer Other	67,875	474	13,080	13,924	49,140	182,849	3,262	20,776	3,540	227	Customer
32	Street Lighting	-	-	-	-	-	-	-	101,737	608,717	-	Lighting
33	Energy Related	-	-	-	-	-	-	-	-	-	-	Energy
34	Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
35	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
36	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
37	Total Depreciation Exp	1,918,464	14,144	874,119	840,797	3,054,186	11,525,426	117,818	179,301	741,973	25,449	

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	\$ -	-	-	-	-	-	-	-
3	\$ -	-	-	-	-	-	-	-
4	\$ -	-	-	-	-	-	-	-
5	\$ -	-	-	-	-	-	-	-
6	\$ -	-	-	-	-	-	-	-
7	\$ -	-	-	-	-	-	-	-
8	\$ -	-	-	-	-	-	-	-
9	\$ -	-	-	-	-	-	-	-
10	\$ -	-	-	-	-	-	-	-
11	\$ -	-	-	-	-	-	-	-
12	\$ -	-	-	-	-	-	-	-
13	\$ -	-	-	-	-	-	-	-
14	\$ -	-	-	-	-	-	-	-
15	\$ -	-	-	-	-	-	-	-
16	\$ -	-	-	-	-	-	-	-
17	\$ (29,458)	(12,186)	(67)	(3,470)	(13,236)	(138)	(348)	(13)
18	\$ (29,458)	(12,186)	(67)	(3,470)	(13,236)	(138)	(348)	(13)
19								
20	Taxes Other Than Income Taxes							
21	\$ 254,881	97,516	315	24,851	130,282	814	911	192
22	\$ 128,682	49,233	159	12,547	65,776	411	460	97
23	\$ 62,442	29,894	258	6,488	24,925	201	625	51
24	\$ 202,487	96,939	837	21,038	80,828	653	2,028	164
25	\$ 72,496	51,185	442	11,108	8,258	345	1,071	87
26	\$ 9,711	4,649	40	1,009	3,876	31	97	8
27	\$ 29,877	18,095	177	2,122	9,373	91	-	18
28	\$ 140,179	102,169	747	24,716	11,770	754	-	23
29	\$ 3,861	1,797	8	461	1,542	48	-	4
30	\$ 43,784	34,425	57	6,664	1,774	188	674	2
31	\$ 129,007	70,845	192	15,564	37,867	533	3,969	37
32	\$ 34,724	-	-	-	-	-	34,724	-
33	\$ 31,710	10,918	55	2,872	17,406	134	310	15
34	\$ -	-	-	-	-	-	-	-
35	\$ -	-	-	-	-	-	-	-
36	\$ 5,167,696	2,137,767	11,685	608,640	2,321,937	24,264	61,097	2,306
37	\$ 6,311,538	2,705,433	14,973	738,081	2,715,614	28,465	105,968	3,004

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	Regulatory Credits					
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
5	-	-	-	-	-	-
6	-	-	-	-	-	-
7	-	-	-	-	-	-
8	-	-	-	-	-	-
9	-	-	-	-	-	-
10	-	-	-	-	-	-
11	-	-	-	-	-	-
12	-	-	-	-	-	-
13	-	-	-	-	-	-
14	-	-	-	-	-	-
15	-	-	-	-	-	-
16	-	-	-	-	-	-
17	(8,094)	(3,787)	(303)	(2)	(59)	(8)
18	(8,094)	(3,787)	(303)	(2)	(59)	(8)
19						
20	Taxes Other Than Income Taxes					
21	65,215	29,900	2,386	14	277	38
22	32,925	15,096	1,205	7	140	19
23	18,816	10,061	1,012	6	239	19
24	61,015	32,625	3,281	19	776	61
25	32,217	17,226	1,732	10	410	32
26	2,926	1,565	157	1	37	3
27	10,741	7,354	-	-	164	13
28	77,989	22,124	2,041	15	693	54
29	1,394	394	9	0	8	1
30	26,789	7,458	177	1	47	11
31	52,021	17,279	1,535	10	164	28
32	-	-	-	-	-	-
33	7,251	3,393	272	2	49	7
34	-	-	-	-	-	-
35	-	-	-	-	-	-
36	1,419,861	664,386	53,201	319	10,290	1,395
37	1,809,160	828,861	67,008	404	13,293	1,681

