

														South Dakota			
Line	Account Description	Actual Oct-25	Actual Nov-25	Actual Dec-25	Actual Jan-26	Actual Feb-26	Actual Mar-26	Actual Apr-26	Actual May-26	Actual Jun-26	Actual Jul-26	Actual Aug-26	Total Company Amount	Allocation Factor	Allocation Percent	South Dakota Amount	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
1	Intangible Plant																
2	30100 - Intangible - Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	SALWAGES	88.61%	\$ -
3	30200 - Intangible - Franchises & consents	-	-	-	-	-	-	-	-	-	-	-	-	-	PTDPLT	88.88%	-
4	30300 - Intangible - Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	PTDPLT	88.88%	-
5	30305 - Intangible - Cloud Computing	-	-	-	-	-	-	-	-	-	-	-	-	-	PTDPLT	88.88%	-
6	Subtotal Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-			\$ -
7																	
8	Steam Production Plant																
9	31001 - Steam - Land	\$ -	\$ -	\$ (62,235)	\$ (28,528)	\$ -	\$ -	\$ (9,500)	\$ -	\$ -	\$ -	\$ -	\$ -	(100,263)	DPROD	85.86%	\$ (86,086)
10	31002 - Steam - Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
11	31100 - Steam - Structures & Improvements - Ben French	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
12	31100 - Steam - Structures & Improvements - Wygen III	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
13	31100 - Steam - Structures & Improvements - Neil Simpson II	-	-	-	-	-	-	-	(112,760)	(167,552)	(9,774)	-	(290,087)	DPROD	85.86%	(249,069)	
14	31100 - Steam - Structures & Improvements - Neil Simpson I	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
15	31100 - Steam - Structures & Improvements - Osage	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
16	31100 - Steam - Structures & Improvements - Wyodak	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
17	31105 - Steam - Land Improvements - Ben French	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
18	31105 - Steam - Land Improvements - Neil Simpson II	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
19	31105 - Steam - Land Improvements - Wygen III	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
20	31201 - Steam - Boiler Plant Equipment - Ben French	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
21	31201 - Steam - Boiler Plant Equipment - Wygen III	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
22	31201 - Steam - Boiler Plant Equipment - Neil Simpson II	(103,413)	(22,785)	-	(263,907)	-	(198,639)	(135,968)	-	-	-	-	(724,713)	DPROD	85.86%	(622,239)	
23	31201 - Steam - Boiler Plant Equipment - Osage	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
24	31201 - Steam - Boiler Plant Equipment - Wyodak	-	-	-	(161,849)	-	-	-	-	-	-	-	(161,849)	DPROD	85.86%	(138,964)	
25	31202 - Steam - Boiler Pollution Control - Neil Simpson II	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
26	31202 - Steam - Boiler Pollution Control - Wygen III	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
27	31300 - Steam - Generators - Wyodak	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
28	31400 - Steam - Turbogén Units - Ben French	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
29	31400 - Steam - Turbogén Units - Wygen III	(3,321,774)	-	(812,715)	-	-	-	-	-	-	(113,039)	-	(4,247,528)	DPROD	85.86%	(3,646,932)	
30	31400 - Steam - Turbogén Units - Neil Simpson II	-	-	-	-	-	(1,136,025)	(200,655)	(84,400)	-	-	-	(1,421,079)	DPROD	85.86%	(1,220,140)	
31	31400 - Steam - Turbogén Units - Neil Simpson I	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
