

Adjusted Test Year Ended September 2025									
		Total Company	YTD Actual Spend	Remove Non-	Adjusted Test			Allocation	South Dakota
Line	Description	Per Books	through	Recurring Spend	Year	Adjustment To	Allocator	Factor	Amount
	(a)	(b)	September 2026	(d)	(e)	(f)	(g)	(h)	(i)
1	Ben French O&M Expense								
2	546 - Operation Supervision & Engineering	\$ 11,841	\$ 19,318	\$ 3,752	\$ 15,566	\$ 3,725	SALWAGPO	85.86%	\$ 3,198
3	548 - Generation Expense	59,704	93,129	5,284	87,844	28,141	DPROD	85.86%	24,162
4	549 - Miscellaneous	81,002	1,729	-	1,729	(79,273)	DPROD	85.86%	(68,064)
5	550 - Other Generation Rents	-	-	-	-	-	DPROD	85.86%	-
6	551 - Supervision & Engineering	99	814	-	814	715	SALWAGPM	86.62%	619
7	552 - Structures	-	12,731	12,731	-	-	DPROD	85.86%	-
8	553 - Electric Plant	185,762	247,463	-	247,463	61,700	DPROD	85.86%	52,976
9	554 - Miscellaneous Plant	15,968	15,492	-	15,492	(475)	DPROD	85.86%	(408)
10	570 - Station equipment	-	-	-	-	-	TRANPLT	83.47%	-
11	921 - Office supplies and expenses	1,709	228	-	228	(1,481)	SALWAGES	88.61%	(1,313)
12	922 - Administrative expenses transferred - Credit	-	-	-	-	-	SALWAGES	88.61%	-
13	923 - Outside services employed	1,233	-	-	-	(1,233)	SALWAGES	88.61%	(1,092)
14	926 - Employee pensions and benefits	-	-	-	-	-	SALWAGES	88.61%	-
15	Total Ben French O&M Expense	\$ 357,318	\$ 390,904	\$ 21,768	\$ 369,136	\$ 11,819			\$ 10,079
16									
17	CPGS O&M Expense								
18	546 - Operation Supervision & Engineering	\$ 34,187	\$ 21,363	\$ 1,319	\$ 20,044	\$ (14,143)	SALWAGPO	85.86%	\$ (12,144)
19	548 - Generation Expense	315,222	375,248	-	375,248	60,025	DPROD	85.86%	51,538
20	549 - Miscellaneous	167,994	94,741	1,250	93,491	(74,504)	DPROD	85.86%	(63,969)
21	550 - Other Generation Rents	-	-	-	-	-	DPROD	85.86%	-
22	551 - Supervision & Engineering	-	-	-	-	-	SALWAGPM	86.62%	-
23	552 - Structures	-	-	-	-	-	DPROD	85.86%	-
24	553 - Electric Plant	161,627	384,896	50,007	334,889	173,262	DPROD	85.86%	148,763
25	554 - Miscellaneous Plant	20	106	-	106	87	DPROD	85.86%	74
26	570 - Station equipment	47	-	-	-	(47)	TRANPLT	83.47%	(39)
27	921 - Office supplies and expenses	501	99	-	99	(401)	SALWAGES	88.61%	(356)
28	922 - Administrative expenses transferred - Credit	-	-	-	-	-	SALWAGES	88.61%	-
29	923 - Outside services employed	2,061	-	-	-	(2,061)	SALWAGES	88.61%	(1,827)
30	926 - Employee pensions and benefits	-	-	-	-	-	SALWAGES	88.61%	-
31	Total CPGS O&M Expense	\$ 681,660	\$ 876,452	\$ 52,576	\$ 823,877	\$ 142,216			\$ 122,040
32									
33	Lange CT O&M Expense								
34	546 - Operation Supervision & Engineering	\$ 16,931	\$ 16,079	\$ 3,752	\$ 12,327	\$ (4,604)	SALWAGPO	85.86%	\$ (3,953)
35	548 - Generation Expense	94,071	97,937	1,362	96,575	2,504	DPROD	85.86%	2,150
36	549 - Miscellaneous	5,726	365	-	365	(5,362)	DPROD	85.86%	(4,603)
37	550 - Other Generation Rents	2,777	4,132	-	4,132	1,354	DPROD	85.86%	1,163
38	551 - Supervision & Engineering	69	29	-	29	(40)	SALWAGPM	86.62%	(35)
39	552 - Structures	-	-	-	-	-	DPROD	85.86%	-
40	553 - Electric Plant	777,022	(159,265)	(350,385)	191,120	(585,902)	DPROD	85.86%	(503,056)
41	554 - Miscellaneous Plant	1,001	96	-	96	(906)	DPROD	85.86%	(777)
42	570 - Station equipment	-	-	-	-	-	TRANPLT	83.47%	-
43	921 - Office supplies and expenses	116	235	-	235	119	SALWAGES	88.61%	106