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	Regulatory Credits										
2	-	-	-	-	-	-	-	-	-	-	_12CProd
3	-	-	-	-	-	-	-	-	-	-	_12CPTans
4	-	-	-	-	-	-	-	-	-	-	NonCP
5	-	-	-	-	-	-	-	-	-	-	NonCPrimary
6	-	-	-	-	-	-	-	-	-	-	NonCSecond
7	-	-	-	-	-	-	-	-	-	-	DemTransf
8	-	-	-	-	-	-	-	-	-	-	Services
9	-	-	-	-	-	-	-	-	-	-	MeterCost
10	-	-	-	-	-	-	-	-	-	-	MeterRdg
11	-	-	-	-	-	-	-	-	-	-	CustRecords
12	-	-	-	-	-	-	-	-	-	-	Customer
13	-	-	-	-	-	-	-	-	-	-	Lighting
14	-	-	-	-	-	-	-	-	-	-	Energy
15	-	-	-	-	-	-	-	-	-	-	Fuel
16	-	-	-	-	-	-	-	-	-	-	ExtTransm
17	(1,624)	(13)	(937)	(896)	(3,306)	(9,930)	(138)	(104)	(244)	(13)	AdValorem
18	(1,624)	(13)	(937)	(896)	(3,306)	(9,930)	(138)	(104)	(244)	(13)	
19											
20	Taxes Other Than Income Taxes										
21	12,729	97	6,149	5,876	24,386	105,896	814	259	652	192	_12CProd
22	6,427	49	3,104	2,967	12,312	53,464	411	131	329	97	_12CPTans
23	2,856	24	1,995	1,613	4,843	20,082	201	186	439	51	NonCP
24	9,261	78	6,468	5,230	15,704	65,123	653	605	1,424	164	NonCPrimary
25	4,890	41	3,415	2,762	8,258	-	345	319	752	87	NonCSecond
26	444	4	310	251	753	3,123	31	29	68	8	DemTransf
27	1,382	-	-	740	2,083	7,291	91	-	-	18	Services
28	19,643	128	1,577	3,368	9,086	2,684	754	-	-	23	MeterCost
29	311	1	5	145	1,163	379	48	-	-	4	MeterRdg
30	6,005	10	101	549	1,437	337	188	577	97	2	CustRecords
31	11,079	77	2,135	2,273	8,021	29,846	533	3,391	578	37	Customer
32	-	-	-	-	-	-	-	4,973	29,752	-	Lighting
33	1,344	10	775	742	2,962	14,444	134	93	218	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	361,199	2,725	190,376	183,781	670,940	2,044,675	28,465	28,777	77,190	3,004	

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	\$ -	-	-	-	-	-	-

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	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
5	-	-	-	-	-	-
6	-	-	-	-	-	-
7	-	-	-	-	-	-
8	-	-	-	-	-	-
9	-	-	-	-	-	-
10	-	-	-	-	-	-
11	-	-	-	-	-	-
12	-	-	-	-	-	-
13	-	-	-	-	-	-
14	-	-	-	-	-	-
15	-	-	-	-	-	-
16	-	-	-	-	-	-
17	-	-	-	-	-	-
18	-	-	-	-	-	-

