

Line	Description	13-month Average 09/30/2025 Plant in Service	Existing Depreciation Rate	Additional Accumulated Depreciation Existing Assets to 9/30/26
	(a)	(b)	(c)	(d)
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	\$ 114,345	0.00%	\$ -
11	31002 - Steam - Land Rights	\$ 116,451	0.00%	\$ -
12	31100 - Steam - Structures & Improvements - Ben French	\$ -	16.24%	\$ -
13	31100 - Steam - Structures & Improvements - Wygen III	\$ 10,994,293	2.64%	\$ 290,249
14	31100 - Steam - Structures & Improvements - Neil Simpson II	\$ 36,364,202	2.90%	\$ 1,054,562
15	31100 - Steam - Structures & Improvements - Neil Simpson I	\$ -	21.97%	\$ -
16	31100 - Steam - Structures & Improvements - Osage	\$ -	12.08%	\$ -
17	31100 - Steam - Structures & Improvements - Wyodak	\$ 9,105,323	2.86%	\$ 260,412
18	31105 - Steam - Land Improvements - Ben French	\$ -	16.24%	\$ -
19	31105 - Steam - Land Improvements - Neil Simpson II	\$ -	2.90%	\$ -
20	31105 - Steam - Land Improvements - Wygen III	\$ -	2.64%	\$ -
21	31201 - Steam - Boiler Plant Equipment - Ben French	\$ -	16.24%	\$ -
22	31201 - Steam - Boiler Plant Equipment - Wygen III	\$ 63,169,540	2.64%	\$ 1,667,676
23	31201 - Steam - Boiler Plant Equipment - Neil Simpson II	\$ 109,358,377	2.90%	\$ 3,171,393
24	31201 - Steam - Boiler Plant Equipment - Osage	\$ -	12.08%	\$ -
25	31201 - Steam - Boiler Plant Equipment - Wyodak	\$ 89,301,855	2.86%	\$ 2,554,033
26	31202 - Steam - Boiler Pollution Control - Neil Simpson II	\$ -	2.90%	\$ -
27	31202 - Steam - Boiler Pollution Control - Wygen III	\$ -	2.64%	\$ -
28	31300 - Steam - Generators - Wyodak	\$ 598,823	2.86%	\$ 17,126
29	31400 - Steam - Turbogen Units - Ben French	\$ -	16.24%	\$ -
30	31400 - Steam - Turbogen Units - Wygen III	\$ 64,384,247	2.64%	\$ 1,699,744
31	31400 - Steam - Turbogen Units - Neil Simpson II	\$ 46,307,940	2.90%	\$ 1,342,930
32	31400 - Steam - Turbogen Units - Neil Simpson I	\$ -	21.97%	\$ -
33	31400 - Steam - Turbogen Units - Osage	\$ -	12.08%	\$ -
34	31400 - Steam - Turbogen Units - Wyodak	\$ 14,247,090	2.86%	\$ 407,467
35	31500 - Steam - Accessory Electric Equipment - Ben French	\$ -	16.24%	\$ -
36	31500 - Steam - Accessory Electric Equipment - Wygen III	\$ 5,711,480	2.64%	\$ 150,783
37	31500 - Steam - Accessory Electric Equipment - Neil Simpson II	\$ 7,362,792	2.90%	\$ 213,521
38	31500 - Steam - Accessory Electric Equipment - Neil Simpson I	\$ -	21.97%	\$ -
39	31500 - Steam - Accessory Electric Equipment - Osage	\$ -	12.08%	\$ -
40	31500 - Steam - Accessory Electric Equipment - Wyodak	\$ 7,537,073	2.86%	\$ 215,560
41	31510 - Steam - Computer Hardware	\$ 206,510	20.00%	\$ 41,302
42	31510 - Steam - Computer Hardware - Neil Simpson II	\$ 528,593	2.90%	\$ 15,329
43	31520 - Steam - Computer Software	\$ 15,289	7.89%	\$ 1,206
44	31520 - Steam - Computer Software - Neil Simpson II	\$ 176,792	2.90%	\$ 5,127
45	31530 - Steam - Communication Equipment	\$ 213,063	6.26%	\$ 13,338
46	31530 - Steam - Communication Equipment - Neil Simpson II	\$ 308,828	2.90%	\$ 8,956
47	31600 - Steam - Miscellaneous - Ben French	\$ -	16.24%	\$ -
48	31600 - Steam - Miscellaneous - Wygen III	\$ 43,450	2.64%	\$ 1,147
49	31600 - Steam - Miscellaneous - Neil Simpson II	\$ 1,608,012	2.90%	\$ 46,632