44	922 - Administrative expenses transferred - Credit	-	-	-	-	-	SALWAGES	88.61%	-
45	923 - Outside services employed	19,195	(372)	-	(372)	(19,566)	SALWAGES	88.61%	(17,337)
46	926 - Employee pensions and benefits	-	-	-	-	-	SALWAGES	88.61%	-
47	Total Lange CT O&M Expense	\$ 916,909	\$ (40,764)	\$ (345,270)	\$ 304,506	\$ (612,403)			\$ (526,344)
48									
49	Neil Simpson CT O&M Expense								
50	546 - Operation Supervision & Engineering	\$ 11,876	\$ 1,906	\$ -	\$ 1,906	\$ (9,970)	SALWAGPO	85.86%	\$ (8,560)
51	548 - Generation Expense	31,768	36,276	-	36,276	4,508	DPROD	85.86%	3,871
52	549 - Miscellaneous	31,039	18,074	-	18,074	(12,966)	DPROD	85.86%	(11,133)
53	550 - Other Generation Rents	-	-	-	-	-	DPROD	85.86%	-
54	551 - Supervision & Engineering	-	-	-	-	-	SALWAGPM	86.62%	-
55	552 - Structures	-	4,896	-	4,896	4,896	DPROD	85.86%	4,203
56	553 - Electric Plant	135,699	196,877	38,005	158,873	23,173	DPROD	85.86%	19,897
57	554 - Miscellaneous Plant	-	-	-	-	-	DPROD	85.86%	-
58	570 - Station equipment	-	-	-	-	-	TRANPLT	83.47%	-
59	921 - Office supplies and expenses	-	-	-	-	-	SALWAGES	88.61%	-
60	922 - Administrative expenses transferred - Credit	-	-	-	-	-	SALWAGES	88.61%	-
61	923 - Outside services employed	2,104	3,801	-	3,801	1,697	SALWAGES	88.61%	1,503
62	926 - Employee pensions and benefits	-	-	-	-	-	SALWAGES	88.61%	-
63	Total Neil Simpson CT O&M Expense	\$ 212,487	\$ 261,830	\$ 38,005	\$ 223,825	\$ 11,338			\$ 9,781
64									
65	Total Other Production O&M Expense								
66	546 - Operation Supervision & Engineering	\$ 74,835	\$ 58,666	\$ 8,823	\$ 49,843	\$ (24,992)	SALWAGPO	85.86%	\$ (21,459)
67	548 - Generation Expense	500,765	602,589	6,647	595,943	95,178	DPROD	85.86%	81,720
68	549 - Miscellaneous	285,762	114,908	1,250	113,658	(172,104)	DPROD	85.86%	(147,769)
69	550 - Other Generation Rents	2,777	4,132	-	4,132	1,354	DPROD	85.86%	1,163
70	551 - Supervision & Engineering	168	843	-	843	674	SALWAGPM	86.62%	584
71	552 - Structures	-	17,627	12,731	4,896	4,896	DPROD	85.86%	4,203
72	553 - Electric Plant	1,260,110	669,971	(262,374)	932,344	(327,766)	DPROD	85.86%	(281,420)
73	554 - Miscellaneous Plant	16,988	15,694	-	15,694	(1,294)	DPROD	85.86%	(1,111)
74	570 - Station equipment	47	-	-	-	(47)	TRANPLT	83.47%	(39)
75	921 - Office supplies and expenses	2,327	563	-	563	(1,764)	SALWAGES	88.61%	(1,563)
76	922 - Administrative expenses transferred - Credit	-	-	-	-	-	SALWAGES	88.61%	-
77	923 - Outside services employed	24,593	3,429	-	3,429	(21,164)	SALWAGES	88.61%	(18,753)
78	926 - Employee pensions and benefits	-	-	-	-	-	SALWAGES	88.61%	-
79	Total Other Production O&M Expense	\$ 2,168,373	\$ 1,488,422	\$ (232,922)	\$ 1,721,344	\$ (447,029)			\$ (384,444)

Source:

Columns a through e

Email from Lori Mack 10/16/26 - Supplemental Attachment Staff 12.5c - Other Generation O&M Expenses through September

Column f

lines 2-14, 18-30, 34-46, and 50-62: column e - column b

line 15: sum of lines 2 through 14

Line 31: sum of lines 18 through 30

Line 47: sum of lines 34 through 46

Line 63: sum of lines 50 through 63

Columns g and h

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Column i

lines 2-14, 18-30, 34-46, and 50-62: column f * column h

line 15: sum of lines 2 through 14

Line 31: sum of lines 18 through 30

Line 47: sum of lines 34 through 46

Line 63: sum of lines 50 through 63