NorthWestern Corporation dba NorthWestern Energy
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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	Adjustments to Taxes								
2	Production	\$ (3,648,259)	(1,395,797)	(4,510)	(355,711)	(1,864,803)	(11,653)	(13,041)	(2,744)
3	Transmission	\$ (932,890)	(356,917)	(1,153)	(90,958)	(476,846)	(2,980)	(3,335)	(702)
4	Distribution Substations	\$ (356,607)	(170,723)	(1,474)	(37,051)	(142,348)	(1,149)	(3,572)	(289)
5	Distribution Primary	\$ (1,017,375)	(487,061)	(4,206)	(105,704)	(406,109)	(3,279)	(10,191)	(824)
6	Distribution Secondary	\$ (375,675)	(265,241)	(2,291)	(57,564)	(42,795)	(1,785)	(5,550)	(449)
7	Distribution - Transformers	\$ (210,230)	(100,646)	(869)	(21,843)	(83,918)	(677)	(2,106)	(170)
8	Services	\$ (150,270)	(91,012)	(892)	(10,674)	(47,143)	(458)	-	(91)
9	Meters	\$ (427,052)	(311,254)	(2,277)	(75,298)	(35,856)	(2,296)	-	(70)
10	Customer Meter Reading	\$ (8,943)	(4,163)	(19)	(1,068)	(3,572)	(111)	-	(10)
11	Customer Records	\$ (133,831)	(105,225)	(175)	(20,370)	(5,422)	(573)	(2,059)	(6)
12	Customer Other	\$ (282,072)	(154,902)	(419)	(34,031)	(82,796)	(1,164)	(8,678)	(81)
13	Street Lighting	\$ (118,208)	-	-	-	-	-	(118,208)	-
14	Energy Related	\$ (42,372)	(14,589)	(74)	(3,837)	(23,259)	(178)	(415)	(20)
15	Fuel	\$ -	-	-	-	-	-	-	-
16	External Transmission	\$ -	-	-	-	-	-	-	-
17	Ad Valorem	\$ -	-	-	-	-	-	-	-
18	Total Adjustment to Taxes	\$ (7,703,783)	(3,457,531)	(18,360)	(814,109)	(3,214,867)	(26,304)	(167,155)	(5,458)
19									
20	Total Operating Expense	\$ 146,432,113	\$ 60,038,814	\$ 311,704	\$ 15,102,729	\$ 67,607,131	\$ 576,870	\$ 2,711,514	\$ 83,351
21									
22	Operating Income								
23	Production	\$ 21,950,098	5,779,000	6,930	2,141,690	13,850,102	164,175	(7,712)	15,913
24	Transmission	\$ 8,412,367	2,214,800	2,656	820,802	5,308,046	62,920	(2,956)	6,099
25	Distribution Substations	\$ 1,993,586	689,641	1,298	193,974	1,092,088	16,604	(1,738)	1,718
26	Distribution Primary	\$ 4,068,910	1,407,558	2,650	395,900	2,228,952	33,889	(3,547)	3,507
27	Distribution Secondary	\$ 1,499,221	804,555	1,515	226,295	447,507	19,371	(2,027)	2,005
28	Distribution - Transformers	\$ 1,667,496	576,837	1,086	162,245	913,456	13,888	(1,453)	1,437
29	Services	\$ 483,673	213,736	447	54,100	211,326	3,757	-	307
30	Meters	\$ 1,545,240	846,802	1,168	420,948	256,546	19,530	-	246
31	Customer Meter Reading	\$ 19,432	5,207	4	2,522	11,264	420	-	15
32	Customer Records	\$ 153,800	96,122	84	41,396	12,917	1,584	1,690	7
33	Customer Other	\$ 471,413	195,229	228	79,857	180,872	4,707	10,386	135
34	Street Lighting	\$ (70,322)	-	-	-	-	-	(70,322)	-
35	Energy Related	\$ 487,415	115,490	213	40,949	326,085	4,828	(378)	228
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	\$ (120,684)	(49,924)	(273)	(14,214)	(54,225)	(567)	(1,427)	(54)
39	Adj Operating Income	\$ 42,682,331	\$ 12,944,977	\$ 18,280	\$ 4,580,676	\$ 24,839,163	\$ 345,675	\$ (78,058)	\$ 31,617
40									
41	Rate of Return	5.65%	3.99%	1.10%	5.87%	7.30%	13.66%	-0.95%	5.62%