50	31600 - Steam - Miscellaneous - Neil Simpson I	\$ -	21.97%	\$ -
51	31600 - Steam - Miscellaneous - Osage	\$ -	12.08%	\$ -
52	31600 - Steam - Miscellaneous - Wyodak	\$ 1,709,993	2.86%	\$ 48,906

53	Total Steam Production Plant	\$	469,484,359		\$	13,227,399
54						
55	Wind Production Plant					
56	33821 - Wind - Structures - Corriedale	\$	2,359,598	4.00%	\$	94,384
57	33823 - Wind - Wind Turbines	\$	21,133,907	4.00%	\$	845,356
58	33824 - Wind - Wind Tower	\$	8,847,495	4.00%	\$	353,900
59	33826 - Wind - Collector System	\$	2,210,203	4.00%	\$	88,408
60	33832 - Wind - Communications Equipment	\$	23,125	5.00%	\$	1,156
61	Total Wind	\$	34,574,328		\$	1,383,204
62						
63	Other Production Plant					
64	34001 - Land	\$	1,871,490	0.00%	\$	-
65	34100 - Structures - Cheyenne Prairie	\$	5,797,480	2.73%	\$	158,271
66	34100 - Structures - Neil Simpson	\$	371,240	2.56%	\$	9,504
67	34100 - Structures - Ben French Diesel # 1 - 5	\$	-	5.05%	\$	-
68	34100 - Structures - Ben French CTs # 1 - 4	\$	1,458,009	2.62%	\$	38,200
69	34100 - Structures - Lange I CT	\$	614,225	2.29%	\$	14,066
70	34100 - Structures - Lange II RICE	\$	-	0.00%	\$	-
71	34100 - Structures - Corriedale	\$	1,036,178	4.00%	\$	41,447
72	34200 - Other Fuel Holders & Accessories - Cheyenne Prairie	\$	1,564,595	2.98%	\$	46,625
73	34200 - Other Fuel Holders & Accessories - Neil Simpson	\$	1,377,505	2.56%	\$	35,264
74	34200 - Other Fuel Holders & Accessories - Ben French Diesel #1 - 5	\$	101,225	5.05%	\$	5,112
75	34200 - Other Fuel Holders & Accessories - Ben French CTs #1 - 4	\$	1,968,120	2.62%	\$	51,565
76	34200 - Other Fuel Holders & Accessories - Lange I CT	\$	1,516,414	2.29%	\$	34,726
77	34200 - Other Fuel Holders & Accessories - Lange II RICE	\$	-	0.00%	\$	-
78	34300 - Prime Movers	\$	-	0.00%	\$	-
79	34410 - Generators - Cheyenne Prairie	\$	33,774,991	2.97%	\$	1,003,117
80	34410 - Generators - Neil Simpson	\$	29,947,531	2.56%	\$	766,657
81	34410 - Generators - Ben French Diesel #1 - 5	\$	2,130,862	5.05%	\$	107,609
82	34410 - Generators - Ben French CTs #1 - 4	\$	18,782,757	2.62%	\$	492,108
83	34410 - Generators - Corriedale	\$	13,180,264	4.00%	\$	527,211
84	34410 - Generators - Lange I CT	\$	28,046,349	2.29%	\$	642,261
85	34410 - Generators - Lange II RICE	\$	-	0.00%	\$	-
86	34420 - Generators - Rotatable - Cheyenne Prairie	\$	59,381,927	2.97%	\$	1,763,643
87	34500 - Accessory Electric Equipment - Cheyenne Prairie	\$	13,582,003	3.01%	\$	408,818
88	34500 - Accessory Electric Equipment - Neil Simpson	\$	2,164,052	2.56%	\$	55,400
89	34500 - Accessory Electric Equipment - Ben French Diesel #1 - 5	\$	136,993	5.05%	\$	6,918
90	34500 - Accessory Electric Equipment - Ben French CTs #1-4	\$	849,858	2.62%	\$	22,266
91	34500 - Accessory Electric Equipment - Corriedale	\$	-	0.00%	\$	-
92	34500 - Accessory Electric Equipment - Lange I CT	\$	2,293,916	2.29%	\$	52,531
93	34500 - Accessory Electric Equipment - Lange II RICE	\$	-	0.00%	\$	-
94	34510 - Computer Hardware	\$	394,138	24.33%	\$	95,894
95	34520 - Computer Software	\$	258,808	7.89%	\$	20,420
96	34530 - Communications Equipment - Cheyenne Prairie	\$	34,921	3.01%	\$	1,051
97	34530 - Communications Equipment - Neil Simpson	\$	2,669	2.56%	\$	68
