

Section N

20:10:13:97. Statement N -- Allocated cost of service. Statement N shall show for the test period the cost of service allocated to the jurisdictional sales or services for which the increased rates or charges are proposed, including the principal determinants used for allocation purposes. Allocated cost of service per books and per claimed adjustments shall be shown separately. This statement shall show the following for the overall cost of service:

- (1) Grouping and allocation of various items of cost and credits to cost of service into functional totals;
- (2) Classification of items of cost and credits into demand, energy, customer, or other appropriate categories;
- (3) If the filing public utility considers for rate purposes certain special facilities to be devoted entirely to the jurisdictional service involved, it shall show, in addition to the overall cost of service, the cost of service related to the special facilities;
- (4) Computations showing the energy responsibilities of the jurisdictional service, based upon consideration of energy sales under the proposed rate schedules and the KWH, MCF or BTU delivered from the filing public utility's supply system;
- (5) Estimated peak electric hour or peak gas period and annual energy or system losses applicable to jurisdictional sales expressed as a percentage of system output;
- (6) Details of allocation of general or common or joint costs to various functions;
- (7) Sufficient detailed breakdown of operation and maintenance expense accounts and taxes to disclose how component items have been classified among energy, class of customer, or other category of cost.

Source: 2 SDR 90, effective July 7, 1976; 12 SDR 151, 12 SDR 155, effective July 1, 1986.

General Authority: SDCL 49-34A-4.

Law Implemented: SDCL 49-34A-10, 49-34A-12, 49-34A-41.

Statement N
Class Allocation
Per Books
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NorthWestern Corporation
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 Class Cost of Service Study
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 Test Year Ended September 30, 2014

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	\$ 239,702,747	99,165,583	272,690	26,905,104	111,849,508	805,179	697,940	6,743
3	\$ 134,940,123	55,825,042	153,510	15,146,168	62,965,429	453,274	392,904	3,796
4	\$ 35,235,377	17,562,940	184,413	4,193,586	12,776,255	115,799	399,728	2,657
5	\$ 85,031,612	42,383,684	445,033	10,120,153	30,832,238	279,450	964,642	6,412
6	\$ 31,669,851	22,043,730	231,461	5,263,486	3,480,787	145,342	501,710	3,335
7	\$ 35,650,043	17,769,628	186,583	4,242,938	12,926,611	117,161	404,432	2,688
8	\$ 19,582,440	11,751,965	95,882	1,526,926	6,145,587	60,531	-	1,549
9	\$ 13,012,710	8,907,692	125,455	2,589,859	1,297,398	90,026	-	2,281
10	\$ 2,131,897	1,057,304	4,943	241,261	798,207	28,433	-	1,750
11	\$ 1,691,138	1,340,532	4,178	245,626	65,280	7,169	28,244	109
12	\$ 4,744,755	2,663,925	5,660	601,901	1,292,429	19,963	160,658	219
13	\$ 8,607,355	-	-	-	-	-	8,607,355	-
14	\$ -	-	-	-	-	-	-	-
15	\$ -	-	-	-	-	-	-	-
16	\$ -	-	-	-	-	-	-	-
17	\$ -	-	-	-	-	-	-	-
18	\$ 612,000,048	280,472,025	1,709,808	71,077,008	244,429,729	2,122,327	12,157,613	31,539
19	13 Month Accum Depr							
20	\$ 130,812,015	54,117,235	148,814	14,682,814	61,039,182	439,407	380,884	3,680
21	\$ 55,609,345	23,005,715	63,262	6,241,794	25,948,296	186,796	161,917	1,564
22	\$ 11,013,650	5,489,712	57,643	1,310,804	3,993,520	36,196	124,944	831
23	\$ 38,966,455	19,422,681	203,940	4,637,646	14,129,134	128,061	442,055	2,938
24	\$ 13,587,067	9,457,248	99,302	2,258,152	1,493,335	62,355	215,245	1,431
25	\$ 7,143,100	3,560,451	37,385	850,146	2,590,069	23,475	81,035	539
26	\$ 9,288,855	5,574,499	45,481	724,292	2,915,135	28,713	-	735
27	\$ 3,402,547	2,329,172	32,804	677,193	339,242	23,540	-	596
28	\$ 633,036	313,951	1,468	71,639	237,016	8,443	-	520
29	\$ 502,158	398,051	1,241	72,935	19,384	2,129	8,387	32
30	\$ 1,408,885	791,013	1,681	178,726	383,768	5,928	47,705	65
31	\$ 4,873,944	-	-	-	-	-	4,873,944	-
32	\$ -	-	-	-	-	-	-	-
33	\$ -	-	-	-	-	-	-	-
34	\$ -	-	-	-	-	-	-	-
35	\$ -	-	-	-	-	-	-	-
36	\$ -	-	-	-	-	-	-	-
37	\$ 277,241,057	124,459,728	693,020	31,706,140	113,088,081	945,041	6,336,116	12,931
38	13 Month Net Plant							
39	\$ 334,758,992	156,012,296	1,016,788	39,370,868	131,341,648	1,177,286	5,821,497	18,608

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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	66,741,475	29,682,051	2,721,777	20,280	246,032	26,658
3	37,571,964	16,709,444	1,532,218	11,416	138,503	15,007
4	10,950,367	5,921,627	685,833	5,113	174,129	10,284
5	26,425,923	14,290,339	1,655,083	12,339	420,216	24,817
6	13,744,108	7,432,397	860,808	6,418	218,554	12,907
7	11,079,236	5,991,315	693,904	5,173	176,178	10,405
8	7,375,875	4,376,090	-	-	90,535	5,347
9	7,346,880	1,406,864	152,503	1,444	121,464	3,992
10	843,809	207,781	5,676	38	4,659	284
11	1,072,253	261,152	7,079	47	3,796	382
12	2,003,384	599,107	61,003	430	4,951	709
13	-	-	-	-	-	-
14	-	-	-	-	-	-
15	-	-	-	-	-	-
16	-	-	-	-	-	-
17	-	-	-	-	-	-
18	185,155,274	86,878,167	8,375,884	62,699	1,599,016	110,792
19						
20	13 Month Accum Depr					
21	36,422,557	16,198,266	1,485,345	11,067	134,266	14,548
22	15,483,551	6,886,026	631,433	4,705	57,078	6,185
23	3,422,796	1,850,944	214,373	1,598	54,428	3,214
24	12,109,903	6,548,668	758,456	5,654	192,567	11,373
25	5,896,526	3,188,663	369,305	2,753	93,764	5,538
26	2,219,916	1,200,463	139,036	1,037	35,300	2,085
27	3,498,718	2,075,781	-	-	42,945	2,536
28	1,921,053	367,865	39,876	378	31,760	1,044
29	250,557	61,697	1,685	11	1,383	84
30	318,390	77,545	2,102	14	1,127	113
31	594,876	177,896	18,114	128	1,470	210
32	-	-	-	-	-	-
33	-	-	-	-	-	-
34	-	-	-	-	-	-
35	-	-	-	-	-	-
36	-	-	-	-	-	-
37	82,138,841	38,633,817	3,659,725	27,345	646,090	46,930
38						
39	103,016,433	48,244,351	4,716,159	35,354	952,926	63,862

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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	13,692,569	108,290	6,186,499	6,917,746	23,700,532	88,148,976	805,179	209,607	488,332	6,743	_12CPProd
3	Transmission	7,708,201	60,962	3,482,676	3,894,330	13,342,161	49,623,268	453,274	117,998	274,906	3,796	_12CPTrans
4	Distribution Substations	1,839,914	16,549	1,250,178	1,086,945	2,782,906	9,993,349	115,799	119,209	280,519	2,657	NonCP
5	Distribution Primary	4,440,165	39,936	3,016,986	2,623,066	6,715,835	24,116,403	279,450	287,680	676,962	6,412	NonCPPPrimary
6	Distribution Secondary	2,309,327	20,771	1,569,133	1,364,255	3,480,787	-	145,342	149,622	352,088	3,335	NonCPSecond
7	Distribution - Transformers	1,861,567	16,743	1,264,891	1,099,737	2,815,657	10,110,955	117,161	120,612	283,821	2,688	DemTransf
8	Services	997,594	-	-	529,332	1,420,958	4,724,629	60,531	-	-	1,549	Services
9	Meters	2,060,628	17,285	195,472	316,474	1,032,231	265,167	90,026	-	-	2,281	MeterCost
10	Customer Meter Reading	176,854	421	2,745	61,241	594,800	203,407	28,433	-	-	1,750	MeterRdg
11	Customer Records	220,367	570	3,520	21,169	50,855	14,426	7,169	24,500	3,744	109	CustRecords
12	Customer Other	422,754	3,919	79,636	95,592	303,086	989,343	19,963	136,608	24,050	219	Customer
13	Street Lighting	-	-	-	-	-	-	-	1,232,573	7,374,782	-	Lighting
14	Energy Related	-	-	-	-	-	-	-	-	-	-	Energy
15	Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
16	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
17	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
18	Total Plant	35,729,941	285,446	17,051,735	18,009,887	56,239,808	188,189,921	2,122,327	2,398,409	9,759,204	31,539	
19												
20	13 Month Accum Depr											
21	Production	7,472,391	59,097	3,376,133	3,775,194	12,933,996	48,105,186	439,407	114,388	266,496	3,680	_12CPProd
22	Transmission	3,176,579	25,123	1,435,224	1,604,868	5,498,356	20,449,940	186,796	48,627	113,290	1,564	_12CPTrans
23	Distribution Substations	575,109	5,173	390,773	339,750	869,863	3,123,657	36,196	37,261	87,683	831	NonCP
24	Distribution Primary	2,034,743	18,301	1,382,559	1,202,042	3,077,588	11,051,545	128,061	131,832	310,224	2,938	NonCPPPrimary
25	Distribution Secondary	990,753	8,911	673,193	585,296	1,493,335	-	62,355	64,191	151,053	1,431	NonCPSecond
26	Distribution - Transformers	372,997	3,355	253,443	220,351	564,165	2,025,904	23,475	24,167	56,868	539	DemTransf
27	Services	473,205	-	-	251,087	674,026	2,241,110	28,713	-	-	735	Services
28	Meters	538,810	4,520	51,112	82,751	269,906	69,336	23,540	-	-	596	MeterCost
29	Customer Meter Reading	52,514	125	815	18,185	176,617	60,399	8,443	-	-	520	MeterRdg
30	Customer Records	65,435	169	1,045	6,286	15,101	4,283	2,129	7,275	1,112	32	CustRecords
31	Customer Other	125,531	1,164	23,647	28,385	89,997	293,771	5,928	40,564	7,141	65	Customer
32	Street Lighting	-	-	-	-	-	-	-	697,949	4,175,995	-	Lighting
33	Energy Related	-	-	-	-	-	-	-	-	-	-	Energy
34	Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
35	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
36	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
37	Total Accum Deprec	15,878,066	125,936	7,587,943	8,114,194	25,662,950	87,425,131	945,041	1,166,254	5,169,862	12,931	
38												
39	13 Month Net Plant	19,851,875	159,509	9,463,791	9,895,692	30,576,857	100,764,791	1,177,286	1,232,155	4,589,342	18,608	

