

Line	Description	Total Company Pro Forma Retirements	Depreciation Rate	Depreciation Expense	Accumulated Depreciation
	(a)	(b)	(c)	(d)	(e)
1	Intangible				
2	30100 - Intangible - Organization	\$ -	0.00%	\$ -	\$ -
3	30200 - Intangible - Franchises & consents	\$ -	0.00%	\$ -	\$ -
4	30300 - Intangible - Miscellaneous	\$ -	0.00%	\$ -	\$ -
5	30305 - Intangible - Cloud Computing	\$ -	20.00%	\$ -	\$ -
6	Total Intangible Plant	\$ -		\$ -	\$ -
7					
8	Production Plant				
9	Steam Production Plant				
10	31001 - Steam - Land	\$ (100,263)	0.00%	\$ -	\$ (100,263)
11	31002 - Steam - Land Rights	\$ -	0.00%	\$ -	\$ -
12	31100 - Steam - Structures & Improvements - Ben French	\$ -	0.00%	\$ -	\$ -
13	31100 - Steam - Structures & Improvements - Wygen III	\$ -	2.41%	\$ -	\$ -
14	31100 - Steam - Structures & Improvements - Neil Simpson II	\$ (290,087)	3.63%	\$ (10,533)	\$ (295,354)
15	31100 - Steam - Structures & Improvements - Neil Simpson I	\$ -	0.00%	\$ -	\$ -
16	31100 - Steam - Structures & Improvements - Osage	\$ -	0.00%	\$ -	\$ -
17	31100 - Steam - Structures & Improvements - Wyodak	\$ -	-0.46%	\$ -	\$ -
18	31105 - Steam - Land Improvements - Ben French	\$ -	0.00%	\$ -	\$ -
19	31105 - Steam - Land Improvements - Neil Simpson II	\$ -	0.00%	\$ -	\$ -
20	31105 - Steam - Land Improvements - Wygen III	\$ -	0.00%	\$ -	\$ -
21	31201 - Steam - Boiler Plant Equipment - Ben French	\$ -	0.00%	\$ -	\$ -
22	31201 - Steam - Boiler Plant Equipment - Wygen III	\$ -	2.81%	\$ -	\$ -
23	31201 - Steam - Boiler Plant Equipment - Neil Simpson II	\$ (724,713)	3.81%	\$ (27,593)	\$ (738,510)
24	31201 - Steam - Boiler Plant Equipment - Osage	\$ -	0.00%	\$ -	\$ -
25	31201 - Steam - Boiler Plant Equipment - Wyodak	\$ (161,849)	3.78%	\$ (6,111)	\$ (164,905)
26	31202 - Steam - Boiler Pollution Control - Neil Simpson II	\$ -	0.00%	\$ -	\$ -
27	31202 - Steam - Boiler Pollution Control - Wygen III	\$ -	0.00%	\$ -	\$ -
28	31300 - Steam - Generators - Wyodak	\$ -	3.38%	\$ -	\$ -
29	31400 - Steam - Turbogen Units - Ben French	\$ -	0.00%	\$ -	\$ -
30	31400 - Steam - Turbogen Units - Wygen III	\$ (4,247,528)	2.86%	\$ (121,650)	\$ (4,308,353)
31	31400 - Steam - Turbogen Units - Neil Simpson II	\$ (1,421,079)	3.92%	\$ (55,768)	\$ (1,448,963)
32	31400 - Steam - Turbogen Units - Neil Simpson I	\$ -	0.00%	\$ -	\$ -
33	31400 - Steam - Turbogen Units - Osage	\$ -	0.00%	\$ -	\$ -
34	31400 - Steam - Turbogen Units - Wyodak	\$ -	3.94%	\$ -	\$ -
35	31500 - Steam - Accessory Electric Equipment - Ben French	\$ -	0.00%	\$ -	\$ -
36	31500 - Steam - Accessory Electric Equipment - Wygen III	\$ -	2.46%	\$ -	\$ -
37	31500 - Steam - Accessory Electric Equipment - Neil Simpson II	\$ -	3.08%	\$ -	\$ -
38	31500 - Steam - Accessory Electric Equipment - Neil Simpson I	\$ -	0.00%	\$ -	\$ -
39	31500 - Steam - Accessory Electric Equipment - Osage	\$ -	0.00%	\$ -	\$ -
40	31500 - Steam - Accessory Electric Equipment - Wyodak	\$ -	1.52%	\$ -	\$ -
41	31510 - Steam - Computer Hardware	\$ (206,267)	20.00%	\$ (41,253)	\$ (226,894)
42	31510 - Steam - Computer Hardware - Neil Simpson II	\$ (429,421)	20.00%	\$ (85,884)	\$ (472,363)
43	31520 - Steam - Computer Software	\$ -	20.00%	\$ -	\$ -
44	31520 - Steam - Computer Software - Neil Simpson II	\$ -	20.00%	\$ -	\$ -
45	31530 - Steam - Communication Equipment	\$ (38,722)	5.00%	\$ (1,936)	\$ (39,690)
46	31530 - Steam - Communication Equipment - Neil Simpson II	\$ -	5.00%	\$ -	\$ -
47	31600 - Steam - Miscellaneous - Ben French	\$ -	0.00%	\$ -	\$ -
48	31600 - Steam - Miscellaneous - Wygen III	\$ -	3.43%	\$ -	\$ -
49	31600 - Steam - Miscellaneous - Neil Simpson II	\$ -	4.13%	\$ -	\$ -
50	31600 - Steam - Miscellaneous - Neil Simpson I	\$ -	0.00%	\$ -	\$ -
51	31600 - Steam - Miscellaneous - Osage	\$ -	0.00%	\$ -	\$ -
52	31600 - Steam - Miscellaneous - Wyodak	\$ -	6.22%	\$ -	\$ -
53	Total Steam Production Plant	\$ (7,619,929)		\$ (350,728)	\$ (7,795,295)
54					
55	Wind Production Plant				
56	33821 - Wind - Structures - Corriedale	\$ -	4.32%	\$ -	\$ -
57	33823 - Wind - Wind Turbines	\$ (548,458)	4.32%	\$ (23,671)	\$ (560,294)
58	33824 - Wind - Wind Tower	\$ -	4.25%	\$ -	\$ -