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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	(182,198)	(1,395)	(88,011)	(84,108)	(349,047)	(1,515,756)	(11,653)	(3,705)	(9,335)	(2,744)	_12CPProd
3	Transmission	(46,589)	(357)	(22,505)	(21,507)	(89,254)	(387,592)	(2,980)	(947)	(2,387)	(702)	_12CPTrans
4	Distribution Substations	(16,311)	(138)	(11,391)	(9,211)	(27,657)	(114,691)	(1,149)	(1,065)	(2,507)	(289)	NonCP
5	Distribution Primary	(46,533)	(394)	(32,498)	(26,279)	(78,904)	(327,205)	(3,279)	(3,038)	(7,153)	(824)	NonCPPrimary
6	Distribution Secondary	(25,341)	(215)	(17,698)	(14,311)	(42,795)	-	(1,785)	(1,655)	(3,895)	(449)	NonCPSecond
7	Distribution - Transformers	(9,616)	(81)	(6,715)	(5,430)	(16,305)	(67,613)	(677)	(628)	(1,478)	(170)	DemTransf
8	Services	(6,952)	-	-	(3,722)	(10,474)	(36,668)	(458)	-	-	(91)	Services
9	Meters	(59,841)	(391)	(4,805)	(10,260)	(27,681)	(8,175)	(2,296)	-	-	(70)	MeterCost
10	Customer Meter Reading	(719)	(1)	(12)	(335)	(2,693)	(878)	(111)	-	-	(10)	MeterRdg
11	Customer Records	(18,354)	(31)	(307)	(1,677)	(4,393)	(1,029)	(573)	(1,763)	(297)	(6)	CustRecords
12	Customer Other	(24,224)	(169)	(4,668)	(4,970)	(17,538)	(65,258)	(1,164)	(7,415)	(1,264)	(81)	Customer
13	Street Lighting	-	-	-	-	-	-	-	(16,927)	(101,281)	-	Lighting
14	Energy Related	(1,796)	(14)	(1,036)	(991)	(3,958)	(19,300)	(178)	(124)	(291)	(20)	Energy
15	Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
16	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
17	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
18	Total Adjustment to Taxes	(438,475)	(3,187)	(189,647)	(182,801)	(670,701)	(2,544,166)	(26,304)	(37,267)	(129,888)	(5,458)	
19												
20	Total Operating Expense	\$ 7,695,651	\$ 57,026	\$ 3,731,459	\$ 3,618,592	\$ 13,559,032	\$ 54,048,100	\$ 576,870	\$ 664,164	\$ 2,047,350	\$ 83,351	
21												
22	Operating Income											
23	Production	2,034,803	506	(236,786)	343,167	4,739,774	9,110,328	164,175	19,958	(27,671)	15,913	
24	Transmission	779,838	194	(90,748)	131,519	1,816,517	3,491,530	62,920	7,649	(10,605)	6,099	
25	Distribution Substations	186,810	51	(31,429)	38,542	385,152	706,937	16,604	5,883	(7,621)	1,718	
26	Distribution Primary	381,278	105	(64,147)	78,664	786,094	1,442,858	33,889	12,008	(15,555)	3,507	
27	Distribution Secondary	217,937	60	(36,666)	44,964	447,507	-	19,371	6,864	(8,891)	2,005	
28	Distribution - Transformers	156,253	43	(26,288)	32,237	322,152	591,303	13,888	4,921	(6,375)	1,437	
29	Services	45,250	-	-	8,850	82,888	128,438	3,757	-	-	307	
30	Meters	403,397	86	(7,804)	25,269	226,886	29,660	19,530	-	-	246	
31	Customer Meter Reading	2,162	0	(9)	368	9,843	1,421	420	-	-	15	
32	Customer Records	40,213	2	(162)	1,343	11,704	1,213	1,584	1,863	(173)	7	
33	Customer Other	77,625	18	(3,604)	5,818	68,331	112,541	4,707	11,460	(1,075)	135	
34	Street Lighting	-	-	-	-	-	-	-	30,678	(101,001)	-	
35	Energy Related	38,523	10	(5,355)	7,771	103,251	222,834	4,828	1,279	(1,657)	228	
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	(6,652)	(51)	(3,838)	(3,673)	(13,543)	(40,682)	(567)	(425)	(1,001)	(54)	
39	Adj Operating Income	\$ 4,364,090	\$ 1,074	\$ (502,997)	\$ 718,510	\$ 9,000,100	\$ 15,839,063	\$ 345,675	\$ 102,564	\$ (180,621)	\$ 31,617	
40												
41	Rate of Return	10.83%	0.35%	-2.61%	3.96%	13.17%	5.83%	13.66%	5.22%	-2.87%	5.62%	