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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	<u>Working Capital</u>							
2	\$ 2,687,623	1,111,876	3,057	301,669	1,254,092	9,028	7,826	76
3	\$ 1,460,830	604,349	1,662	163,969	681,649	4,907	4,253	41
4	\$ 343,953	171,442	1,800	40,936	124,717	1,130	3,902	26
5	\$ 822,847	410,145	4,307	97,932	298,362	2,704	9,335	62
6	\$ 305,992	212,985	2,236	50,855	33,631	1,404	4,847	32
7	\$ 378,755	188,789	1,982	45,078	137,336	1,245	4,297	29
8	\$ 195,553	117,357	957	15,248	61,371	604	-	15
9	\$ 94,740	64,853	913	18,856	9,446	655	-	17
10	\$ -	-	-	-	-	-	-	-
11	\$ -	-	-	-	-	-	-	-
12	\$ -	-	-	-	-	-	-	-
13	\$ 84,320	-	-	-	-	-	84,320	-
14	\$ 6,129,782	2,260,152	8,276	650,213	3,113,523	27,022	70,403	193
15	\$ -	-	-	-	-	-	-	-
16	\$ -	-	-	-	-	-	-	-
17	\$ -	-	-	-	-	-	-	-
18	\$ 12,504,396	5,141,948	25,191	1,384,756	5,714,127	48,701	189,183	490

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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>Working Capital</u>					
2	748,327	332,805	30,517	227	2,759	299
3	406,745	180,893	16,587	124	1,499	162
4	106,893	57,805	6,695	50	1,700	100
5	255,723	138,287	16,016	119	4,066	240
6	132,795	71,811	8,317	62	2,112	125
7	117,709	63,653	7,372	55	1,872	111
8	73,657	43,700	-	-	904	53
9	53,489	10,243	1,110	11	884	29
10	-	-	-	-	-	-
11	-	-	-	-	-	-
12	-	-	-	-	-	-
13	-	-	-	-	-	-
14	1,531,077	667,427	61,190	458	7,448	827
15	-	-	-	-	-	-
16	-	-	-	-	-	-
17	-	-	-	-	-	-
18	3,426,413	1,566,624	147,805	1,106	23,244	1,947

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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	153,525	1,214	69,365	77,564	265,738	988,354	9,028	2,350	5,475	76	_12CPProd
3	83,447	660	37,703	42,159	144,439	537,210	4,907	1,277	2,976	41	_12CPTrans
4	17,960	162	12,204	10,610	27,166	97,551	1,130	1,164	2,738	26	NonCP
5	42,967	386	29,195	25,383	64,989	233,373	2,704	2,784	6,551	62	NonCPPrimary
6	22,313	201	15,161	13,181	33,631	-	1,404	1,446	3,402	32	NonCPSecond
7	19,778	178	13,439	11,684	29,914	107,421	1,245	1,281	3,015	29	DemTransf
8	9,962	-	-	5,286	14,190	47,181	604	-	-	15	Services
9	15,002	126	1,423	2,304	7,515	1,931	655	-	-	17	MeterCost
10	-	-	-	-	-	-	-	-	-	-	MeterRdg
11	-	-	-	-	-	-	-	-	-	-	CustRecords
12	-	-	-	-	-	-	-	-	-	-	Customer
13	-	-	-	-	-	-	-	12,075	72,245	-	Lighting
14	313,097	2,479	157,254	177,384	605,151	2,508,372	27,022	20,996	49,407	193	Energy
15	-	-	-	-	-	-	-	-	-	-	Fuel
16	-	-	-	-	-	-	-	-	-	-	ExtTransm
17	-	-	-	-	-	-	-	-	-	-	AdValorem
18	678,052	5,405	335,743	365,556	1,192,733	4,521,394	48,701	43,373	145,811	490	

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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	\$ 43,924	18,172	50	4,930	20,496	148	128	1
3	Transmission	\$ 53,048	21,946	60	5,954	24,753	178	154	1
4	Distribution Substations	\$ 34,211	17,052	179	4,072	12,405	112	388	3
5	Distribution Primary	\$ 86,467	43,099	453	10,291	31,353	284	981	7
6	Distribution Secondary	\$ 32,463	22,596	237	5,395	3,568	149	514	3
7	Distribution - Transformers	\$ 17,915	8,930	94	2,132	6,496	59	203	1
8	Services	\$ 16,625	9,977	81	1,296	5,218	51	-	1
9	Meters	\$ 30,164	20,648	291	6,003	3,007	209	-	5
10	Customer Meter Reading	\$ 13,369	6,630	31	1,513	5,006	178	-	11
11	Customer Records	\$ 10,605	8,407	26	1,540	409	45	177	1
12	Customer Other	\$ 29,754	16,706	35	3,775	8,105	125	1,007	1
13	Street Lighting	\$ 8,195	-	-	-	-	8,195	-	-
14	Energy Related	\$ 4,660,508	1,718,406	6,292	494,361	2,367,230	20,545	53,528	147
15	Fuel	\$ -	-	-	-	-	-	-	-
16	External Transmission	\$ -	-	-	-	-	-	-	-
17	Ad Valorem	\$ -	-	-	-	-	-	-	-
18	Total Working Capital	\$ 5,037,249	1,912,569	7,830	541,263	2,488,045	22,084	65,276	183
19									
20	Deductions to Rate Base								
21	Production	\$ 21,363,145	8,837,983	24,303	2,397,877	9,968,418	71,760	62,203	601
22	Transmission	\$ 12,079,894	4,997,480	13,742	1,355,891	5,636,690	40,577	35,173	340
23	Distribution Substations	\$ 3,197,749	1,593,906	16,736	380,584	1,159,495	10,509	36,277	241
24	Distribution Primary	\$ 7,727,351	3,851,669	40,443	919,681	2,801,917	25,395	87,663	583
25	Distribution Secondary	\$ 2,885,867	2,008,701	21,092	479,627	317,181	13,244	45,718	304
26	Distribution - Transformers	\$ 3,196,264	1,593,165	16,728	380,408	1,158,957	10,504	36,260	241
27	Services	\$ 2,129,653	1,278,063	10,427	166,058	668,352	6,583	-	168
28	Meters	\$ 1,402,353	959,963	13,520	279,104	139,818	9,702	-	246
29	Customer Meter Reading	\$ 220,332	109,272	511	24,934	82,495	2,939	-	181
30	Customer Records	\$ 184,111	145,941	455	26,741	7,107	780	3,075	12
31	Customer Other	\$ 490,405	275,336	585	62,211	133,582	2,063	16,605	23
32	Street Lighting	\$ 774,249	-	-	-	-	-	774,249	-
33	Energy Related	\$ 10,908	4,022	15	1,157	5,541	48	125	0
34	Fuel	\$ -	-	-	-	-	-	-	-
35	External Transmission	\$ -	-	-	-	-	-	-	-
36	Ad Valorem	\$ -	-	-	-	-	-	-	-
37	Total Deducts Rate Base	\$ 55,662,279	25,655,502	158,557	6,474,273	22,079,553	194,106	1,097,347	2,939

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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	12,230	5,439	499	4	45	5
3	Transmission	14,770	6,569	602	4	54	6
4	Distribution Substations	10,632	5,749	666	5	169	10
5	Distribution Primary	26,872	14,531	1,683	13	427	25
6	Distribution Secondary	14,088	7,618	882	7	224	13
7	Distribution - Transformers	5,568	3,011	349	3	89	5
8	Services	6,262	3,715	-	-	77	5
9	Meters	17,030	3,261	354	3	282	9
10	Customer Meter Reading	5,292	1,303	36	0	29	2
11	Customer Records	6,724	1,638	44	0	24	2
12	Customer Other	12,563	3,757	383	3	31	4
13	Street Lighting	-	-	-	-	-	-
14	Energy Related	1,164,086	507,449	46,523	348	5,663	629
15	Fuel	-	-	-	-	-	-
16	External Transmission	-	-	-	-	-	-
17	Ad Valorem	-	-	-	-	-	-
18	Total Working Capital	1,296,118	564,041	52,020	390	7,114	716
20 Deductions to Rate Base							
21	Production	5,948,233	2,645,368	242,574	1,807	21,927	2,376
22	Transmission	3,363,457	1,495,836	137,165	1,022	12,399	1,343
23	Distribution Substations	993,789	537,411	62,242	464	15,803	933
24	Distribution Primary	2,401,488	1,298,652	150,408	1,121	38,188	2,255
25	Distribution Secondary	1,252,411	677,266	78,440	585	19,915	1,176
26	Distribution - Transformers	993,327	537,161	62,213	464	15,796	933
27	Services	802,150	475,914	-	-	9,846	581
28	Meters	791,758	151,615	16,435	156	13,090	430
29	Customer Meter Reading	87,208	21,474	587	4	481	29
30	Customer Records	116,734	28,431	771	5	413	42
31	Customer Other	207,064	61,922	6,305	44	512	73
32	Street Lighting	-	-	-	-	-	-
33	Energy Related	2,725	1,188	109	1	13	1
34	Fuel	-	-	-	-	-	-
35	External Transmission	-	-	-	-	-	-
36	Ad Valorem	-	-	-	-	-	-
37	Total Deducts Rate Base	16,960,344	7,932,238	757,248	5,673	148,383	10,174

