

Line	Description	Total Company Per Books	YTD Actual Spend through September 2026	Remove Non- Recurring Spend	Adjusted Test Year Amount	Adjustment To Test Year	Allocator	Allocation Factor	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Neil Simpson II O&M Expense								
2	500 - Supervision & Engineering	\$ 4,025	\$ 2,197	\$ -	\$ 2,197	\$ (1,828)	SALWAGPO	85.86%	\$ (1,569)
3	502 - Steam Expense	55,394	81,729	-	81,729	26,335	DPROD	85.86%	22,611
4	505 - Electric Expense	(610)	7,261	-	7,261	7,871	DPROD	85.86%	6,758
5	506 - Miscellaneous	67,162	19,620	-	19,620	(47,542)	DPROD	85.86%	(40,820)
6	507 - Rents	-	-	-	-	-	DPROD	85.86%	-
7	510 - Supervision & Engineering	19,741	31,932	-	31,932	12,191	SALWAGPM	86.62%	10,560
8	511 - Structures	211,979	225,491	(16,905)	242,397	30,417	DPROD	85.86%	26,116
9	512 - Boilers	1,107,527	1,219,460	66,777	1,152,683	45,156	DPROD	85.86%	38,771
10	513 - Electric Plant	290,428	546,569	192,225	354,344	63,916	DPROD	85.86%	54,878
11	514 - Miscellaneous Plant	(11,684)	998	-	998	12,683	DPROD	85.86%	10,889
12	560 - Supervision & Engineering	-	-	-	-	-	SALWAGTO	83.47%	-
13	562 - Station Equipment	-	-	-	-	-	TRANPLT	83.47%	-
14	923 - Outside services employed	17,573	-	-	-	(17,573)	SALWAGES	88.61%	(15,571)
15	925 - Injuries and damages	-	-	-	-	-	SALWAGES	88.61%	-
16	Total Neil Simpson II O&M Expense	<u>\$ 1,761,533</u>	<u>\$ 2,135,257</u>	<u>\$ 242,097</u>	<u>\$ 1,893,160</u>	<u>\$ 131,627</u>			<u>\$ 112,625</u>
17									
18	Wygen III O&M Expense								
19	500 - Supervision & Engineering	\$ 5,943	\$ 621	\$ -	\$ 621	\$ (5,322)	SALWAGPO	85.86%	\$ (4,570)
20	502 - Steam Expense	32,014	9,651	-	9,651	(22,364)	DPROD	85.86%	(19,201)
21	505 - Electric Expense	2,551	195	-	195	(2,356)	DPROD	85.86%	(2,023)
22	506 - Miscellaneous	10,784	9,244	-	9,244	(1,540)	DPROD	85.86%	(1,322)
23	507 - Rents	636,393	1,258,363	-	1,258,363	621,970	DPROD	85.86%	534,024
24	510 - Supervision & Engineering	32	-	-	-	(32)	SALWAGPM	86.62%	(28)
25	511 - Structures	101,563	67,187	-	67,187	(34,376)	DPROD	85.86%	(29,515)
26	512 - Boilers	610,209	371,043	218	370,825	(239,384)	DPROD	85.86%	(205,535)
27	513 - Electric Plant	151,804	132,664	36,349	96,315	(55,490)	DPROD	85.86%	(47,643)
28	514 - Miscellaneous Plant	217	4,213	-	4,213	3,996	DPROD	85.86%	3,431
29	560 - Supervision & Engineering	-	-	-	-	-	SALWAGTO	83.47%	-
30	562 - Station Equipment	-	-	-	-	-	TRANPLT	83.47%	-
31	923 - Outside services employed	-	11,816	24,044	(12,228)	(12,228)	SALWAGES	88.61%	(10,835)
32	925 - Injuries and damages	-	-	-	-	-	SALWAGES	88.61%	-
33	Total Wygen III O&M Expense	<u>\$ 1,551,510</u>	<u>\$ 1,864,997</u>	<u>\$ 60,611</u>	<u>\$ 1,804,386</u>	<u>\$ 252,876</u>			<u>\$ 216,783</u>
34									
35	Wyodak O&M Expense								
36	500 - Supervision & Engineering	\$ 1,215,561	\$ 1,192,900	\$ -	\$ 1,192,900	\$ (22,660)	SALWAGPO	85.86%	\$ (19,457)
37	502 - Steam Expense	208,645	108,583	-	108,583	(100,062)	DPROD	85.86%	(85,914)
