NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Income Statement-Customer Component Claimed ROR South Dakota Electric Test Year Ended December 31, 2022

## CUSTOMER COMPONENT CLAIMED ROR

	CEAINED NON									
Line			Total	Total	Total	Total	Total	Total	Total	Controlled
No.	Description	Reference	Service Area	Residential	Irrigation	Commercial	Comm & Ind	Municipal	Lighting	Off-Peak 70
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Rate Base Customer Costs:									
2	Gas Plant in Service		73,442,110	39,334,872	293,617	7,390,768	12,581,904	252,653	13,566,240	22,057
3	Less: Accumulated Reserve for Depreciation		27,186,247	11,103,578	92,574	1,466,940	5,639,861	59,825	8,813,403	10,065
4	Plus: Working Capital		385,641	175,951	1,979	24,843	72,199	958	109,557	156
5	Plus: Other Addition to Rate Base		8,152	4,775	29	1,002	1,223	33	1,088	2
6	Less: Deductions to Rate Base		1,455,246	831,043	6,566	151,326	272,787	5,229	187,798	496
7	Total Customer Component Rate Base		45,194,410	27,580,976	196,484	5,798,346	6,742,677	188,590	4,675,684	11,653
8										
9	Revenues:									
10	Elect Customer Sales Rev Required Claimed ROR		16,341,030	9,638,201	60,141	1,963,600	2,429,463	63,211	2,182,666	3,749
11	Wholesale Sales Revenues		0	0	0	0	0	0	0	0
12	Other Revenues		76,974	47,551	303	9,799	12,325	320	6,657	20
13	Total Revenues		16,418,005	9,685,751	60,443	1,973,399	2,441,788	63,531	2,189,323	3,769
14					,	7 7	, ,	,	, ,	<u> </u>
15	Expenses:									
16	Operations & maintenance expenses		7,879,321	4,756,589	23,481	1,015,240	1,193,730	32,768	855.856	1,657
17	Depreciation & amortization expense		4,521,917	2,448,672	17,140	497,429	675,268	16,459	865,808	1,141
18	Regulatory Credits		0	0	0	0	0	0	0	0
19	Taxes other than income taxes		299,794	174,396	996	36,916	48,999	1,212	37,203	71
20			,	,		,	,	-,		
21	Total Expenses		12,701,033	7,379,657	41,617	1,549,585	1,917,997	50,439	1,758,867	2,870
22				.,,,.,		.,,,	.,,,,	,	.,,,	
23	Operating Income Before Income Taxes		3,716,972	2,306,095	18,826	423,813	523,791	13,092	430,455	899
24	Speciality in some person income value		9,1.19,0.1	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.0,020	,	0=0,701	,	100,100	
25	Federal Income Taxes		435,604	310,139	3,943	(4,916)	5,979	(2,413)	122,767	104
26			,	- 10,100	0,0.0	( ,, - , - ,	-,-,-	(=, )	,.	
27	Adjustments to Taxes		(1,047,456)	(613,512)	(3,714)	(128,790)	(157,164)	(4,192)	(139,838)	(245)
28	The second section of the second seco		(1,011,100)	(,)	(=1)	(120)	(,)	( 1, 10=)	(,)	(= /
29	Net Operating Income		4,328,823	2,609,468	18,597	557,520	674,976	19,697	447,526	1,040
30	That operating meeting		1,020,020	2,000,100	10,001	001,020	0, 1,0,0	,	111,020	1,010
31	Customer Component Return on Rate Base		9.58%	9.46%	9.46%	9.62%	10.01%	10.44%	9.57%	8.92%
32	Castomer Component Netam of Nate Base		3.5070	3.4070	0.4070	3.02 /0	10.0170	10.4470	3.07 70	0.0270
33										
34	Customer Component Revenue Requirement Line 9		16,341,030	9,638,201	60,141	1,963,600	2,429,463	63,211	2,182,666	3,749
35	Customer Component Revenue Requirement Line 9		10,341,030	9,030,201	60, 141	1,963,600	2,429,463	63,211	2,102,000	3,749
	Number of Annual Customers		010 751	610.005	1 004	100 E11	20.004	2 200	42.059	74
36 37	Number of Annual Customers		812,754	612,825	1,004	122,511	30,994	3,288	42,058	74
37 38	Customer Charge & Month/Customer		\$20.11	\$15.73	\$59.90	\$16.03	\$78.38	\$19.22	\$51.90	\$50.67
36	Customer Charge - \$/Month/Customer		Φ∠∪.11	φ15./3	φοθ.90	\$10.03	\$10.38	φ19.22	<b>ф</b> Э1.90	φου.67

NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Income Statement-Customer Component Claimed ROR South Dakota Electric Test Year Ended December 31, 2022

## CUSTOMER COMPONENT

	CLAIMED ROR				Residential			
Line			Residential	Residential	Sp Htg &	Residential	Irrigation Interr	Irrigation
No.	Description	Reference	Basic 10	w/Sp Htg 11	Cooling 14	Dual-Fuel 15	Irr 16 & 18	Irr 17
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Rate Base Customer Costs:							
2	Gas Plant in Service		27,303,604	11,576,063	451,962	3,243	270,980	22,637
3	Less: Accumulated Reserve for Depreciation		6,876,401	4,198,183	28,815	180	85,358	7,216
4	Plus: Working Capital		107,935	67,287	722	6	1,846	133
5	Plus: Other Addition to Rate Base		3,493	1,211	70	0	26	2
6 7	Less: Deductions to Rate Base		569,034 19,969,596	253,220 7,193,159	8,726 415,214	3,007	6,071 181,423	495 15,061
	Total Customer Component Rate Base	:	19,909,090	7,193,139	415,214	3,007	101,423	13,001
8 9	Revenues:							
10	Elect Customer Sales Rev Required Claimed ROR		6,995,295	2,490,664	151,159	1,082	55,548	4,593
11	Wholesale Sales Revenues		6,995,295 0	2,490,004	151,159	1,062	00,046	4,595
12	Other Revenues		34,489	12,390	667	5	278	25
13	Total Revenues	•	7,029,785	2,503,053	151,827	1,087	55,826	4,618
14	Total Nevenues	•	1,023,100	2,000,000	101,021	1,007	00,020	4,010
15	Expenses:							
16	Operations & maintenance expenses		3,540,811	1,144,259	71,023	497	21,306	2,175
17	Depreciation & amortization expense		1,752,404	661,829	34,193	246	15.802	1,339
18	Regulatory Credits		0	0	0	0	0	0
19	Taxes other than income taxes		127,822	43,857	2,698	19	910	86
20								
21	Total Expenses	•	5,421,037	1,849,944	107,914	761	38,018	3,599
22		•						
23	Operating Income Before Income Taxes		1,608,748	653,109	43,912	326	17,808	1,018
24								
25	Federal Income Taxes		167,899	128,075	14,057	108	4,125	(182)
26								
27	Adjustments to Taxes		(448,767)	(155,647)	(9,035)	(64)	(3,405)	(309)
28							17.007	
29	Net Operating Income		1,889,615	680,681	38,890	282	17,087	1,510
30	0.40		0.100/	0.400/	0.070/	0.000/	0.400/	10.000/
31	Customer Component Return on Rate Base		9.46%	9.46%	9.37%	9.38%	9.42%	10.02%
32								
33	Contains Comment Books and Books and Comment Line Co		0.005.005	0.400.004	454.450	4.000	55.540	4.500
34 35	Customer Component Revenue Requirement Line 9		6,995,295	2,490,664	151,159	1,082	55,548	4,593
36	Number of Annual Customers		469,611	130,750	12,380	84	817	187
37	Number of Affilial Castomers		409,011	130,730	12,300	04	017	107
38	Customer Charge - \$/Month/Customer		\$14.90	\$19.05	\$12.21	\$12.88	\$67.99	\$24.56
39	Subterner Sharge Stringtham Subterner		Ψ11.00	Ψ10.00	V.2.21	¥12.00	φον.σσ	Ψ2 1.00
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NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Income Statement-Customer Component Claimed ROR South Dakota Electric Test Year Ended December 31, 2022