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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	Production	2,509	20	1,134	1,268	4,343	16,153	148	38	89	1 _12CPProd
3	Transmission	3,030	24	1,369	1,531	5,245	19,508	178	46	108	1 _12CPTTrans
4	Distribution Substations	1,786	16	1,214	1,055	2,702	9,703	112	116	272	3 NonCP
5	Distribution Primary	4,515	41	3,068	2,667	6,829	24,523	284	293	688	7 NonCPPrimary
6	Distribution Secondary	2,367	21	1,608	1,398	3,568	-	149	153	361	3 NonCPSecond
7	Distribution - Transformers	936	8	636	553	1,415	5,081	59	61	143	1 DemTransf
8	Services	847	-	-	449	1,206	4,011	51	-	-	1 Services
9	Meters	4,777	40	453	734	2,393	615	209	-	-	5 MeterCost
10	Customer Meter Reading	1,109	3	17	384	3,730	1,276	178	-	-	11 MeterRdg
11	Customer Records	1,382	4	22	133	319	90	45	154	23	1 CustRecords
12	Customer Other	2,651	25	499	599	1,901	6,204	125	857	151	1 Customer
13	Street Lighting	-	-	-	-	-	-	-	1,174	7,021	- Lighting
14	Energy Related	238,049	1,884	119,561	134,866	460,100	1,907,130	20,545	15,963	37,565	147 Energy
15	Fuel	-	-	-	-	-	-	-	-	-	- Fuel
16	External Transmission	-	-	-	-	-	-	-	-	-	- ExtTransm
17	Ad Valorem	-	-	-	-	-	-	-	-	-	- AdValorem
18	Total Working Capital	263,958	2,086	129,581	145,637	493,751	1,994,294	22,084	18,854	46,422	183
19											
20	Deductions to Rate Base										
21	Production	1,220,329	9,651	551,362	616,534	2,112,274	7,856,144	71,760	18,681	43,522	601 _12CPProd
22	Transmission	690,041	5,457	311,770	348,622	1,194,396	4,442,295	40,577	10,563	24,610	340 _12CPTTrans
23	Distribution Substations	166,979	1,502	113,459	98,645	252,560	906,936	10,509	10,819	25,458	241 NonCP
24	Distribution Primary	403,505	3,629	274,172	238,374	610,310	2,191,608	25,395	26,143	61,520	583 NonCPPrimary
25	Distribution Secondary	210,434	1,893	142,985	124,316	317,181	-	13,244	13,634	32,083	304 NonCPSecond
26	Distribution - Transformers	166,902	1,501	113,406	98,599	252,442	906,514	10,504	10,814	25,446	241 DemTransf
27	Services	108,492	-	-	57,567	154,534	513,818	6,583	-	-	168 Services
28	Meters	222,070	1,863	21,066	34,106	111,241	28,577	9,702	-	-	246 MeterCost
29	Customer Meter Reading	18,278	44	284	6,329	61,473	21,022	2,939	-	-	181 MeterRdg
30	Customer Records	23,991	62	383	2,305	5,536	1,570	780	2,667	408	12 CustRecords
31	Customer Other	43,695	405	8,231	9,880	31,326	102,256	2,063	14,119	2,486	23 Customer
32	Street Lighting	-	-	-	-	-	-	-	110,872	663,376	- Lighting
33	Energy Related	557	4	280	316	1,077	4,464	48	37	88	0 Energy
34	Fuel	-	-	-	-	-	-	-	-	-	- Fuel
35	External Transmission	-	-	-	-	-	-	-	-	-	- ExtTransm
36	Ad Valorem	-	-	-	-	-	-	-	-	-	- AdValorem
37	Total Deducts Rate Base	3,275,273	26,011	1,537,398	1,635,591	5,104,350	16,975,203	194,106	218,350	878,997	2,939

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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	Rate Base								
2	Production	\$ 90,259,134	37,340,413	102,680	10,131,012	42,116,496	303,187	262,806	2,539
3	Transmission	\$ 68,764,763	28,448,142	78,228	7,718,406	32,086,845	230,986	200,222	1,934
4	Distribution Substations	\$ 21,402,143	10,667,817	112,013	2,547,205	7,760,360	70,337	242,797	1,614
5	Distribution Primary	\$ 39,247,120	19,562,578	205,409	4,671,049	14,230,902	128,983	445,239	2,960
6	Distribution Secondary	\$ 15,535,372	10,813,362	113,541	2,581,958	1,707,470	71,296	246,109	1,636
7	Distribution - Transformers	\$ 25,707,350	12,813,731	134,545	3,059,595	9,321,417	84,485	291,637	1,939
8	Services	\$ 8,376,111	5,026,737	41,012	653,121	2,628,688	25,891	-	663
9	Meters	\$ 8,332,714	5,704,058	80,336	1,658,421	830,791	57,648	-	1,461
10	Customer Meter Reading	\$ 1,291,899	640,711	2,995	146,201	483,702	17,230	-	1,060
11	Customer Records	\$ 1,015,473	804,946	2,509	147,491	39,199	4,305	16,960	65
12	Customer Other	\$ 2,875,219	1,614,281	3,430	364,739	783,184	12,097	97,355	133
13	Street Lighting	\$ 3,051,678	-	-	-	-	-	3,051,678	-
14	Energy Related	\$ 10,779,381	3,974,536	14,553	1,143,416	5,475,212	47,519	123,806	339
15	Fuel	\$ -	-	-	-	-	-	-	-
16	External Transmission	\$ -	-	-	-	-	-	-	-
17	Ad Valorem	\$ -	-	-	-	-	-	-	-
18	Total Rate Base	\$ 296,638,358	137,411,310	891,252	34,822,613	117,464,266	1,053,965	4,978,610	16,342

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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	Rate Base					
2	25,131,242	11,176,661	1,024,875	7,636	92,642	10,038
3	19,146,471	8,515,043	780,810	5,818	70,580	7,648
4	6,651,307	3,596,825	416,578	3,106	105,767	6,246
5	12,197,127	6,595,837	763,919	5,695	193,954	11,455
6	6,742,054	3,645,898	422,262	3,148	107,210	6,332
7	7,989,269	4,320,355	500,376	3,730	127,043	7,503
8	3,154,926	1,871,810	-	-	38,725	2,287
9	4,704,589	900,888	97,656	925	77,779	2,556
10	511,336	125,912	3,439	23	2,823	172
11	643,853	156,813	4,251	29	2,279	229
12	1,214,008	363,046	36,967	261	3,000	429
13	-	-	-	-	-	-
14	2,692,438	1,173,689	107,604	806	13,098	1,455
15	-	-	-	-	-	-
16	-	-	-	-	-	-
17	-	-	-	-	-	-
18	90,778,620	42,442,778	4,158,736	31,176	834,901	56,350

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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	Rate Base										
2	Production	5,155,883	40,776	2,329,502	2,604,850	8,924,343	33,192,153	303,187	78,927	183,880	2,539
3	Transmission	3,928,058	31,066	1,774,753	1,984,529	6,799,094	25,287,751	230,986	60,131	140,090	1,934
4	Distribution Substations	1,117,573	10,052	759,364	660,216	1,690,351	6,070,009	70,337	72,408	170,389	1,614
5	Distribution Primary	2,049,399	18,433	1,392,518	1,210,700	3,099,755	11,131,147	128,983	132,781	312,458	2,960
6	Distribution Secondary	1,132,821	10,189	769,725	669,224	1,707,470	-	71,296	73,396	172,714	1,636
7	Distribution - Transformers	1,342,382	12,074	912,116	793,024	2,030,378	7,291,039	84,485	86,973	204,664	1,939
8	Services	426,707	-	-	226,414	607,795	2,020,893	25,891	-	-	663
9	Meters	1,319,527	11,069	125,171	202,655	660,991	169,800	57,648	-	-	1,461
10	Customer Meter Reading	107,171	255	1,663	37,111	360,440	123,261	17,230	-	-	1,060
11	Customer Records	132,323	342	2,114	12,711	30,537	8,662	4,305	14,712	2,248	65
12	Customer Other	256,180	2,375	48,258	57,927	183,664	599,520	12,097	82,781	14,574	133
13	Street Lighting	-	-	-	-	-	-	-	437,000	2,614,677	-
14	Energy Related	550,589	4,359	276,535	311,934	1,064,174	4,411,038	47,519	36,922	86,884	339
15	Fuel	-	-	-	-	-	-	-	-	-	-
16	External Transmission	-	-	-	-	-	-	-	-	-	-
17	Ad Valorem	-	-	-	-	-	-	-	-	-	-
18	Total Rate Base	17,518,612	140,989	8,391,718	8,771,295	27,158,991	90,305,275	1,053,965	1,076,032	3,902,578	16,342

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Test Year Ended September 30, 2014