Depreciation Expense & Accumulated Depreciation - Pro Forma Retirements

Adjusted Test Year Ended September 30, 2025

Line	Description	Total Company Pro Forma Retirements	Depreciation Rate	Depreciation Expense	Accumulated Depreciation
	(a)	(b)	(c)	(d)	(e)
59	33826 - Wind - Collector System	\$ -	4.50%	\$ -	\$ -
60	33832 - Wind - Communications Equipment	\$ -	5.00%	\$ -	\$ -
61	Total Wind	\$ (548,458)		\$ (23,671)	\$ (560,294)
62					
63	Other Production Plant				
64	34001 - Land	\$ -	0.00%	\$ -	\$ -
65	34100 - Structures - Cheyenne Prairie	\$ (4,725)	3.00%	\$ (142)	\$ (4,796)
66	34100 - Structures - Neil Simpson	\$ -	3.18%	\$ -	\$ -
67	34100 - Structures - Ben French Diesel # 1 - 5	\$ -	0.00%	\$ -	\$ -
68	34100 - Structures - Ben French CTs # 1 - 4	\$ -	4.42%	\$ -	\$ -
69	34100 - Structures - Lange I CT	\$ -	3.46%	\$ -	\$ -
70	34100 - Structures - Lange II RICE	\$ -	3.52%	\$ -	\$ -
71	34100 - Structures - Corriedale	\$ -	0.00%	\$ -	\$ -
72	34200 - Other Fuel Holders & Accessories - Cheyenne Prairie	\$ -	3.02%	\$ -	\$ -
73	34200 - Other Fuel Holders & Accessories - Neil Simpson	\$ -	4.46%	\$ -	\$ -
74	34200 - Other Fuel Holders & Accessories - Ben French Diesel #1 - 5	\$ -	7.02%	\$ -	\$ -
75	34200 - Other Fuel Holders & Accessories - Ben French CTs #1 - 4	\$ -	7.18%	\$ -	\$ -
76	34200 - Other Fuel Holders & Accessories - Lange I CT	\$ -	2.72%	\$ -	\$ -
77	34200 - Other Fuel Holders & Accessories - Lange II RICE	\$ -	3.65%	\$ -	\$ -
78	34300 - Prime Movers	\$ -	0.00%	\$ -	\$ -
79	34410 - Generators - Cheyenne Prairie	\$ (398,386)	3.02%	\$ (12,036)	\$ (404,404)
80	34410 - Generators - Neil Simpson	\$ (2,118,067)	3.10%	\$ (65,762)	\$ (2,150,948)
81	34410 - Generators - Ben French Diesel #1 - 5	\$ -	5.90%	\$ -	\$ -
82	34410 - Generators - Ben French CTs #1 - 4	\$ -	3.73%	\$ -	\$ -
83	34410 - Generators - Corriedale	\$ -	4.37%	\$ -	\$ -
84	34410 - Generators - Lange I CT	\$ (1,316,686)	2.88%	\$ (37,920)	\$ (1,335,646)
85	34410 - Generators - Lange II RICE	\$ -	3.65%	\$ -	\$ -
86	34420 - Generators - Rotatable - Cheyenne Prairie	\$ -	14.23%	\$ -	\$ -
87	34500 - Accessory Electric Equipment - Cheyenne Prairie	\$ -	3.06%	\$ -	\$ -