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	\$	-	5.00%	\$	-
102	34530 - Communications Equipment	\$	-	5.00%	\$	-
103	34534 - Accessory Electric Equipment - Corriedale	\$	982,312	4.00%	\$	39,292
104	34600 - Miscellaneous Power Plant Equipment - Cheyenne Prairie	\$	23,002	3.64%	\$	837
105	34600 - Miscellaneous Power Plant Equipment - Neil Simpson	\$	128,823	2.56%	\$	3,298
106	34600 - Miscellaneous Power Plant Equipment - Ben French Diesel #1 - 5	\$	-	5.05%	\$	-
107	34600 - Miscellaneous Power Plant Equipment - Ben French CTs #1 - 4	\$	168,787	2.62%	\$	4,422
108	34600 - Miscellaneous Power Plant Equipment - Lange I CT	\$	29,907	2.29%	\$	685
109	34600 - Miscellaneous Power Plant Equipment - Lange II RICE	\$	-	0.00%	\$	-
110	Total Other Production Plant	\$	223,971,350		\$	6,449,286
111						
112	Transmission Plant					

113	35001 - Transmission Land	\$	888,332	0.00%	\$	-
114	35002 - Transmission Land Rights	\$	9,448,742	0.00%	\$	-
115	35130 - Transmission Communication Equipment	\$	2,207,105	2.13%	\$	47,011
116	35200 - Transmission Structures & Improvements	\$	1,965,335	1.83%	\$	35,966
117	35205 - Transmission Land Improvements	\$	55,717	1.83%	\$	1,020
118	35300 - Transmission Sub-Station Equipment	\$	69,577,108	2.13%	\$	1,481,992
119	35300 - Transmission Sub-Station Equipment - CORRIEDALE	\$	-	4.00%	\$	-
120	35301 - Transmission Station Equipment - GSU	\$	3,952,798	2.13%	\$	84,195
121	35301 - Transmission Station Equipment - GSU - Wygen II	\$	-	2.13%	\$	-
122	35301 - Transmission Station Equipment - GSU - CPGS Combined Cycle	\$	674,814	2.13%	\$	14,374
123	35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle	\$	-	2.13%	\$	-
124	35301 - Transmission Station Equipment - GSU - CORRIEDALE	\$	-	4.00%	\$	-
125	35400 - Transmission Poles & Fixtures	\$	864,826	1.74%	\$	15,048
126	35500 - Transmission Towers & Fixtures	\$	116,218,842	2.74%	\$	3,184,396
127	35500 - Transmission Towers & Fixtures - CORRIEDALE	\$	-	4.00%	\$	-
128	35600 - Transmission Overhead Conductors	\$	93,581,849	2.05%	\$	1,918,428
129	35600 - Transmission Overhead Conductors - CORRIEDALE	\$	-	4.00%	\$	-
130	35900 - Transmission Roads & Trails	\$	6,920	1.72%	\$	119
131	Total Transmission Plant	\$	299,442,387		\$	6,782,549
132						
133	<u>Distribution Plant</u>					
134	36001 - Distribution Land	\$	1,574,154	0.00%	\$	-
135	36002 - Distribution Land Rights	\$	1,634,095	0.00%	\$	-
136	36100 - Distribution Structures and Improvements	\$	2,142,937	2.45%	\$	52,502
137	36105 - Distribution Land Improvements	\$	188,197	2.69%	\$	5,063
138	36200 - Distribution Sub-Station Equipment	\$	115,297,814	2.27%	\$	2,617,260
139	36330 - Communication Equipment	\$	1,999,719	2.27%	\$	45,394
140	36400 - Poles, Towers, and Fixtures	\$	125,780,653	3.64%	\$	4,578,416
141	36500 - Overhead Conductors and Devices	\$	71,438,788	2.26%	\$	1,614,517
142	36600 - Underground Conduit	\$	26,311,463	2.81%	\$	739,352
143	36700 - Underground Conductors and Devices	\$	90,364,431	2.32%	\$	2,096,455
144	36801 - Line Transformers - Other Equipment	\$	9,130,797	2.74%	\$	250,184
145	36802 - Line Transformers - Conventional	\$	18,665,885	2.45%	\$	457,314
146	36803 - Line Transformers - Pad mount	\$	48,120,857	2.35%	\$	1,130,840