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	\$ 72,988,293	29,993,831	97,783	9,081,955	32,059,446	411,424	1,337,952	5,901
3	Fuel	\$ 44,843,447	16,516,983	60,477	4,751,696	22,800,907	197,475	514,500	1,410
4	Yankton Sioux Billing Credit	\$ (47,405)	(17,461)	(64)	(5,023)	(24,103)	(209)	(544)	(1)
5	External Transmission	\$ 3,520,526	1,512,044	6,048	475,179	1,463,696	16,166	47,291	102
6	Ad Valorem	\$ 5,340,668	2,297,143	9,173	720,736	2,216,987	24,562	71,914	153
7	Total Electric Sales Revenue	\$ 126,645,528	50,302,540	173,417	15,024,543	58,516,931	649,419	1,971,114	7,564
8	Wholesale Sales Revenues								
9	Production	\$ -	-	-	-	-	-	-	-
10	Transmission	\$ -	-	-	-	-	-	-	-
11	Distribution Substations	\$ -	-	-	-	-	-	-	-
12	Distribution Primary	\$ -	-	-	-	-	-	-	-
13	Distribution Secondary	\$ -	-	-	-	-	-	-	-
14	Distribution - Transformers	\$ -	-	-	-	-	-	-	-
15	Services	\$ -	-	-	-	-	-	-	-
16	Meters	\$ -	-	-	-	-	-	-	-
17	Customer Meter Reading	\$ -	-	-	-	-	-	-	-
18	Customer Records	\$ -	-	-	-	-	-	-	-
19	Customer Other	\$ -	-	-	-	-	-	-	-
20	Street Lighting	\$ -	-	-	-	-	-	-	-
21	Energy Related	\$ (83,715)	(30,867)	(113)	(8,880)	(42,522)	(369)	(962)	(3)
22	Fuel	\$ 1,273,847	469,190	1,718	134,979	647,695	5,610	14,615	40
23	External Transmission	\$ -	-	-	-	-	-	-	-
24	Ad Valorem	\$ -	-	-	-	-	-	-	-
25	Total Wholesale Revenues	\$ 1,190,132	438,323	1,605	126,099	605,173	5,241	13,654	37
26	Other Revenues								
27	Production	\$ 1,365,504	564,912	1,553	153,269	637,168	4,587	3,976	38
28	Transmission	\$ 624,992	258,561	711	70,151	291,632	2,099	1,820	18
29	Distribution Substations	\$ 53,767	26,800	281	6,399	19,496	177	610	4
30	Distribution Primary	\$ 302,908	150,983	1,585	36,051	109,834	995	3,436	23
31	Distribution Secondary	\$ 108,040	75,201	790	17,956	11,875	496	1,712	11
32	Distribution - Transformers	\$ 42,901	21,384	225	5,106	15,556	141	487	3
33	Services	\$ 30,026	18,019	147	2,341	9,423	93	-	2
34	Meters	\$ 39,515	27,050	381	7,865	3,940	273	-	7
35	Customer Meter Reading	\$ 11,325	5,617	26	1,282	4,240	151	-	9
36	Customer Records	\$ 17,756	14,075	44	2,579	685	75	297	1
37	Customer Other	\$ 25,656	14,405	31	3,255	6,989	108	869	1
38	Street Lighting	\$ 6,985	-	-	-	-	-	6,985	-
39	Energy Related	\$ 9,360	3,451	13	993	4,754	41	108	0
40	Fuel	\$ -	-	-	-	-	-	-	-
41	External Transmission	\$ -	-	-	-	-	-	-	-
42	Ad Valorem	\$ -	-	-	-	-	-	-	-
43	Total Other Revenues	\$ 2,638,735	1,180,457	5,787	307,246	1,115,591	9,237	20,298	119
44	Total Revenue								
45		\$ 130,474,395	51,921,321	180,808	15,457,889	60,237,695	663,896	2,005,066	7,720

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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 Revenues						
2	23,064,907	6,710,910	216,959	1,055	84,594	13,190
3	11,188,968	4,877,499	447,168	3,348	54,430	6,047
4	(11,828)	(5,156)	(473)	(4)	(58)	(6)
5	1,024,292	446,510	40,936	306	5,443	605
6	1,556,135	678,351	62,191	466	8,256	917
7	36,822,474	12,708,114	766,781	5,171	152,665	20,752
8						
9 Wholesale Sales Revenues						
10	-	-	-	-	-	-
11	-	-	-	-	-	-
12	-	-	-	-	-	-
13	-	-	-	-	-	-
14	-	-	-	-	-	-
15	-	-	-	-	-	-
16	-	-	-	-	-	-
17	-	-	-	-	-	-
18	-	-	-	-	-	-
19	-	-	-	-	-	-
20	-	-	-	-	-	-
21	-	-	-	-	-	-
22	(20,910)	(9,115)	(836)	(6)	(102)	(11)
23	317,840	138,553	12,703	95	1,546	172
24	-	-	-	-	-	-
25	-	-	-	-	-	-
26	296,930	129,438	11,867	89	1,444	160
27						
28 Other Revenues						
29	380,203	169,088	15,505	116	1,402	152
30	174,019	77,392	7,097	53	641	70
31	16,710	9,036	1,047	8	266	16
32	94,137	50,906	5,896	44	1,497	88
33	46,887	25,355	2,937	22	746	44
34	13,333	7,210	835	6	212	13
35	11,309	6,710	-	-	139	8
36	22,310	4,272	463	4	369	12
37	4,482	1,104	30	0	25	2
38	11,258	2,742	74	0	40	4
39	10,833	3,240	330	2	27	4
40	-	-	-	-	-	-
41	2,338	1,019	93	1	11	1
42	-	-	-	-	-	-
43	-	-	-	-	-	-
44	-	-	-	-	-	-
45	787,820	358,074	34,307	256	5,374	413
46						
47	37,907,223	13,195,626	812,955	5,517	159,483	21,325

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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	Revenues											
2	Electric Base Rate Revenue	6,702,445	22,803	596,960	1,759,748	10,566,129	21,493,317	411,424	391,458	946,494	5,901	
3	Fuel	2,288,083	18,113	1,149,197	1,296,303	4,422,562	18,378,344	197,475	153,437	361,064	1,410 Fuel	
4	Yankton Sioux Billing Credit	(2,419)	(19)	(1,215)	(1,370)	(4,675)	(19,428)	(209)	(162)	(382)	(1) Fuel	
5	External Transmission	228,813	1,811	114,922	129,633	405,676	1,058,019	16,166	14,103	33,188	102 ExtTransm	
6	Ad Valorem	347,056	2,747	174,310	196,623	614,458	1,602,529	24,562	21,447	50,467	153 AdValorem	
7	Total Electric Sales Revenue	9,563,977	45,456	2,034,174	3,380,936	16,004,150	42,512,781	649,419	580,282	1,390,832	7,564	
8												
9	Wholesale Sales Revenues											
10	Production	-	-	-	-	-	-	-	-	-	-	_12CPProd
11	Transmission	-	-	-	-	-	-	-	-	-	-	_12CPTrans
12	Distribution Substations	-	-	-	-	-	-	-	-	-	-	NonCP
13	Distribution Primary	-	-	-	-	-	-	-	-	-	-	NonCPPrimary
14	Distribution Secondary	-	-	-	-	-	-	-	-	-	-	NonCPSecond
15	Distribution - Transformers	-	-	-	-	-	-	-	-	-	-	DemTransf
16	Services	-	-	-	-	-	-	-	-	-	-	Services
17	Meters	-	-	-	-	-	-	-	-	-	-	MeterCost
18	Customer Meter Reading	-	-	-	-	-	-	-	-	-	-	MeterRdg
19	Customer Records	-	-	-	-	-	-	-	-	-	-	CustRecords
20	Customer Other	-	-	-	-	-	-	-	-	-	-	Customer
21	Street Lighting	-	-	-	-	-	-	-	-	-	-	Lighting
22	Energy Related	(4,276)	(34)	(2,148)	(2,423)	(8,265)	(34,257)	(369)	(287)	(675)	(3)	Energy
23	Fuel	64,997	515	32,645	36,823	125,630	522,065	5,610	4,359	10,257	40	Fuel
24	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
25	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
26	Total Wholesale Revenues	60,721	481	30,497	34,401	117,365	487,808	5,241	4,072	9,582	37	
27												
28	Other Revenues											
29	Production	78,002	617	35,242	39,408	135,014	502,154	4,587	1,194	2,782	38	_12CPProd
30	Transmission	35,701	282	16,130	18,037	61,796	229,836	2,099	547	1,273	18	_12CPTrans
31	Distribution Substations	2,808	25	1,908	1,659	4,247	15,249	177	182	428	4	NonCP
32	Distribution Primary	15,817	142	10,747	9,344	23,924	85,910	995	1,025	2,412	23	NonCPPrimary
33	Distribution Secondary	7,878	71	5,353	4,654	11,875	-	496	510	1,201	11	NonCPSecond
34	Distribution - Transformers	2,240	20	1,522	1,323	3,388	12,167	141	145	342	3	DemTransf
35	Services	1,530	-	-	812	2,179	7,244	93	-	-	2	Services
36	Meters	6,257	52	594	961	3,135	805	273	-	-	7	MeterCost
37	Customer Meter Reading	939	2	15	325	3,160	1,081	151	-	-	9	MeterRdg
38	Customer Records	2,314	6	37	222	534	151	75	257	39	1	CustRecords
39	Customer Other	2,286	21	431	517	1,639	5,350	108	739	130	1	Customer
40	Street Lighting	-	-	-	-	-	-	-	1,000	5,985	-	Lighting
41	Energy Related	478	4	240	271	924	3,830	41	32	75	0	Energy
42	Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
43	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
44	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
45	Total Other Revenues	156,251	1,243	72,219	77,533	251,813	863,778	9,237	5,631	14,667	119	
46												
47	Total Revenue	9,780,949	47,180	2,136,890	3,492,870	16,373,328	43,864,367	663,896	589,985	1,415,081	7,720	

