

MONTANA-DAKOTA UTILITIES CO.
SUMMARY OF OPERATION AND MAINTENANCE EXPENSES
ELECTRIC UTILITY - SOUTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2022

	<u>South Dakota</u>	<u>Pro Forma Adjustments</u>	<u>Pro Forma</u>
Fuel and Purchased Power	\$3,694,538	(\$461,995)	\$3,232,543
Production	1,255,309	139,965	1,395,274
Transmission	2,132,290	(1,392,035)	740,255
Distribution	1,224,012	157,908	1,381,920
Customer Accounts	252,087	39,449	291,536
Customer Service & Information	21,666	1,931	23,597
Sales	9,566	196	9,762
Administrative and General	<u>1,778,376</u>	<u>241,214</u>	<u>2,019,590</u>
Total Operation and Maintenance Expenses	<u><u>\$10,367,844</u></u>	<u><u>(\$1,273,367)</u></u>	<u><u>\$9,094,477</u></u>

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Account No.	Per Books	Pro Forma Adjustments	Pro Forma
<u>Production Expenses:</u>			
<u>Steam Production</u>			
<u>Operation</u>			
500	Operation Supervision & Engineering	\$56,309	
501	Fuel	1,279,804	
502	Steam Expense	159,018	
505	Steam-Electric Expense	56,444	
506	Miscellaneous Steam Power Expense	106,880	
507	Rents	(197)	
	Total Steam Production Operation Expense	\$1,658,258	
<u>Maintenance</u>			
510	Maintenance Supervision & Engineering	\$25,080	
511	Maintenance of Structures	20,940	
512	Maintenance of Boiler Plant	197,600	
513	Maintenance of Electric Plant	87,754	
514	Maintenance of Miscellaneous Steam Plant	33,319	
	Total Steam Production Maintenance Expense	\$364,693	
	Total Steam Production Expense	\$2,022,951	
 <u>Other Generation</u>			
<u>Operation</u>			
546	Operation Supervision & Engineering	\$17,442	
547	Fuel	174,879	
548	Generation Expenses	216,856	
549	Miscellaneous Other Power Generation Expenses	61,825	
550	Rents	44,945	
	Total Other Generation Operation Expense	\$515,947	
<u>Maintenance</u>			
551	Maintenance Supervision & Engineering	\$12,214	
552	Maintenance of Structures	13,151	
553	Maintenance of Generating & Electric Plant	48,647	
554	Maintenance of Miscellaneous Other Power Generation Plant	7,916	
	Total Other Generation Maintenance Expense	\$81,928	
	Total Other Generation Expense	\$597,875	
 <u>Other Power Supply Expense</u>			
555	Purchased Power	\$2,239,855	
556	System Control & Load Dispatching	89,166	
	Total Other Power Supply Expense	\$2,329,021	
	Total Production Expense	\$4,949,847	(\$322,030) \$4,627,817

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	<u>Transmission Expense:</u>			
	<u>Operation</u>			
560	Operation Supervision & Engineering	\$220,471		
561	Load Dispatching	120,196		
562	Station Expenses	66,965		
563	Overhead Line Expenses	118,534		
565	Transmission of Electricity by Others	1,362,829		
566	Miscellaneous Transmission Expenses	14,102		
567	Rents	3,995		
	Total Transmission Operation Expense	<u>\$1,907,092</u>		
	<u>Maintenance</u>			
568	Maintenance Supervision & Engineering	\$12,728		
570	Maintenance of Station Equipment	93,959		
571	Maintenance of Overhead Lines	97,792		
	Total Transmission Maintenance Expenses	<u>\$204,479</u>		
	<u>Regional Market Expenses</u>			
575	Operation Supervision	<u>\$20,719</u>		
	Total Transmission Expenses	<u>\$2,132,290</u>	<u>(\$1,392,035)</u>	<u>\$740,255</u>
	<u>Distribution Expense:</u>			
	<u>Operation</u>			
580	Operation Supervision & Engineering	\$107,384		
582	Station Expenses	55,633		
583	Overhead Line Expense	147,105		
584	Underground Line Expense	89,881		
585	Street Lighting & Signal System Expenses	2,795		
586	Meter Expenses	85,329		
587	Customer Installations Expense	18,358		
588	Miscellaneous Expenses	351,119		
589	Rents	9,352		
	Total Distribution Operation Expenses	<u>\$866,956</u>		
	<u>Maintenance</u>			
590	Maintenance Supervision & Engineering	\$54,822		
592	Maintenance of Station Equipment	13,452		
593	Maintenance of Overhead lines	189,718		
594	Maintenance of Underground lines	18,031		
595	Maintenance of Line Transformers	6,935		
596	Maintenance of Street Lighting & Signal Systems	3,548		
597	Maintenance of Meters	3,054		
598	Maintenance of Miscellaneous Distribution Plant	67,496		
	Total Distribution Maintenance Expenses	<u>357,056</u>		
	Total Distribution Expenses	<u>\$1,224,012</u>	<u>\$157,908</u>	<u>\$1,381,920</u>

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<u>Customer Accounts Expenses</u>			
<u>Operation</u>			
901	\$5,938		
902	53,275		
903	146,238		
904	36,326		
905	10,310		
	<u>\$252,087</u>	<u>\$39,449</u>	<u>\$291,536</u>
 <u>Customer Service & Information Expenses</u>			
<u>Operation</u>			
907	\$6,013		
908	9,000		
909	6,653		
910			
	<u>\$21,666</u>	<u>\$1,931</u>	<u>\$23,597</u>
 <u>Sales Expenses</u>			
<u>Operation</u>			
911	(\$270)		
912	8,730		
913	1,036		
916	70		
	<u>\$9,566</u>	<u>\$196</u>	<u>\$9,762</u>
 <u>Administrative & General Expenses</u>			
<u>Operation</u>			
920	\$561,366		
921	296,547		
923	39,920		
924	68,424		
925	140,667		
926	394,349		
928	43,275		
930.1			
930.2	80,922		
931	127,190		
	<u>\$1,752,660</u>		
<u>Maintenance</u>			
935	\$25,716		
	<u>\$1,778,376</u>	<u>\$241,214</u>	<u>\$2,019,590</u>
	<u>\$10,367,844</u>	<u>(\$1,273,367)</u>	<u>\$9,094,477</u>