88	34500 - Accessory Electric Equipment - Neil Simpson	\$ -	3.47%	\$ -	\$ -
89	34500 - Accessory Electric Equipment - Ben French Diesel #1 - 5	\$ -	8.43%	\$ -	\$ -
90	34500 - Accessory Electric Equipment - Ben French CTs #1-4	\$ -	6.78%	\$ -	\$ -
91	34500 - Accessory Electric Equipment - Corriedale	\$ -	0.00%	\$ -	\$ -
92	34500 - Accessory Electric Equipment - Lange I CT	\$ -	3.62%	\$ -	\$ -
93	34500 - Accessory Electric Equipment - Lange II RICE	\$ -	3.65%	\$ -	\$ -
94	34510 - Computer Hardware	\$ (382,492)	20.00%	\$ (76,498)	\$ (420,741)
95	34520 - Computer Software	\$ -	20.00%	\$ -	\$ -
96	34530 - Communications Equipment - Cheyenne Prairie	\$ -	5.00%	\$ -	\$ -
97	34530 - Communications Equipment - Neil Simpson	\$ -	5.00%	\$ -	\$ -
98	34530 - Communications Equipment - Ben French Diesel #1 - 5	\$ -	5.00%	\$ -	\$ -
99	34530 - Communications Equipment - Ben French CTs #1-4	\$ -	5.00%	\$ -	\$ -
100	34530 - Communications Equipment - Lange I CT	\$ -	5.00%	\$ -	\$ -
101	34530 - Communications Equipment - Lange II RICE	\$ -	3.65%	\$ -	\$ -
102	34530 - Communications Equipment	\$ -	5.00%	\$ -	\$ -
103	34534 - Accessory Electric Equipment - Corriedale	\$ -	5.00%	\$ -	\$ -
104	34600 - Miscellaneous Power Plant Equipment - Cheyenne Prairie	\$ -	3.37%	\$ -	\$ -
105	34600 - Miscellaneous Power Plant Equipment - Neil Simpson	\$ -	4.06%	\$ -	\$ -
106	34600 - Miscellaneous Power Plant Equipment - Ben French Diesel #1 - 5	\$ -	0.00%	\$ -	\$ -
107	34600 - Miscellaneous Power Plant Equipment - Ben French CTs #1 - 4	\$ -	1.72%	\$ -	\$ -
108	34600 - Miscellaneous Power Plant Equipment - Lange I CT	\$ -	3.44%	\$ -	\$ -
109	34600 - Miscellaneous Power Plant Equipment - Lange II RICE	\$ -	3.84%	\$ -	\$ -
110	Total Other Production Plant	\$ (4,220,357)		\$ (192,358)	\$ (4,316,536)
111					
112	Transmission Plant				
113	35001 - Transmission Land	\$ -	0.00%	\$ -	\$ -
114	35002 - Transmission Land Rights	\$ -	0.00%	\$ -	\$ -
115	35130 - Transmission Communication Equipment	\$ (1,324,818)	5.00%	\$ (66,241)	\$ (1,357,939)
116	35200 - Transmission Structures & Improvements	\$ -	2.01%	\$ -	\$ -
117	35205 - Transmission Land Improvements	\$ -	1.91%	\$ -	\$ -