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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 O&M Expenses								
2 Production	\$ 12,218,623	5,054,873	13,900	1,371,463	5,701,424	41,043	35,577	344
3 Transmission	\$ 4,471,797	1,849,993	5,087	501,931	2,086,619	15,021	13,020	126
4 Distribution Substations	\$ 2,110,349	1,051,895	11,045	251,166	765,207	6,936	23,941	159
5 Distribution Primary	\$ 5,459,462	2,721,248	28,573	649,765	1,979,586	17,942	61,935	412
6 Distribution Secondary	\$ 2,022,581	1,407,813	14,782	336,150	222,299	9,282	32,041	213
7 Distribution - Transformers	\$ 392,621	195,701	2,055	46,728	142,363	1,290	4,454	30
8 Services	\$ 741,554	445,027	3,631	57,822	232,723	2,292	-	59
9 Meters	\$ 2,233,737	1,529,078	21,535	444,570	222,709	15,454	-	392
10 Customer Meter Reading	\$ 1,092,833	541,985	2,534	123,673	409,169	14,575	-	897
11 Customer Records	\$ 1,530,428	1,213,141	3,781	222,284	59,077	6,487	25,560	98
12 Customer Other	\$ 2,446,633	1,373,653	2,918	310,370	666,441	10,294	82,843	113
13 Street Lighting	\$ 452,836	-	-	-	-	-	452,836	-
14 Energy Related	\$ 670,975	247,400	906	71,173	340,811	2,958	7,706	21
15 Fuel	\$ 45,570,888	16,784,918	61,458	4,828,777	23,170,778	200,679	522,846	1,432
16 External Transmission	\$ 3,637,845	1,562,432	6,249	491,014	1,512,472	16,705	48,867	105
17 Ad Valorem	\$ -	-	-	-	-	-	-	-
18 Total O&M Expense	\$ 85,053,163	35,979,155	178,455	9,706,887	37,511,679	360,958	1,311,628	4,400
20 Depreciation								
21 Production	\$ 3,689,830	1,526,491	4,198	414,160	1,721,739	12,394	10,744	104
22 Transmission	\$ 4,489,807	1,857,444	5,108	503,952	2,095,023	15,082	13,073	126
23 Distribution Substations	\$ 1,090,686	543,648	5,708	129,809	395,480	3,584	12,373	82
24 Distribution Primary	\$ 3,817,184	1,902,661	19,978	454,307	1,384,101	12,545	43,304	288
25 Distribution Secondary	\$ 1,381,891	961,862	10,100	229,668	151,882	6,342	21,892	146
26 Distribution - Transformers	\$ 887,162	442,202	4,643	105,587	321,683	2,916	10,064	67
27 Services	\$ 959,465	575,801	4,698	74,814	301,110	2,966	-	76
28 Meters	\$ 712,533	487,756	6,870	141,812	71,041	4,930	-	125
29 Customer Meter Reading	\$ 136,963	67,926	318	15,500	51,280	1,827	-	112
30 Customer Records	\$ 108,646	86,122	268	15,780	4,194	461	1,815	7
31 Customer Other	\$ 304,824	171,142	364	38,669	83,031	1,283	10,321	14
32 Street Lighting	\$ 478,455	-	-	-	-	-	478,455	-
33 Energy Related	\$ -	-	-	-	-	-	-	-
34 Fuel	\$ -	-	-	-	-	-	-	-
35 External Transmission	\$ -	-	-	-	-	-	-	-
36 Ad Valorem	\$ -	-	-	-	-	-	-	-
37 Total Depreciation Exp	\$ 18,057,445	8,623,056	62,252	2,124,058	6,580,564	64,328	602,041	1,147

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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 O&M Expenses							
2	Production	3,402,084	1,513,015	138,740	1,034	12,541	1,359
3	Transmission	1,245,102	553,736	50,776	378	4,590	497
4	Distribution Substations	655,849	354,663	41,077	306	10,429	616
5	Distribution Primary	1,696,679	917,512	106,265	792	26,980	1,593
6	Distribution Secondary	877,761	474,667	54,975	410	13,958	824
7	Distribution - Transformers	122,018	65,984	7,642	57	1,940	115
8	Services	279,312	165,715	-	-	3,428	202
9	Meters	1,261,152	241,500	26,178	248	20,850	685
10	Customer Meter Reading	432,545	106,511	2,909	20	2,388	146
11	Customer Records	970,357	236,335	6,407	43	3,435	346
12	Customer Other	1,033,045	308,929	31,456	222	2,553	365
13	Street Lighting	-	-	-	-	-	-
14	Energy Related	167,594	73,058	6,698	50	815	91
15	Fuel	11,370,473	4,956,621	454,422	3,402	55,313	6,145
16	External Transmission	1,058,426	461,389	42,300	317	5,624	625
17	Ad Valorem	-	-	-	-	-	-
18	Total O&M Expense	24,572,396	10,429,635	969,846	7,279	164,846	13,609
20 Depreciation							
21	Production	1,027,375	456,906	41,897	312	3,787	410
22	Transmission	1,250,116	555,966	50,981	380	4,608	499
23	Distribution Substations	338,961	183,300	21,229	158	5,390	318
24	Distribution Primary	1,186,296	641,513	74,299	554	18,864	1,114
25	Distribution Secondary	599,714	324,307	37,561	280	9,536	563
26	Distribution - Transformers	275,710	149,096	17,268	129	4,384	259
27	Services	361,390	214,412	-	-	4,436	262
28	Meters	402,291	77,035	8,351	79	6,651	219
29	Customer Meter Reading	54,210	13,349	365	2	299	18
30	Customer Records	68,886	16,778	455	3	244	25
31	Customer Other	128,706	38,489	3,919	28	318	46
32	Street Lighting	-	-	-	-	-	-
33	Energy Related	-	-	-	-	-	-
34	Fuel	-	-	-	-	-	-
35	External Transmission	-	-	-	-	-	-
36	Ad Valorem	-	-	-	-	-	-
37	Total Depreciation Exp	5,693,655	2,671,151	256,324	1,925	58,518	3,733

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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 O&M Expenses											
2 Production	697,966	5,520	315,351	352,626	1,208,112	4,493,312	41,043	10,685	24,892	344	_12CPPProd
3 Transmission	255,443	2,020	115,413	129,055	442,148	1,644,471	15,021	3,910	9,110	126	_12CPTrans
4 Distribution Substations	110,198	991	74,877	65,100	166,676	598,531	6,936	7,140	16,801	159	NonCP
5 Distribution Primary	285,081	2,564	193,706	168,414	431,191	1,548,396	17,942	18,471	43,464	412	NonCPPPrimary
6 Distribution Secondary	147,484	1,327	100,212	87,128	222,299	-	9,282	9,556	22,486	213	NonCPSecond
7 Distribution - Transformers	20,502	184	13,930	12,112	31,009	111,354	1,290	1,328	3,126	30	DemTransf
8 Services	37,777	-	-	20,045	53,809	178,914	2,292	-	-	59	Services
9 Meters	353,723	2,967	33,554	54,325	177,191	45,518	15,454	-	-	392	MeterCost
10 Customer Meter Reading	90,657	216	1,407	31,393	304,901	104,268	14,575	-	-	897	MeterRdg
11 Customer Records	199,425	516	3,185	19,158	46,022	13,055	6,487	22,172	3,388	98	CustRecords
12 Customer Other	217,993	2,021	41,064	49,292	156,286	510,155	10,294	70,442	12,402	113	Customer
13 Street Lighting	-	-	-	-	-	-	-	64,846	387,990	-	Lighting
14 Energy Related	34,272	271	17,213	19,417	66,241	274,570	2,958	2,298	5,408	21	Energy
15 Fuel	2,325,200	18,407	1,167,839	1,317,331	4,494,304	18,676,474	200,679	155,926	366,921	1,432	Fuel
16 External Transmission	236,438	1,872	118,752	133,953	419,195	1,093,277	16,705	14,573	34,294	105	ExtTransm
17 Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
18 Total O&M Expense	5,012,160	38,876	2,196,504	2,459,347	8,219,385	29,292,294	360,958	381,346	930,282	4,400	
20 Depreciation											
21 Production	210,775	1,667	95,231	106,487	364,831	1,356,909	12,394	3,227	7,517	104	_12CPPProd
22 Transmission	256,472	2,028	115,878	129,574	443,928	1,651,095	15,082	3,926	9,147	126	_12CPTrans
23 Distribution Substations	56,953	512	38,698	33,646	86,143	309,337	3,584	3,690	8,683	82	NonCP
24 Distribution Primary	199,325	1,793	135,437	117,753	301,483	1,082,618	12,545	12,914	30,390	288	NonCPPPrimary
25 Distribution Secondary	100,766	906	68,468	59,528	151,882	-	6,342	6,529	15,363	146	NonCPSecond
26 Distribution - Transformers	46,326	417	31,477	27,367	70,068	251,614	2,916	3,001	7,063	67	DemTransf
27 Services	48,878	-	-	25,935	69,621	231,489	2,966	-	-	76	Services
28 Meters	112,833	946	10,703	17,329	56,522	14,520	4,930	-	-	125	MeterCost
29 Customer Meter Reading	11,362	27	176	3,934	38,213	13,068	1,827	-	-	112	MeterRdg
30 Customer Records	14,157	37	226	1,360	3,267	927	461	1,574	241	7	CustRecords
31 Customer Other	27,160	252	5,116	6,141	19,472	63,560	1,283	8,776	1,545	14	Customer
32 Street Lighting	-	-	-	-	-	-	-	68,515	409,940	-	Lighting
33 Energy Related	-	-	-	-	-	-	-	-	-	-	Energy
34 Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
35 External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
36 Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
37 Total Depreciation Exp	1,085,006	8,585	501,411	529,056	1,605,429	4,975,135	64,328	112,152	489,889	1,147	