147	36901 - Services - Overhead	\$	11,194,830	2.43%	\$	272,034
148	36902 - Services - Underground	\$	32,049,715	2.24%	\$	717,914
149	37001 - Meters	\$	1,758,992	5.50%	\$	96,745
150	37004 - Meters - AMI	\$	11,063,626	5.01%	\$	554,288
151	37100 - Installations on Customers' Premises	\$	3,380,236	3.22%	\$	108,844
152	37300 - Street Lighting and Signal Systems	\$	3,647,264	3.96%	\$	144,432
153	Total Distribution Plant	\$	575,744,453		\$	15,481,554
154						
155	<u>General Plant</u>					
156	38901 - Land and Land Rights	\$	5,155,022	0.00%	\$	-
157	39001 - Structures and Improvements	\$	82,928,008	1.67%	\$	1,384,898
158	39001 - General Structures and Improvements - Common	\$	-	1.67%	\$	-
159	39005 - General Land Improvements	\$	3,587,105	1.67%	\$	59,905
160	39005 - General Land Improvements - Common	\$	-	1.67%	\$	-
161	39051 - Structures and Improvements - Leased	\$	-	1.67%	\$	-
162	39101 - Office Furniture and Equipment	\$	2,848,297	5.00%	\$	142,415
163	39103 - Computer Hardware	\$	1,442,051	24.33%	\$	350,851
164	39104 - Computer Software	\$	514,766	7.89%	\$	40,615
165	39104 - Computer Software - Common	\$	-	7.89%	\$	-
166	39107 - Ipad Hardware	\$	-	33.33%	\$	-
167	39108 - Furniture & Equipment - Horizon Point	\$	7,481,477	14.29%	\$	1,069,103
168	39201 - Transportation Equipment - Subunit	\$	683,873	1.54%	\$	10,532
169	39202 - Transportation Equipment - Cars	\$	421,017	6.96%	\$	29,303
170	39203 - Transportation Equipment - Light Trucks	\$	4,749,488	3.77%	\$	179,056
171	39204 - Transportation Equipment - Medium Trucks	\$	4,182,192	4.39%	\$	183,598
172	39205 - Transportation Equipment - Heavy Trucks	\$	14,874,266	2.84%	\$	422,429

173	39206 - Transportation Equipment - Trailers	\$	5,074,444	2.80%	\$	142,084
174	39300 - Stores Equipment	\$	242,785	5.00%	\$	12,139
175	39400 - Tools, Shop and Garage Equipment	\$	3,802,129	4.00%	\$	152,085
176	39410 - Vehicles - Tools and Shop Equipment	\$	190,598	3.49%	\$	6,652
177	39500 - Laboratory Equipment	\$	740,348	4.00%	\$	29,614
178	39601 - Power Operated Equipment - Short-Life	\$	577,467	0.44%	\$	2,541
179	39602 - Power Operated Equipment - Long-Life	\$	3,575,916	2.11%	\$	75,452
180	39700 - Communication Equipment	\$	1,026,017	5.00%	\$	51,301
181	39701 - Computer Hardware	\$	1,692,143	24.33%	\$	411,698
182	39702 - Computer Software	\$	-	0.00%	\$	-
183	39703 - Communication Equipment	\$	2,004,941	6.26%	\$	125,509
184	39710 - Communication Equipment - Towers	\$	3,393,996	5.22%	\$	177,167
185	39800 - Miscellaneous Equipment	\$	388,842	5.00%	\$	19,442
186	39808 - Miscellaneous Equipment - Horizon Point	\$	1,146,231	14.29%	\$	163,796
187	Total General Plant	\$	152,723,417		\$	5,242,185
188						
189	Plant Acquisition Adjustment					
190	114 - Plant Acquisition Adjustment	\$	4,870,309	SL	\$	96,421
191	Total Plant Acquisition Adjustment	\$	4,870,309		\$	96,421
192						
193	Other Utility Plant					
194	118 - BHSC Allocated Plant - Other Utility Plant (Customer)	\$	3,533,284	11.24%	\$	397,203
195	118 - BHSC Allocated Plant - Other Utility Plant (Blended)	\$	31,903,798	13.69%	\$	4,366,428
196	Subtotal Other and Non-Utility Plant	\$	35,437,081		\$	4,763,631
197						
198						
199	TOTAL PLANT IN SERVICE	\$	1,796,247,684		\$	53,426,229

Source: Statement E, page 5