Line	Description	Total Company Pro Forma Retirements	Depreciation Rate	Depreciation Expense	Accumulated Depreciation
		(b)	(c)	(d)	(e)
118	35300 - Transmission Sub-Station Equipment	\$ (7,126)	1.96%	\$ (139)	\$ (7,196)
119	35300 - Transmission Sub-Station Equipment - CORRIEDALE	\$ -	0.00%	\$ -	\$ -
120	35301 - Transmission Station Equipment - GSU	\$ (63,226)	2.55%	\$ (1,610)	\$ (64,031)
121	35301 - Transmission Station Equipment - GSU - Wygen II	\$ -	2.90%	\$ -	\$ -
122	35301 - Transmission Station Equipment - GSU - CPGS Combined Cycle	\$ -	2.90%	\$ -	\$ -
123	35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle	\$ -	2.90%	\$ -	\$ -
124	35301 - Transmission Station Equipment - GSU - CORRIEDALE	\$ -	2.90%	\$ -	\$ -
125	35400 - Transmission Poles & Fixtures	\$ -	1.60%	\$ -	\$ -
126	35500 - Transmission Towers & Fixtures	\$ (4,089)	2.61%	\$ (107)	\$ (4,143)
127	35500 - Transmission Towers & Fixtures - CORRIEDALE	\$ -	0.00%	\$ -	\$ -
128	35600 - Transmission Overhead Conductors	\$ (4,767)	2.84%	\$ (135)	\$ (4,835)
129	35600 - Transmission Overhead Conductors - CORRIEDALE	\$ -	0.00%	\$ -	\$ -
130	35900 - Transmission Roads & Trails	\$ -	1.56%	\$ -	\$ -
131	Total Transmission Plant	\$ (1,404,027)		\$ (68,232)	\$ (1,438,145)
132					
133	Distribution Plant				
134	36001 - Distribution Land	\$ -	0.00%	\$ -	\$ -
135	36002 - Distribution Land Rights	\$ -	0.00%	\$ -	\$ -
136	36100 - Distribution Structures and Improvements	\$ (4,848)	2.76%	\$ (134)	\$ (4,915)
137	36105 - Distribution Land Improvements	\$ -	2.23%	\$ -	\$ -
138	36200 - Distribution Sub-Station Equipment	\$ (449,750)	2.30%	\$ (10,344)	\$ (454,922)
139	36330 - Communication Equipment	\$ (406,071)	5.00%	\$ (20,304)	\$ (416,223)
140	36400 - Poles, Towers, and Fixtures	\$ (440,416)	3.64%	\$ (16,031)	\$ (448,432)
141	36500 - Overhead Conductors and Devices	\$ (83,883)	2.30%	\$ (1,932)	\$ (84,849)
142	36600 - Underground Conduit	\$ (59,557)	3.32%	\$ (1,977)	\$ (60,546)
143	36700 - Underground Conductors and Devices	\$ (323,955)	2.32%	\$ (7,516)	\$ (327,713)
144	36801 - Line Transformers - Other Equipment	\$ (430,723)	2.92%	\$ (12,577)	\$ (437,012)
145	36802 - Line Transformers - Conventional	\$ (508,610)	3.42%	\$ (17,394)	\$ (517,307)
146	36803 - Line Transformers - Pad mount	\$ (200,635)	2.83%	\$ (5,678)	\$ (203,474)
147	36901 - Services - Overhead	\$ (1,233)	2.43%	\$ (30)	\$ (1,248)
148	36902 - Services - Underground	\$ (40,479)	2.49%	\$ (1,008)	\$ (40,983)
149	37001 - Meters	\$ (1,169)	7.37%	\$ (86)	\$ (1,212)
150	37004 - Meters - AMI	\$ (322,270)	11.02%	\$ (35,514)	\$ (340,027)
151	37100 - Installations on Customers' Premises	\$ (40,704)	2.58%	\$ (1,050)	\$ (41,229)
152	37300 - Street Lighting and Signal Systems	\$ (509,362)	4.48%	\$ (22,819)	\$ (520,772)
153	Total Distribution Plant	\$ (3,823,664)		\$ (154,394)	\$ (3,900,863)
154					
155	General Plant				
156	38901 - Land and Land Rights	\$ -	0.00%	\$ -	\$ -
157	39001 - Structures and Improvements	\$ (48,962)	1.43%	\$ (700)	\$ (49,312)
158	39001 - General Structures and Improvements - Common	\$ -	0.00%	\$ -	\$ -
159	39005 - General Land Improvements	\$ -	2.82%	\$ -	\$ -
160	39005 - General Land Improvements - Common	\$ -	0.00%	\$ -	\$ -
161	39051 - Structures and Improvements - Leased	\$ -	0.00%	\$ -	\$ -
162	39101 - Office Furniture and Equipment	\$ (136,281)	5.00%	\$ (6,814)	\$ (139,688)
163	39103 - Computer Hardware	\$ -	20.00%	\$ -	\$ -
164	39104 - Computer Software	\$ -	20.00%	\$ -	\$ -
165	39104 - Computer Software - Common	\$ -	20.00%	\$ -	\$ -
166	39107 - Ipad Hardware	\$ -	20.00%	\$ -	\$ -
167	39108 - Furniture & Equipment - Horizon Point	\$ -	14.29%	\$ -	\$ -
168	39201 - Transportation Equipment - Subunit	\$ (62,961)	11.44%	\$ (7,203)	\$ (66,563)
169	39202 - Transportation Equipment - Cars	\$ -	6.61%	\$ -	\$ -
170	39203 - Transportation Equipment - Light Trucks	\$ (561,866)	6.99%	\$ (39,274)	\$ (581,503)
171	39204 - Transportation Equipment - Medium Trucks	\$ (254,923)	7.42%	\$ (18,915)	\$ (264,381)
172	39205 - Transportation Equipment - Heavy Trucks	\$ (410,346)	9.26%	\$ (37,998)	\$ (429,345)
173	39206 - Transportation Equipment - Trailers	\$ (119,832)	7.73%	\$ (9,263)	\$ (124,464)
174	39300 - Stores Equipment	\$ (38,465)	5.00%	\$ (1,923)	\$ (39,427)
175	39400 - Tools, Shop and Garage Equipment	\$ (94,724)	4.00%	\$ (3,789)	\$ (96,619)
176	39410 - Vehicles - Tools and Shop Equipment	\$ -	4.00%	\$ -	\$ -