NorthWestern Corporation dba NorthWestern Energy
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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	Claimed Rate of Return 5.6461%							
2	119,471,742	54,087,263	299,786	12,556,490	49,421,479	372,253	2,654,556	79,915
3	56,577,892	21,839,692	73,790	5,486,598	28,750,231	163,731	223,627	40,223
4	14,467,445	5,609,260	19,360	1,399,163	7,330,060	39,702	59,912	9,987
5	5,530,331	2,666,382	24,254	578,673	2,179,790	16,005	61,023	4,204
6	15,777,639	7,591,753	68,067	1,647,602	6,241,334	47,136	169,527	12,218
7	5,826,035	4,156,250	37,325	902,012	604,996	25,710	93,069	6,674
8	3,260,286	1,576,542	14,641	342,151	1,278,191	8,987	37,364	2,410
9	2,330,409	1,420,903	14,362	160,298	726,770	6,710	-	1,365
10	6,622,808	4,885,929	37,067	1,131,345	533,427	33,973	-	1,067
11	138,685	65,279	304	16,491	54,766	1,694	-	150
12	2,075,479	1,637,329	2,749	311,299	82,880	8,755	32,370	97
13	4,374,433	2,408,668	6,607	521,167	1,282,382	17,595	136,777	1,238
14	1,833,195	-	-	-	-	-	1,833,195	-
15	657,106	229,275	1,259	59,690	356,651	2,255	7,692	283
16	-	-	-	-	-	-	-	-
17	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-
19	\$ 119,471,742	54,087,263	299,786	12,556,490	49,421,479	372,253	2,654,556	79,915
20								
21	\$ 119,471,742	47,262,091	204,547	12,776,565	56,553,590	628,971	1,966,236	79,743
22	57,471,607	18,866,496	49,322	5,575,659	32,536,594	285,657	117,743	40,136
23	14,809,960	4,469,784	9,983	1,433,296	8,781,182	86,430	19,332	9,954
24	5,358,217	2,248,826	14,753	544,135	2,486,151	28,336	31,821	4,194
25	15,426,354	6,739,522	48,675	1,577,110	6,866,618	72,305	109,926	12,199
26	5,591,384	3,669,117	26,240	861,718	928,548	40,096	59,000	6,663
27	3,116,324	1,227,286	6,694	313,262	1,534,441	19,301	12,938	2,402
28	2,297,158	1,300,507	11,095	182,926	791,767	9,500	-	1,363
29	6,678,783	4,573,008	28,416	1,329,178	698,638	48,477	-	1,065
30	145,543	63,611	272	17,565	61,939	2,006	-	150
31	2,076,638	1,606,843	2,602	334,244	91,390	9,931	31,531	97
32	4,374,598	2,328,188	6,008	550,278	1,336,227	21,090	131,570	1,237
33	1,451,033	-	-	-	-	-	1,451,033	-
34	674,143	168,904	486	57,194	440,095	5,841	1,343	281
35	(0)	-	-	-	-	(0)	-	-
36	-	-	-	-	-	-	-	-
37	-	-	-	-	-	-	-	-
38	\$ 119,471,742	47,262,091	204,547	12,776,565	56,553,590	628,971	1,966,236	79,743

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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	Claimed Rate of Return						
2	Rev Req Equalized Claimed ROR						
3	35,478,169	17,041,251	1,558,365	9,478	276,649	23,137	
4	14,270,515	6,955,750	609,731	3,696	66,287	7,503	
5	3,622,843	1,819,273	166,131	1,012	17,570	1,791	
6	1,632,843	929,932	103,007	600	22,797	1,457	
7	4,685,664	2,621,457	282,992	1,641	63,738	4,329	
8	2,563,020	1,436,770	155,558	903	34,966	2,359	
9	954,312	557,822	64,034	374	13,834	807	
10	831,090	589,814	-	-	13,422	941	
11	3,692,236	1,086,651	106,251	791	34,667	2,400	
12	50,431	14,501	344	2	283	21	
13	1,270,558	358,025	8,688	59	2,250	499	
14	1,759,155	594,771	54,387	355	5,681	926	
15	-	-	-	-	-	-	
16	145,502	76,487	7,242	44	1,154	105	
17	-	-	-	-	-	-	
18	-	-	-	-	-	-	
19	-	-	-	-	-	-	
19	Tot Rev Equalized Claimed ROR	35,478,169	17,041,251	1,558,365	9,478	276,649	23,137
20							
21	Base Revenues Current Rates						
22	34,578,018	12,205,192	476,388	2,493	166,371	38,176	
23	13,868,504	4,834,512	162,678	802	36,298	13,024	
24	3,468,773	1,006,309	(5,202)	(97)	6,076	3,907	
25	1,585,385	637,885	25,439	118	12,185	2,568	
26	4,588,800	2,025,389	124,675	658	42,079	6,595	
27	2,507,653	1,096,060	65,064	340	22,586	3,655	
28	914,616	313,545	(846)	(29)	4,958	1,736	
29	817,531	482,976	-	-	9,772	1,322	
30	3,630,474	885,012	57,124	398	25,015	3,400	
31	50,057	13,283	270	2	247	25	
32	1,263,639	335,860	7,295	49	2,038	564	
33	1,745,100	541,043	41,779	266	4,904	1,104	
34	-	-	-	-	-	-	
35	137,486	33,320	(1,888)	(15)	211	275	
36	-	-	-	-	-	-	
37	-	-	-	-	-	-	
38	-	-	-	-	-	-	
38	Total Base Rev Current Rates	34,578,018	12,205,192	476,388	2,493	166,371	38,176