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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	Regulatory Credits							
2	\$ 29,415	12,169	33	3,302	13,726	99	86	1
3	\$ 57,484	23,781	65	6,452	26,823	193	167	2
4	\$ 44,430	22,146	233	5,288	16,110	146	504	3
5	\$ 112,866	56,258	591	13,433	40,925	371	1,280	9
6	\$ 42,410	29,520	310	7,049	4,661	195	672	4
7	\$ 20,823	10,379	109	2,478	7,550	68	236	2
8	\$ 21,242	12,748	104	1,656	6,666	66	-	2
9	\$ 41,739	28,572	402	8,307	4,161	289	-	7
10	\$ 19,016	9,431	44	2,152	7,120	254	-	16
11	\$ 15,085	11,957	37	2,191	582	64	252	1
12	\$ 42,322	23,762	50	5,369	11,528	178	1,433	2
13	\$ 10,619	-	-	-	-	-	10,619	-
14	\$ -	-	-	-	-	-	-	-
15	\$ -	-	-	-	-	-	-	-
16	\$ -	-	-	-	-	-	-	-
17	\$ 392,854	168,975	675	53,017	163,079	1,807	5,290	11
18	\$ 850,305	409,698	2,654	110,693	302,933	3,729	20,539	59
19								
20	Taxes Other Than Income Taxes							
21	\$ 121,241	50,158	138	13,609	56,573	407	353	3
22	\$ 157,865	65,309	180	17,719	73,662	530	460	4
23	\$ 107,091	53,379	560	12,746	38,831	352	1,215	8
24	\$ 272,071	135,613	1,424	32,381	98,652	894	3,087	21
25	\$ 102,404	71,278	748	17,019	11,255	470	1,622	11
26	\$ 52,509	26,173	275	6,249	19,040	173	596	4
27	\$ 51,299	30,786	251	4,000	16,099	159	-	4
28	\$ 97,955	67,054	944	19,496	9,766	678	-	17
29	\$ 43,827	21,736	102	4,960	16,409	585	-	36
30	\$ 36,807	29,176	91	5,346	1,421	156	615	2
31	\$ 97,758	54,886	117	12,401	26,628	411	3,310	5
32	\$ 26,102	-	-	-	-	-	26,102	-
33	\$ 225,723	83,228	305	23,943	114,652	995	2,593	7
34	\$ -	-	-	-	-	-	-	-
35	\$ -	-	-	-	-	-	-	-
36	\$ 4,941,533	2,125,466	8,488	666,872	2,051,300	22,726	66,540	142
37	\$ 6,334,185	2,814,241	13,622	836,741	2,534,290	28,536	106,491	264

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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 Regulatory Credits						
2	Production	8,190	3,642	334	2	30
3	Transmission	16,006	7,118	653	5	59
4	Distribution Substations	13,808	7,467	865	6	220
5	Distribution Primary	35,076	18,968	2,197	16	558
6	Distribution Secondary	18,405	9,953	1,153	9	293
7	Distribution - Transformers	6,471	3,500	405	3	103
8	Services	8,001	4,747	-	-	98
9	Meters	23,565	4,513	489	5	390
10	Customer Meter Reading	7,527	1,853	51	0	42
11	Customer Records	9,564	2,329	63	0	34
12	Customer Other	17,870	5,344	544	4	44
13	Street Lighting	-	-	-	-	-
14	Energy Related	-	-	-	-	-
15	Fuel	-	-	-	-	-
16	External Transmission	-	-	-	-	-
17	Ad Valorem	114,468	49,899	4,575	34	607
18	Total Regulatory Credits	278,951	119,333	11,328	85	2,477
19						177
20 Taxes Other Than Income Taxes						
21	Production	33,758	15,013	1,377	10	124
22	Transmission	43,955	19,548	1,793	13	162
23	Distribution Substations	33,281	17,998	2,084	16	529
24	Distribution Primary	84,553	45,724	5,296	39	1,345
25	Distribution Secondary	44,441	24,033	2,783	21	707
26	Distribution - Transformers	16,319	8,825	1,022	8	259
27	Services	19,322	11,464	-	-	237
28	Meters	55,305	10,590	1,148	11	914
29	Customer Meter Reading	17,347	4,271	117	1	96
30	Customer Records	23,337	5,684	154	1	83
31	Customer Other	41,276	12,344	1,257	9	102
32	Street Lighting	-	-	-	-	-
33	Energy Related	56,380	24,577	2,253	17	274
34	Fuel	-	-	-	-	-
35	External Transmission	-	-	-	-	-
36	Ad Valorem	1,439,838	627,655	57,543	431	7,639
37	Total Taxes Oth Than Income	1,909,113	827,725	76,827	576	12,471
						1,151

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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	Regulatory Credits										
2	Production	1,680	13	759	849	2,908	10,817	99	26	60	1 _12CPProd
3	Transmission	3,284	26	1,484	1,659	5,684	21,139	193	50	117	2 _12CPTrans
4	Distribution Substations	2,320	21	1,576	1,371	3,509	12,601	146	150	354	3 NonCP
5	Distribution Primary	5,894	53	4,005	3,482	8,914	32,011	371	382	899	9 NonCPPPrimary
6	Distribution Secondary	3,093	28	2,101	1,827	4,661	-	195	200	471	4 NonCPSecond
7	Distribution - Transformers	1,087	10	739	642	1,645	5,906	68	70	166	2 DemTransf
8	Services	1,082	-	-	574	1,541	5,125	66	-	-	2 Services
9	Meters	6,610	55	627	1,015	3,311	851	289	-	-	7 MeterCost
10	Customer Meter Reading	1,578	4	24	546	5,305	1,814	254	-	-	16 MeterRdg
11	Customer Records	1,966	5	31	189	454	129	64	219	33	1 CustRecords
12	Customer Other	3,771	35	710	853	2,703	8,825	178	1,219	215	2 Customer
13	Street Lighting	-	-	-	-	-	-	-	1,521	9,098	- Lighting
14	Energy Related	-	-	-	-	-	-	-	-	-	- Energy
15	Fuel	-	-	-	-	-	-	-	-	-	- Fuel
16	External Transmission	-	-	-	-	-	-	-	-	-	- ExtTransm
17	Ad Valorem	25,529	202	12,822	14,463	45,199	117,880	1,807	1,578	3,712	11 AdValorem
18	Total Regulatory Credits	57,892	452	24,879	27,470	85,835	217,098	3,729	5,414	15,125	59
19											
20	Taxes Other Than Income Taxes										
21	Production	6,926	55	3,129	3,499	11,988	44,586	407	106	247	3 _12CPProd
22	Transmission	9,018	71	4,074	4,556	15,609	58,054	530	138	322	4 _12CPTrans
23	Distribution Substations	5,592	50	3,800	3,304	8,458	30,373	352	362	853	8 NonCP
24	Distribution Primary	14,207	128	9,653	8,393	21,488	77,164	894	920	2,166	21 NonCPPPrimary
25	Distribution Secondary	7,467	67	5,074	4,411	11,255	-	470	484	1,138	11 NonCPSecond
26	Distribution - Transformers	2,742	25	1,863	1,620	4,147	14,892	173	178	418	4 DemTransf
27	Services	2,613	-	-	1,387	3,722	12,377	159	-	-	4 Services
28	Meters	15,512	130	1,471	2,382	7,770	1,996	678	-	-	17 MeterCost
29	Customer Meter Reading	3,636	9	56	1,259	12,228	4,182	585	-	-	36 MeterRdg
30	Customer Records	4,796	12	77	461	1,107	314	156	533	81	2 CustRecords
31	Customer Other	8,710	81	1,641	1,970	6,245	20,384	411	2,815	496	5 Customer
32	Street Lighting	-	-	-	-	-	-	-	3,738	22,364	- Lighting
33	Energy Related	11,529	91	5,791	6,532	22,284	92,368	995	773	1,819	7 Energy
34	Fuel	-	-	-	-	-	-	-	-	-	- Fuel
35	External Transmission	-	-	-	-	-	-	-	-	-	- ExtTransm
36	Ad Valorem	321,119	2,542	161,283	181,928	568,536	1,482,764	22,726	19,844	46,696	142 AdValorem
37	Total Taxes Oth Than Income	413,867	3,261	197,912	221,701	694,837	1,839,453	28,536	29,891	76,600	264

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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	Income Taxes							
2	\$ -	-	-	-	-	-	-	-
3	\$ -	-	-	-	-	-	-	-
4	\$ -	-	-	-	-	-	-	-
5	\$ -	-	-	-	-	-	-	-
6	\$ -	-	-	-	-	-	-	-
7	\$ -	-	-	-	-	-	-	-
8	\$ -	-	-	-	-	-	-	-
9	\$ -	-	-	-	-	-	-	-
10	\$ -	-	-	-	-	-	-	-
11	\$ -	-	-	-	-	-	-	-
12	\$ -	-	-	-	-	-	-	-
13	\$ -	-	-	-	-	-	-	-
14	\$ -	-	-	-	-	-	-	-
15	\$ -	-	-	-	-	-	-	-
16	\$ -	-	-	-	-	-	-	-
17	\$ -	-	-	-	-	-	-	-
18	\$ -	-	-	-	-	-	-	-

Statement N
Class Allocation
Per Books
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NorthWestern Corporation
 dba NorthWestern Energy
 Class Cost of Service Study
 Allocation to Classes
 South Dakota Electric
 Test Year Ended September 30, 2014