Line	Description	Total Company Pro Forma Retirements	Depreciation Rate	Depreciation Expense	Accumulated Depreciation
	(a)	(b)	(c)	(d)	(e)
177	39500 - Laboratory Equipment	\$ (65,589)	4.00%	\$ (2,624)	\$ (66,901)
178	39601 - Power Operated Equipment - Short-Life	\$ -	6.66%	\$ -	\$ -
179	39602 - Power Operated Equipment - Long-Life	\$ -	6.66%	\$ -	\$ -
180	39700 - Communication Equipment	\$ -	0.00%	\$ -	\$ -
181	39701 - Computer Hardware	\$ (141,962)	20.00%	\$ (28,392)	\$ (156,158)
182	39702 - Computer Software	\$ -	20.00%	\$ -	\$ -
183	39703 - Communication Equipment	\$ (7,893)	5.00%	\$ (395)	\$ (8,091)
184	39710 - Communication Equipment - Towers	\$ (413,951)	5.43%	\$ (22,478)	\$ (425,190)
185	39800 - Miscellaneous Equipment	\$ (54,864)	5.00%	\$ (2,743)	\$ (56,236)
186	39808 - Miscellaneous Equipment - Horizon Point	\$ -	14.29%	\$ -	\$ -
187	Total General Plant	\$ (2,412,618)		\$ (182,511)	\$ (2,503,877)
188					
189	Plant Acquisition Adjustment				
190	114 - Plant Acquisition Adjustment	\$ -	SL	\$ -	\$ -
191	Total Plant Acquisition Adjustment	\$ -		\$ -	\$ -
192					
193	Other Utility Plant				
194	118 - BHSC Allocated Plant - Other Utility Plant (Customer)	\$ (879,515)	10.60%	\$ (93,214)	\$ (926,122)
195	118 - BHSC Allocated Plant - Other Utility Plant (Blended)	\$ (885,061)	12.53%	\$ (110,906)	\$ (940,514)
196	Subtotal Other and Non-Utility Plant	\$ (1,764,576)		\$ (204,120)	\$ (1,866,636)
197					
198					
199	TOTAL PLANT IN SERVICE	<u>\$ (21,793,628)</u>		<u>\$ (1,176,014)</u>	<u>\$ (22,381,645)</u>
200					
201	Fleet Depreciation Accounts				
202	39201 - Transportation Equipment - Subunit	\$ (62,961)	11.44%	\$ (7,203)	
203	39202 - Transportation Equipment - Cars	\$ -	6.61%	\$ -	
204	39203 - Transportation Equipment - Light Trucks	\$ (561,866)	6.99%	\$ (39,274)	
205	39204 - Transportation Equipment - Medium Trucks	\$ (254,923)	7.42%	\$ (18,915)	
206	39205 - Transportation Equipment - Heavy Trucks	\$ (410,346)	9.26%	\$ (37,998)	
207	39206 - Transportation Equipment - Trailers	\$ (119,832)	7.73%	\$ (9,263)	
208	39601 - Power Operated Equipment - Short-Life	\$ -	6.66%	\$ -	
209	39602 - Power Operated Equipment - Long-Life	\$ -	6.66%	\$ -	
210	Subtotal Fleet Depreciation Accounts	\$ (1,409,928)		\$ (112,653)	

Sources:

Column b, lines 1 through 199: BAM-10
Column b, line 202: line 168
Column b, line 203: line 169
Column b, line 204: line 170
Column b, line 205: line 171
Column b, line 206: line 172
Column b, line 207: line 173
Column b, line 208: line 178
Column b, line 209: line 179

Column c: Settlement Stipulation Exhibit 2
Column d: Column b * column c
Column e: Column d divided by 2