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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	6,151,673	53,170	3,395,858	2,955,790	9,205,925	40,215,554	372,253	578,624	2,075,932	79,915	
4	2,520,376	23,392	1,580,263	1,362,566	4,785,259	23,964,972	163,731	59,657	163,971	40,223	
5	605,559	6,205	431,556	355,844	1,143,557	6,186,503	39,702	15,535	44,377	9,987	
6	223,520	2,309	204,256	148,588	375,505	1,804,285	16,005	17,072	43,951	4,204	
7	661,581	6,453	560,318	419,251	1,114,653	5,126,681	47,136	48,254	121,274	12,218	
8	360,657	3,541	308,054	229,760	604,996	-	25,710	26,439	66,630	6,674	
9	124,505	1,402	127,229	89,014	208,183	1,070,007	8,987	10,201	27,162	2,410	
10	101,062	-	-	59,237	151,500	575,270	6,710	-	-	1,365	
11	877,407	6,423	82,415	165,100	403,799	129,628	33,973	-	-	1,067	
12	10,956	20	198	5,319	40,924	13,842	1,694	-	-	150	
13	279,556	488	4,930	26,326	66,809	16,072	8,755	27,632	4,738	97	
14	364,547	2,687	75,772	78,160	263,300	1,019,083	17,595	116,411	20,367	1,238	
15	-	-	-	-	-	-	-	255,375	1,577,820	-	
16	21,948	248	20,868	16,627	47,440	309,211	2,255	2,050	5,643	283	
17	-	-	-	-	-	-	-	-	-	-	
18	-	-	-	-	-	-	-	-	-	-	
19	-	-	-	-	-	-	-	-	-	-	
19	Tot Rev Equalized Claimed ROR	6,151,673	53,170	3,395,858	2,955,790	9,205,925	40,215,554	372,253	578,624	2,075,932	79,915
20											
21	Base Revenues Current Rates										
22	8,795,529	32,693	1,381,085	2,567,258	15,713,077	40,840,512	628,971	568,108	1,398,128	79,743	
23	3,753,102	13,748	631,809	1,177,000	8,212,158	24,324,436	285,657	57,610	60,133	40,136	
24	1,078,000	2,509	68,061	284,725	2,456,915	6,324,268	86,430	14,751	4,581	9,954	
25	336,693	1,330	78,366	127,747	653,973	1,832,179	28,336	16,469	15,352	4,194	
26	892,567	4,454	303,376	376,714	1,683,007	5,183,611	72,305	47,022	62,903	12,199	
27	492,688	2,398	161,187	205,446	928,548	-	40,096	25,735	33,265	6,663	
28	219,166	583	21,931	71,582	441,102	1,093,338	19,301	9,697	3,241	2,402	
29	128,475	-	-	54,451	211,429	580,338	9,500	-	-	1,363	
30	1,121,794	4,793	51,157	151,436	567,840	130,798	48,477	-	-	1,065	
31	12,266	17	163	5,120	48,041	13,898	2,006	-	-	150	
32	303,918	446	4,280	25,600	75,271	16,120	9,931	27,441	4,090	97	
33	411,574	2,352	61,338	75,015	312,704	1,023,523	21,090	115,236	16,334	1,237	
34	-	-	-	-	-	-	-	252,229	1,198,804	-	
35	45,286	64	(580)	12,425	122,092	318,003	5,841	1,918	(575)	281	
36	-	-	-	-	-	-	(0)	-	-	-	
37	-	-	-	-	-	-	-	-	-	-	
38	-	-	-	-	-	-	-	-	-	-	
38	Total Base Rev Current Rates	8,795,529	32,693	1,381,085	2,567,258	15,713,077	40,840,512	628,971	568,108	1,398,128	79,743

Line No.	Total	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70
1	<u>SD Gross Receipts Tax Increase</u>							
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 Repair Tax Credit	\$ -	-	-	-	-	-	-

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	-	-	-	-	-	-
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	<u>Ad Valorem</u>						
18	Total Repair Tax Credit	-	-	-	-	-	-

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	<u>SD Gross Receipts Tax Increase</u>										
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	-	-	-	-	-	-	-	-	-	-	AdValorem
18	-	-	-	-	-	-	-	-	-	-	Total Repair Tax Credit