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	\$ 536,475	221,941	610	60,216	250,329	1,802	1,562	15
3	Transmission	\$ 337,224	139,510	384	37,851	157,355	1,133	982	9
4	Distribution Substations	\$ 126,420	63,014	662	15,046	45,840	415	1,434	10
5	Distribution Primary	\$ 321,366	160,184	1,682	38,248	116,526	1,056	3,646	24
6	Distribution Secondary	\$ 122,300	85,127	894	20,326	13,442	561	1,937	13
7	Distribution - Transformers	\$ 80,095	39,923	419	9,533	29,042	263	909	6
8	Services	\$ 61,331	36,806	300	4,782	19,248	190	-	5
9	Meters	\$ 94,926	64,980	915	18,893	9,464	657	-	17
10	Customer Meter Reading	\$ 36,042	17,875	84	4,079	13,495	481	-	30
11	Customer Records	\$ 46,953	37,219	116	6,820	1,812	199	784	3
12	Customer Other	\$ 82,164	46,131	98	10,423	22,381	346	2,782	4
13	Street Lighting	\$ 34,772	-	-	-	-	-	34,772	-
14	Energy Related	\$ 42,652	15,727	58	4,524	21,665	188	490	1
15	Fuel	\$ -	-	-	-	-	-	-	-
16	External Transmission	\$ -	-	-	-	-	-	-	-
17	Ad Valorem	\$ -	-	-	-	-	-	-	-
18	Total Adjustment to Taxes	\$ 1,922,721	928,436	6,221	230,740	700,598	7,291	49,298	136
19									
20	Total Operating Expense	\$ 112,217,818	\$ 48,754,586	\$ 263,204	\$ 13,009,120	\$ 47,630,063	\$ 464,841	\$ 2,089,997	\$ 6,007
21									
22	Operating Income								
23	Production	\$ 6,105,243	908,102	(8,990)	735,212	4,416,086	57,261	(2,693)	266
24	Transmission	\$ 4,651,336	691,846	(6,849)	560,128	3,364,436	43,625	(2,052)	203
25	Distribution Substations	\$ 1,160,996	204,768	(10,474)	136,178	819,601	13,284	(2,529)	169
26	Distribution Primary	\$ 2,129,028	375,503	(19,207)	249,722	1,502,979	24,360	(4,638)	310
27	Distribution Secondary	\$ 697,708	207,562	(10,617)	138,036	351,655	13,465	(2,564)	172
28	Distribution - Transformers	\$ 1,394,540	245,959	(12,581)	163,571	984,470	15,956	(3,038)	203
29	Services	\$ 481,685	118,017	(3,835)	80,401	282,143	4,890	-	69
30	Meters	\$ 590,687	213,678	(7,785)	224,433	149,320	10,888	-	153
31	Customer Meter Reading	\$ 129,864	23,402	(279)	19,568	83,807	3,254	-	111
32	Customer Records	\$ 61,086	29,524	(222)	23,399	6,962	813	604	7
33	Customer Other	\$ 181,515	50,173	(287)	41,604	84,392	2,285	3,334	14
34	Street Lighting	\$ (70,065)	-	-	-	-	-	(70,065)	-
35	Energy Related	\$ 742,952	98,200	(1,270)	76,518	561,783	8,975	(1,290)	36
36	Fuel - Not Included in Total	\$ 499,000	183,795	673	52,875	253,720	2,197	5,725	16
37	Ext Trans - Not Included in Tot	\$ (117,319)	(50,388)	(202)	(15,835)	(48,777)	(539)	(1,576)	(3)
38	Ad Valorem - Not Incl in Total	\$ 6,281	2,701	11	848	2,607	29	85	0
39	Adj Operating Income	\$ 18,256,577	\$ 3,166,735	\$ (82,395)	\$ 2,448,769	\$ 12,607,632	\$ 199,055	\$ (84,932)	\$ 1,713
40									
41	Rate of Return	6.15%	2.30%	-9.24%	7.03%	10.73%	18.89%	-1.71%	10.48%

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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 Adjustments to Taxes						
2	149,373	66,431	6,092	45	551	60
3	93,895	41,758	3,829	29	346	38
4	39,289	21,246	2,461	18	625	37
5	99,873	54,008	6,255	47	1,588	94
6	53,076	28,702	3,324	25	844	50
7	24,892	13,461	1,559	12	396	23
8	23,101	13,706	-	-	284	17
9	53,594	10,263	1,112	11	886	29
10	14,266	3,513	96	1	79	5
11	29,770	7,251	197	1	105	11
12	34,692	10,375	1,056	7	86	12
13	-	-	-	-	-	-
14	10,654	4,644	426	3	52	6
15	-	-	-	-	-	-
16	-	-	-	-	-	-
17	-	-	-	-	-	-
18	626,474	275,357	26,407	198	5,841	380
19						
20	\$ 33,080,589	\$ 14,323,200	\$ 1,340,732	\$ 10,064	\$ 244,153	\$ 19,051
21						
22	Operating Income					
23	1,336,210	(296,930)	(130,065)	(1,114)	(9,395)	405
24	1,018,004	(226,219)	(99,091)	(849)	(7,158)	309
25	353,645	(95,557)	(52,867)	(453)	(10,726)	252
26	648,512	(175,231)	(96,948)	(831)	(19,670)	462
27	358,470	(96,860)	(53,588)	(459)	(10,872)	256
28	424,784	(114,779)	(63,502)	(544)	(12,884)	303
29	167,745	(49,728)	-	-	(3,927)	92
30	250,139.60	(23,934)	(12,393)	(135)	(7,888)	103
31	27,187	(3,345)	(436)	(3)	(286)	7
32	34,233	(4,166)	(539)	(4)	(231)	9
33	64,548	(9,645)	(4,691)	(38)	(304)	17
34	-	-	-	-	-	-
35	143,155	(31,181)	(13,656)	(118)	(1,328)	59
36	124,506	54,275	4,976	37	606	67
37	(34,134)	(14,880)	(1,364)	(10)	(181)	(20)
38	1,830	798	73	1	10	1
39	\$ 4,826,634	\$ (1,127,574)	\$ (527,778)	\$ (4,547)	\$ (84,670)	\$ 2,275
40						
41	5.32%	-2.66%	-12.69%	-14.59%	-10.14%	4.04%

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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	30,645	242	13,846	15,482	53,044	197,285	1,802	469	1,093	15	_12CPProd
3	Transmission	19,263	152	8,703	9,732	33,343	124,012	1,133	295	687	9	_12CPTrans
4	Distribution Substations	6,601	59	4,485	3,900	9,985	35,855	415	428	1,006	10	NonCP
5	Distribution Primary	16,781	151	11,402	9,914	25,382	91,145	1,056	1,087	2,558	24	NonCPPrimary
6	Distribution Secondary	8,918	80	6,060	5,268	13,442	-	561	578	1,360	13	NonCPSecond
7	Distribution - Transformers	4,182	38	2,842	2,471	6,326	22,716	263	271	638	6	DemTransf
8	Services	3,124	-	-	1,658	4,450	14,797	190	-	-	5	Services
9	Meters	15,032	126	1,426	2,309	7,530	1,934	657	-	-	17	MeterCost
10	Customer Meter Reading	2,990	7	46	1,035	10,056	3,439	481	-	-	30	MeterRdg
11	Customer Records	6,118	16	98	588	1,412	401	199	680	104	3	CustRecords
12	Customer Other	7,321	68	1,379	1,655	5,248	17,132	346	2,366	416	4	Customer
13	Street Lighting	-	-	-	-	-	-	-	4,979	29,792	-	Lighting
14	Energy Related	2,179	17	1,094	1,234	4,211	17,454	188	146	344	1	Energy
15	Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
16	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
17	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
18	Total Adjustment to Taxes	123,155	957	51,382	55,246	174,428	526,170	7,291	11,299	37,999	136	
19												
20	Total Operating Expense	\$ 6,692,080	\$ 52,132	\$ 2,972,088	\$ 3,292,820	\$ 10,779,915	\$ 36,850,149	\$ 464,841	\$ 540,102	\$ 1,549,895	\$ 6,007	
21												
22	Operating Income											
23	Production	909,081	(1,432)	(231,847)	59,410	1,837,975	2,578,111	57,261	3,659	(6,352)	266	
24	Transmission	692,592	(1,091)	(176,635)	45,262	1,400,278	1,964,158	43,625	2,788	(4,839)	203	
25	Distribution Substations	197,050	(353)	(75,577)	15,058	348,129	471,472	13,284	3,357	(5,886)	169	
26	Distribution Primary	361,348	(647)	(138,592)	27,613	638,397	864,582	24,360	6,155	(10,794)	310	
27	Distribution Secondary	199,738	(358)	(76,608)	15,263	351,655	-	13,465	3,402	(5,966)	172	
28	Distribution - Transformers	236,688	(424)	(90,780)	18,087	418,158	566,312	15,956	4,032	(7,070)	203	
29	Services	75,237	-	-	5,164	125,176	156,967	4,890	-	-	69	
30	Meters	232,658	(389)	(12,458)	4,622	136,132	13,189	10,888	-	-	153	
31	Customer Meter Reading	18,896	(9)	(166)	846	74,233	9,574	3,254	-	-	111	
32	Customer Records	23,331	(12)	(210)	290	6,289	673	813	682	(78)	7	
33	Customer Other	45,169	(83)	(4,803)	1,321	37,826	46,566	2,285	3,838	(503)	14	
34	Street Lighting	-	-	-	-	-	-	-	20,258	(90,324)	-	
35	Energy Related	97,079	(153)	(27,523)	7,114	219,167	342,615	8,975	1,712	(3,001)	36	
36	Fuel - Not Included in Total	25,461	202	12,788	14,425	49,213	204,507	2,197	1,707	4,018	16	
37	Ext Trans - Not Included in Tot	(7,625)	(60)	(3,830)	(4,320)	(13,519)	(35,258)	(539)	(470)	(1,106)	(3)	
38	Ad Valorem - Not Incl in Total	408	3	205	231	723	1,885	29	25	59	0	
39	Adj Operating Income	\$ 3,088,869	\$ (4,952)	\$ (835,198)	\$ 200,050	\$ 5,593,413	\$ 7,014,219	\$ 199,055	\$ 49,883	\$ (134,814)	\$ 1,713	
40												
41	Rate of Return	17.63%	-3.51%	-9.95%	2.28%	20.60%	7.77%	18.89%	4.64%	-3.45%	10.48%	