32	31400 - Steam - Turbogén Units - Osage	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
33	31400 - Steam - Turbogén Units - Wyodak	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
34	31500 - Steam - Accessory Electric Equipment - Ben French	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
35	31500 - Steam - Accessory Electric Equipment - Wygen III	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
36	31500 - Steam - Accessory Electric Equipment - Neil Simpson II	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
37	31500 - Steam - Accessory Electric Equipment - Neil Simpson I	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
38	31500 - Steam - Accessory Electric Equipment - Osage	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
39	31500 - Steam - Accessory Electric Equipment - Wyodak	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
40	31510 - Steam - Computer Hardware	-	-	(206,267)	-	-	-	-	-	-	-	-	(206,267)	DPROD	85.86%	(177,101)	
41	31510 - Steam - Computer Hardware - Neil Simpson II	-	(10,855)	(411,093)	-	-	-	(7,473)	-	-	-	-	(429,421)	DPROD	85.86%	(368,701)	
42	31520 - Steam - Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
43	31520 - Steam - Computer Software - Neil Simpson II	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
44	31530 - Steam - Communication Equipment	-	-	-	-	-	(38,722)	-	-	-	-	-	(38,722)	DPROD	85.86%	(33,247)	
45	31530 - Steam - Communication Equipment - Neil Simpson II	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
46	31600 - Steam - Miscellaneous - Ben French	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
47	31600 - Steam - Miscellaneous - Wygen III	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
48	31600 - Steam - Miscellaneous - Neil Simpson II	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
49	31600 - Steam - Miscellaneous - Neil Simpson I	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
50	31600 - Steam - Miscellaneous - Osage	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
51	31600 - Steam - Miscellaneous - Wyodak	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
52	Subtotal Steam Production Plant	\$ (3,425,187)	\$ (33,640)	\$ (1,492,311)	\$ (454,284)	\$ -	\$ (1,373,386)	\$ (353,596)	\$ (197,160)	\$ (167,552)	\$ (122,814)	\$ -	\$ (7,619,929)				\$ (6,542,479)
53																	
54	Wind Production Plant																
55	33821 - Wind - Structures - Corriedale	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	DIRECT	90%	\$ -
56	33823 - Wind- Wind Turbines	-	-	-	-	(548,458)	-	-	-	-	-	-	(548,458)	DIRECT	90%	(493,612)	
57	33824 - Wind- Wind Tower	-	-	-	-	-	-	-	-	-	-	-	-	-	DIRECT	90%	-
58	33826 - Wind- Collector System	-	-	-	-	-	-	-	-	-	-	-	-	-	DIRECT	90%	-
59	33832 - Wind- Communications Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	DIRECT	90%	-
60	Subtotal Wind Production Plant	\$ -	\$ -	\$ -	\$ -	\$ (548,458)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (548,458)				\$ (493,612)
61																	
62	Other Production Plant																
63	34001 - Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	DPROD	85.86%	\$ -
64	34100 - Structures - Cheyenne Prairie	(4,725)	-	-	-	-	-	-	-	-	-	-	(4,725)	DPROD	85.86%	(4,057)	
65	34100 - Structures - Neil Simpson	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
66	34100 - Structures - Ben French Diesel # 1 - 5	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-
67	34100 - Structures - Ben French CTs # 1 - 4	-	-	-	-	-	-	-	-	-	-	-	-	-	DPROD	85.86%	-