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## CUSTOMER COMPONENT

Line	CLAIMED ROR		Commercial	Commercial Sep Mtr	Commercial Comm Sp Htg	Commercial All-Inclusive	Comm & Ind	Comm & Ind Lg Comm	Municipal	Lighting Reddy-Guard	Lighting Hwy Str &	Controlled
No.		Reference	Gen Serv 21	Water Htg 23	& Cooling 24	Comm 25	33	& Ind 34	Pumping 41	Ltg 19	Area Ltg 56	Off-Peak 70
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)
4	Rate Base Customer Costs:											
2	Gas Plant in Service		5,571,544	27,141	406,740	1,385,343	3,975,796	8,606,108	252.653	2,149,452	11,416,788	22,057
3	Less: Accumulated Reserve for Depreciation		995,836	1,359	42,682	427,063	1,254,588	4,385,274	59,825	1,335,580	7,477,822	10,065
3	Plus: Working Capital		17,106	1,359	42,062 178	7,504	1,254,566	4,365,274 52,377	958	1,335,560	95,470	156
4	Plus: Other Addition to Rate Base		780	55 4	66	153	19,622	52,377 774	33	201	95,470	2
5	Less: Deductions to Rate Base		113,342	531	7,539	29,914	84,779	188,008	5,229	29,755	158,043	496
7	Total Customer Component Rate Base		4,480,252	25,310	356,762	936,021	2,656,700	4,085,977	188,590	798,405	3,877,279	11,653
8	Total Customer Component Nate base		4,400,232	25,510	330,702	930,021	2,030,700	4,005,311	100,390	1 90,403	3,011,219	11,000
9	Revenues:											
10	Elect Customer Sales Rev Required Claimed ROR		1,500,511	8,697	140,481	313,912	861,978	1,567,485	63,211	393,822	1,788,844	3,749
11	Wholesale Sales Revenues		1,500,511	0,037	0	0	001,570	1,507,100	05,211	0	1,700,044	3,749
12	Other Revenues		7,609	40	607	1,543	4,486	7,839	320	1,334	5,323	20
13	Total Revenues		1,508,119	8,736	141,088	315,455	866,464	1,575,324	63,531	395,156	1,794,167	3,769
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15	Expenses:											
16	Operations & maintenance expenses		799,703	4,092	70,285	141,160	430,702	763,028	32,768	188,250	667,606	1,657
17	Depreciation & amortization expense		381,389	2,057	30,619	83,365	240,006	435,262	16,459	139,074	726,734	1,141
18	Regulatory Credits		0	0	0	0	0	0	0	0	0	0
19	Taxes other than income taxes		28,506	157	2,674	5,579	16,870	32,129	1,212	7,473	29,731	71
20												
21	Total Expenses	•	1,209,598	6,306	103,578	230,104	687,577	1,230,419	50,439	334,796	1,424,071	2,870
22		•										
23	Operating Income Before Income Taxes		298,521	2,431	37,510	85,351	178,887	344,904	13,092	60,360	370,096	899
24												
25	Federal Income Taxes		(27,943)	543	10,619	11,866	(28,256)	34,235	(2,413)	4,038	118,729	104
26												
27	Adjustments to Taxes		(100,231)	(534)	(8,419)	(19,606)	(57,717)	(99,447)	(4,192)	(25,807)	(114,031)	(245)
28												
29	Net Operating Income		426,696	2,422	35,310	93,091	264,860	410,116	19,697	82,129	365,398	1,040
30												
31	Customer Component Return on Rate Base		9.52%	9.57%	9.90%	9.95%	9.97%	10.04%	10.44%	10.29%	9.42%	8.92%
32												
33												
34	Customer Component Revenue Requirement Line 9		1,500,511	8,697	140,481	313,912	861,978	1,567,485	63,211	393,822	1,788,844	3,749
35												
36	Number of Annual Customers		105,155	708	7,028	9,620	25,139	5,855	3,288	40,359	1,699	74
37	0		04 : 07	040.00	040.00	200.00	00100	#007.70	040.00	AC 72	04.050.00	<b>AFO 07</b>
38	Customer Charge - \$/Month/Customer		\$14.27	\$12.28	\$19.99	\$32.63	\$34.29	\$267.72	\$19.22	\$9.76	\$1,052.88	\$50.67
39												