NorthWestern Corporation
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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	6.1545%							
2	72,988,292	38,132,646	308,933	8,611,779	23,785,129	204,980	1,940,013	4,812
3	20,365,085	9,310,274	31,832	2,261,821	8,641,641	48,548	70,447	524
4	12,801,336	5,970,333	21,164	1,418,561	5,317,317	27,870	45,768	323
5	4,799,034	2,596,565	34,112	572,729	1,521,664	10,651	62,994	319
6	12,199,353	6,455,741	80,344	1,454,793	4,022,856	30,702	154,076	841
7	4,642,635	3,381,814	42,451	759,582	361,693	15,740	80,919	437
8	3,040,490	1,761,163	26,718	363,748	840,077	3,842	44,764	177
9	2,328,187	1,490,579	14,763	158,570	658,751	5,356	-	168
10	3,603,466	2,569,699	42,042	659,630	310,254	21,236	-	605
11	1,368,206	700,758	3,487	152,230	493,188	17,421	-	1,121
12	1,782,374	1,423,052	4,605	251,052	66,306	7,255	29,990	113
13	3,119,032	1,779,390	3,994	385,720	830,352	12,300	107,136	141
14	1,319,969	-	-	-	-	-	1,319,969	-
15	1,619,125	693,278	3,422	173,343	721,029	4,060	23,950	45
16	-	-	-	-	-	-	-	-
17	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-
19	\$ 72,988,292	38,132,646	308,933	8,611,779	23,785,129	204,980	1,940,013	4,812
20								
21	\$ 72,988,293	29,993,831	97,783	9,081,955	32,059,446	411,424	1,337,952	5,901
22	21,211,631	7,171,797	8,279	2,433,667	11,447,841	107,934	41,419	693
23	13,446,285	4,341,115	3,220	1,549,483	7,455,247	73,114	23,653	451
24	4,558,732	1,901,517	7,392	541,052	2,047,803	24,428	36,113	426
25	11,758,689	5,181,166	31,345	1,396,705	4,987,685	55,966	104,783	1,038
26	4,245,074	2,677,283	15,366	727,473	741,029	29,705	53,672	546
27	2,751,849	926,301	(5,377)	325,700	1,472,053	20,390	12,476	307
28	2,276,153	1,196,189	4,980	220,422	843,922	10,427	-	212
29	3,723,238	2,358,348	22,459	847,885	461,315	32,528	-	703
30	1,445,673	676,097	2,773	168,492	576,323	20,796	-	1,192
31	1,780,203	1,392,257	4,026	273,085	73,305	8,098	29,314	117
32	3,126,048	1,703,732	3,228	415,192	886,030	14,669	103,047	150
33	923,230	-	-	-	-	-	923,230	-
34	1,741,489	468,029	91	182,799	1,066,893	13,367	10,244	67
35	-	-	-	-	-	-	-	-
36	-	-	-	-	-	-	-	-
37	0	-	0	-	-	-	-	-
38	\$ 72,988,293	29,993,831	97,783	9,081,955	32,059,446	411,424	1,337,952	5,901

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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					
	24,234,640	12,464,311	1,422,692	11,003	293,907	15,026
3	5,875,092	3,093,476	339,101	2,605	29,415	2,417
4	3,720,325	2,020,724	227,530	1,755	19,624	1,540
5	1,497,074	964,248	134,211	1,032	32,662	1,450
6	3,801,631	2,339,451	312,272	2,386	76,693	3,651
7	1,985,008	1,230,219	165,322	1,265	40,542	1,909
8	951,692	700,437	108,189	845	25,771	947
9	885,010	605,569	-	-	14,106	658
10	2,079,579	436,963	52,649	508	40,894	1,148
11	554,669	141,997	4,065	28	3,299	188
12	1,132,532	282,577	7,890	53	4,200	405
13	1,323,715	411,466	43,897	312	3,523	471
14	-	-	-	-	-	-
15	428,314	237,184	27,565	215	3,180	242
16	-	-	-	-	-	-
17	-	-	-	-	-	-
18	-	-	-	-	-	-
19	24,234,640	12,464,311	1,422,692	11,003	293,907	15,026
20						
21	Base Revenues Current Rates					
	23,064,907	6,710,910	216,959	1,055	84,594	13,190
22	5,551,262	1,578,405	41,961	168	6,189	2,090
23	3,473,612	866,453	1,152	(102)	1,929	1,291
24	1,411,368	476,675	13,433	41	6,146	1,246
25	3,644,464	1,445,342	90,791	569	28,067	3,278
26	1,898,133	735,993	42,897	260	13,664	1,703
27	848,746	114,784	(36,884)	(346)	(6,079)	702
28	844,357	351,832	-	-	4,397	583
29	2,018,958	314,842	24,336	213	21,394	1,065
30	548,080	124,929	3,068	20	2,591	183
31	1,124,235	261,320	6,658	44	3,629	398
32	1,308,072	362,252	33,179	229	2,770	457
33	-	-	-	-	-	-
34	393,621	78,082	(3,632)	(42)	(103)	194
35	-	-	-	-	-	-
36	-	-	-	-	-	-
37	-	-	-	-	0	0
38	23,064,907	6,710,910	216,959	1,055	84,594	13,190

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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	3,609,079	43,770	2,676,445	2,282,483	4,532,411	19,252,717	204,980	416,599	1,523,415	4,812	
3	863,297	11,471	735,939	651,115	1,349,221	7,292,420	48,548	18,728	51,718	524	
4	502,679	7,513	490,636	417,733	759,571	4,557,746	27,870	11,895	33,873	323	
5	177,406	2,740	233,295	159,287	240,854	1,280,810	10,651	16,552	46,442	319	
6	502,810	6,621	548,411	396,950	710,124	3,312,732	30,702	41,852	112,225	841	
7	258,379	3,484	289,852	207,866	361,693	-	15,740	21,867	59,052	437	
8	70,856	2,012	183,578	107,302	74,168	765,909	3,842	10,666	34,098	177	
9	91,392	-	-	67,178	120,298	538,454	5,356	-	-	168	
10	495,739	5,419	65,612	92,860	237,587	72,667	21,236	-	-	605	
11	109,144	289	1,941	40,857	361,216	131,972	17,421	-	-	1,121	
12	223,977	619	3,891	22,565	51,191	15,115	7,255	25,929	4,061	113	
13	262,336	2,702	56,583	64,099	185,092	645,260	12,300	90,553	16,583	141	
14	-	-	-	-	-	-	-	172,554	1,147,415	-	
15	51,063	901	66,707	54,671	81,397	639,632	4,060	6,003	17,947	45	
16	-	-	-	-	-	-	-	-	-	-	
17	-	-	-	-	-	-	-	-	-	-	
18	-	-	-	-	-	-	-	-	-	-	
19	Tot Rev Equalized Claimed ROR										
19	3,609,079	43,770	2,676,445	2,282,483	4,532,411	19,252,717	204,980	416,599	1,523,415	4,812	
20	Base Revenues Current Rates										
21	6,702,445	22,803	596,960	1,759,748	10,566,129	21,493,317	411,424	391,458	946,494	5,901	
22	1,773,702	5,407	158,683	495,876	3,331,878	8,115,963	107,934	16,884	24,535	693	
23	1,196,279	2,893	50,849	299,462	2,270,077	5,185,170	73,114	10,490	13,163	451	
24	374,743	1,245	45,123	119,941	616,387	1,431,416	24,428	14,860	21,253	426	
25	864,685	3,880	203,342	324,797	1,398,775	3,588,911	55,966	38,749	66,034	1,038	
26	458,408	1,969	99,113	167,983	741,029	-	29,705	20,152	33,520	546	
27	307,889	217	(42,446)	60,041	525,243	946,810	20,390	8,634	3,843	307	
28	166,738	-	-	53,684	255,327	588,595	10,427	-	-	212	
29	728,736	3,773	34,594	80,783	384,434	76,880	32,528	-	-	703	
30	128,068	251	1,529	38,645	441,292	135,031	20,796	-	-	1,192	
31	247,342	568	3,368	21,808	57,975	15,330	8,098	25,586	3,729	117	
32	307,571	2,349	44,625	60,647	225,895	660,135	14,669	88,619	14,429	150	
33	-	-	-	-	-	-	-	162,344	760,886	-	
34	148,284	252	(1,819)	36,081	317,817	749,076	13,367	5,140	5,103	67	
35	-	-	-	-	-	-	-	-	-	-	
36	-	-	-	-	-	-	-	-	-	-	
37	-	-	-	-	-	-	-	-	-	-	
38	Total Base Rev Current Rates										
38	6,702,445	22,803	596,960	1,759,748	10,566,129	21,493,317	411,424	391,458	946,494	5,901	

NorthWestern Corporation
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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	<u>SD Gross Receipts Tax Increase</u>							
2	\$ -	-	-	-	-	-	-	-
3	\$ -	-	-	-	-	-	-	-
4	\$ -	-	-	-	-	-	-	-
5	\$ -	-	-	-	-	-	-	-
6	\$ -	-	-	-	-	-	-	-
7	\$ -	-	-	-	-	-	-	-
8	\$ -	-	-	-	-	-	-	-
9	\$ -	-	-	-	-	-	-	-
10	\$ -	-	-	-	-	-	-	-
11	\$ -	-	-	-	-	-	-	-
12	\$ -	-	-	-	-	-	-	-
13	\$ -	-	-	-	-	-	-	-
14	\$ -	-	-	-	-	-	-	-
15	\$ -	-	-	-	-	-	-	-
16	\$ -	-	-	-	-	-	-	-
17	\$ -	-	-	-	-	-	-	-
18	\$ -	-	-	-	-	-	-	-

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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	<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