Adjusted Test Year Ended September 30, 2025

[illegible]

Pro Forma Plant Retirements

Adjusted Test Year Ended September 30, 2025

140	36330 - Communication Equipment	-	-	-	-	-	(403,268)	-	(2,803)	-	-	-	(406,071)	DIRECT	(280,413)
141	36400 - Poles, Towers, and Fixtures	(43,938)	(8,615)	(102,168)	(19,801)	(4,628)	(72,438)	(37,258)	(95,565)	(18,926)	(16,803)	(20,275)	(440,416)	DIRECT	(373,235)
142	36500 - Overhead Conductors and Devices	(3,855)	(391)	(14,942)	(6,842)	(1,134)	(32,860)	(4,880)	(10,054)	(5,157)	(2,423)	(1,345)	(83,883)	DIRECT	(78,010)
143	36600 - Underground Conduit	(4,818)	-	(25,857)	(1,314)	-	(4,147)	(3,462)	(1,314)	(12,609)	(2,096)	(3,941)	(59,557)	DIRECT	(59,557)
144	36700 - Underground Conductors and Devices	(9,831)	(6,090)	(91,635)	(3,040)	(26,063)	(12,458)	(26,244)	(57,654)	(8,901)	(1,203)	(80,837)	(323,955)	DIRECT	(290,530)
145	36801 - Line Transformers - Other Equipment	(21,875)	(28,284)	(83,603)	(56,180)	(14,664)	(39,296)	(26,711)	(74,773)	(32,199)	(21,582)	(31,556)	(430,723)	DIRECT	(388,225)
146	36802 - Line Transformers - Conventional	(8,122)	(7,938)	(24,257)	(37,826)	(8,645)	(58,724)	(45,001)	(191,999)	(37,486)	(28,737)	(59,875)	(508,610)	DIRECT	(366,011)
147	36803 - Line Transformers - Pad mount	(20,195)	(4,899)	(51,306)	(9,347)	(3,065)	(21,759)	(18,241)	(19,308)	(8,415)	(5,201)	(38,899)	(200,635)	DIRECT	(192,220)
148	36901 - Services - Overhead	(674)	(66)	-	-	(56)	(35)	-	(338)	(42)	-	(23)	(1,233)	DIRECT	(1,233)
149	36902 - Services - Underground	(22,132)	(995)	(325)	(50)	(2,395)	(5,490)	(6,366)	(698)	(278)	(1,719)	(31)	(40,479)	DIRECT	(40,479)
150	37001 - Meters	-	(681)	-	-	-	-	-	-	-	(488)	-	(1,169)	DIRECT	(1,169)
151	37004 - Meters - AMI	(53,921)	(50,581)	(11,140)	(890)	(41,017)	(31,569)	(32,067)	(18,781)	(12,031)	(57,266)	(13,006)	(322,270)	DIRECT	(321,151)
152	37100 - Installations on Customers' Premises	(122)	-	(2,109)	-	(7,788)	-	(30,173)	-	(513)	-	-	(40,704)	DIRECT	(40,704)
153	37300 - Street Lighting and Signal Systems	(86,245)	(94)	(20,094)	(192,448)	(60,336)	(28,869)	(39,324)	(57,312)	(23,225)	-	(1,416)	(509,362)	DIRECT	(508,977)
154	Subtotal Distribution Plant	\$ (275,727)	\$ (108,634)	\$ (506,826)	\$ (410,537)	\$ (169,789)	\$ (800,020)	\$ (377,140)	\$ (540,394)	\$ (159,780)	\$ (223,611)	\$ (251,205)	\$ (3,823,664)		\$ (3,298,750)
155															
156	General Plant														
157	38901 - Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	SALWAGES	88.61% \$ -
158	39001 - Structures and Improvements	-	(3,269)	(29,385)	-	-	-	-	-	(13,002)	(3,306)	-	(48,962)	SALWAGES	88.61% (43,385)
159	39001 - General Structures and Improvements - Common	-	-	-	-	-	-	-	-	-	-	-	-	SALWAGES	88.61% -
160	39005 - General Land Improvements	-	-	-	-	-	-	-	-	-	-	-	-	SALWAGES	88.61% -
161	39005 - General Land Improvements - Common	-	-	-	-	-	-	-	-	-	-	-	-	SALWAGES	88.61% -
162	39051 - Structures and Improvements - Leased	-	-	-	-	-	-	-	-	-	-	-	-	SALWAGES	88.61% -
163	39101 - Office Furniture and Equipment	-	-	-	-	-	-	-	-	(136,281)	-	-	(136,281)	SALWAGES	88.61% (120,757)
164	39103 - Computer Hardware	-	-	-	-	-	-	-	-	-	-	-	-	SALWAGES	88.61% -
165	39104 - Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	SALWAGES	88.61% -
166	39104 - Computer Software - Common	-	-	-	-	-	-	-	-	-	-	-	-	SALWAGES	88.61% -
167	39107 - Ipad Hardware	-	-	-	-	-	-	-	-	-	-	-	-	SALWAGES	88.61% -
168	39108 - Furniture & Equipment - Horizon Point	-	-	-	-	-	-	-	-	-	-	-	-	SALWAGES	88.61% -