38	505 - Electric Expense	-	-	-	-	-	DPROD	85.86%	-
39	506 - Miscellaneous	462,184	597,231	-	597,231	135,046	DPROD	85.86%	115,951
40	507 - Rents	-	-	-	-	-	DPROD	85.86%	-
41	510 - Supervision & Engineering	8,241	1,606	-	1,606	(6,635)	SALWAGPM	86.62%	(5,748)
42	511 - Structures	-	-	-	-	-	DPROD	85.86%	-
43	512 - Boilers	1,036,196	728,241	-	728,241	(307,955)	DPROD	85.86%	(264,410)
44	513 - Electric Plant	159,095	235,126	-	235,126	76,031	DPROD	85.86%	65,280
45	514 - Miscellaneous Plant	47,765	26,603	-	26,603	(21,161)	DPROD	85.86%	(18,169)
46	560 - Supervision & Engineering	-	-	-	-	-	SALWAGTO	83.47%	-
47	562 - Station Equipment	9,823	11,562	-	11,562	1,740	TRANPLT	83.47%	1,452
48	923 - Outside services employed	-	-	-	-	-	SALWAGES	88.61%	-
49	925 - Injuries and damages	109,519	101,247	-	101,247	(8,273)	SALWAGES	88.61%	(7,330)
50	Total Wyodak O&M Expense	<u>\$ 3,257,029</u>	<u>\$ 3,003,099</u>	<u>\$ -</u>	<u>\$ 3,003,099</u>	<u>\$ (253,930)</u>			<u>\$ (218,345)</u>
51									
52	Total Steam Production O&M Expense								
53	500 - Supervision & Engineering	\$ 1,225,529	\$ 1,195,719	\$ -	\$ 1,195,719	\$ (29,810)	SALWAGPO	85.86%	\$ (25,596)
54	502 - Steam Expense	296,053	199,962	-	199,962	(96,091)	DPROD	85.86%	(82,504)
55	505 - Electric Expense	1,942	7,456	-	7,456	5,514	DPROD	85.86%	4,735
56	506 - Miscellaneous	540,130	626,094	-	626,094	85,964	DPROD	85.86%	73,809
57	507 - Rents	636,393	1,258,363	-	1,258,363	621,970	DPROD	85.86%	534,024
58	510 - Supervision & Engineering	28,014	33,537	-	33,537	5,523	SALWAGPM	86.62%	4,785
59	511 - Structures	313,542	292,678	(16,905)	309,584	(3,958)	DPROD	85.86%	(3,399)
60	512 - Boilers	2,753,931	2,318,744	66,996	2,251,749	(502,182)	DPROD	85.86%	(431,174)
61	513 - Electric Plant	601,327	914,359	228,574	685,785	84,458	DPROD	85.86%	72,515
62	514 - Miscellaneous Plant	36,297	31,815	-	31,815	(4,483)	DPROD	85.86%	(3,849)
63	560 - Supervision & Engineering	-	-	-	-	-	SALWAGTO	83.47%	-
64	562 - Station Equipment	9,823	11,562	-	11,562	1,740	TRANPLT	83.47%	1,452
65	923 - Outside services employed	17,573	11,816	24,044	(12,228)	(29,800)	SALWAGES	88.61%	(26,405)
66	925 - Injuries and damages	109,519	101,247	-	101,247	(8,273)	SALWAGES	88.61%	(7,330)
67	Total Steam Production O&M Expense	<u>\$ 6,570,073</u>	<u>\$ 7,003,354</u>	<u>\$ 302,708</u>	<u>\$ 6,700,645</u>	<u>\$ 130,573</u>			<u>\$ 111,063</u>

Source:

Columns a through e

Email from Lori Mack 10/16/26 - Supplemental Attachment Staff 12.4a - Steam Generation O&M Expenses through September

Column f

lines 2-15, 19-32, 36-49, and 53-66: column e - column b

line 16: sum of lines 2 through 15

Line 33: sum of lines 19 through 32

Line 50: sum of lines 36 through 49

Line 67: sum of lines 53 through 66

Columns g and h

BAM-3 Sch 1

Column i

lines 2-15, 19-32, 36-49, and 53-66: column f * column h

line 16: sum of lines 2 through 15

Line 33: sum of lines 19 through 32

Line 50: sum of lines 36 through 49

Line 67: sum of lines 53 through 66