169	39201 - Transportation Equipment - Subunit	(62,961)	-	-	-	-	-	-	-	-	-	-	(62,961)	SALWAGES	88.61% (55,789)
170	39202 - Transportation Equipment - Cars	-	-	-	-	-	-	-	-	-	-	-	-	SALWAGES	88.61% -
171	39203 - Transportation Equipment - Light Trucks	(13,305)	(107,562)	-	(225,207)	-	(78,068)	-	(62,811)	-	(52,109)	(22,805)	(561,866)	SALWAGES	88.61% (497,860)
172	39204 - Transportation Equipment - Medium Trucks	-	-	-	-	-	(73,170)	(23,380)	-	-	-	(158,373)	(254,923)	SALWAGES	88.61% (225,883)
173	39205 - Transportation Equipment - Heavy Trucks	(153,812)	-	-	(256,534)	-	-	-	-	-	-	-	(410,346)	SALWAGES	88.61% (363,600)
174	39206 - Transportation Equipment - Trailers	-	-	(80,968)	(7,900)	-	-	-	-	-	-	(30,964)	(119,832)	SALWAGES	88.61% (106,181)
175	39300 - Stores Equipment	-	-	-	-	-	-	-	-	(38,465)	-	-	(38,465)	SALWAGES	88.61% (34,083)
176	39400 - Tools, Shop and Garage Equipment	-	-	-	-	-	-	-	-	(94,724)	-	-	(94,724)	SALWAGES	88.61% (83,933)
177	39410 - Vehicles - Tools and Shop Equipment	-	-	-	-	-	-	-	-	-	-	-	-	SALWAGES	88.61% -
178	39500 - Laboratory Equipment	-	-	-	-	-	(65,589)	-	-	-	-	-	(65,589)	SALWAGES	88.61% (58,117)
179	39601 - Power Operated Equipment - Short-Life	-	-	-	-	-	-	-	-	-	-	-	-	SALWAGES	88.61% -
180	39602 - Power Operated Equipment - Long-Life	-	-	-	-	-	-	-	-	-	-	-	-	SALWAGES	88.61% -
181	39700 - Gen Plant - Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	SALWAGES	88.61% -
182	39701 - Computer Hardware	-	-	(55,952)	-	(86,010)	-	-	-	-	-	-	(141,962)	SALWAGES	88.61% (125,790)
183	39702 - GP-Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	SALWAGES	88.61% -
184	39703 - Communication Equipment	-	-	-	-	-	-	-	-	(7,893)	-	-	(7,893)	SALWAGES	88.61% (6,994)
185	39710 - Communication Equipment - Towers	-	-	(403,400)	-	-	(6,434)	-	-	-	(4,117)	-	(413,951)	SALWAGES	88.61% (366,795)
186	39800 - Miscellaneous Equipment	-	-	-	-	-	-	-	-	(54,864)	-	-	(54,864)	SALWAGES	88.61% (48,614)
187	39808 - Miscellaneous Equipment - Horizon Point	-	-	-	-	-	-	-	-	-	-	-	-	SALWAGES	88.61% -
188	Subtotal General Plant	\$ (230,078)	\$ (110,831)	\$ (569,704)	\$ (489,641)	\$ (86,010)	\$ (223,260)	\$ (23,380)	\$ (62,811)	\$ (345,229)	\$ (59,532)	\$ (212,143)	\$ (2,412,618)		\$ (2,137,781)
189															
190	Plant Acquisition Adjustment														
191	114 - Plant Acquisition Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	DPROD	85.86% \$ -
192	Total Plant Acquisition Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
193															
194	Other Utility Plant														
195	118 - BHSC Allocated Plant - Other Utility Plant (Customer) - Note (1a)	\$ (743,688)	\$ (15,165)	\$ (105,162)	\$ -	\$ -	(7,998)	\$ (7,502)	\$ -	\$ -	\$ -	\$ -	(879,515)	CUST	96.67% \$ (850,212)
196	118 - BHSC Allocated Plant - Other Utility Plant (Blended) - Note (1b)	(21,563)	(17,197)	(465,743)	(12,035)	(73,862)	(21,206)	-	(5,344)	(50,732)	(148,082)	(69,298)	(885,061)	PTDPLT	88.88% (786,685)
197	Subtotal Other and Non-Utility Plant	\$ (765,251)	\$ (32,362)	\$ (570,905)	\$ (12,035)	\$ (73,862)	\$ (29,204)	\$ (7,502)	\$ (5,344)	\$ (50,732)	\$ (148,082)	\$ (69,298)	\$ (1,764,576)		\$ (1,636,897)
198															
199	Total Electric Plant in Service	\$ (4,766,940)	\$ (285,467)	\$ (3,581,270)	\$ (1,366,497)	\$ (878,119)	\$ (6,930,930)	\$ (1,354,559)	\$ (809,206)	\$ (729,906)	\$ (554,039)	\$ (536,696)	\$ (21,793,628)		\$ (18,905,062)

Sources:

Second Supplemental Response to Staff 10.20 - Attachment Staff 10.20b