

Line	Description	Total Company Plant in Service Ending 9/30/2025	Remove Test Year Growth Projects	Adjusted Total Company Plant in Service Ending 9/30/2025	Depreciation Rate	Depreciation Expense	Per Books Depreciation Expense	Depreciation Expense Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
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		\$ 114,345	0.00%	\$ -		
11	31002 - Steam - Land Rights	\$ 116,451		\$ 116,451	0.00%	\$ -		
12	31100 - Steam - Structures & Improvements - Ben French	\$ -		\$ -	0.00%	\$ -		
13	31100 - Steam - Structures & Improvements - Wygen III	\$ 10,986,706		\$ 10,986,706	2.41%	\$ 264,624		
14	31100 - Steam - Structures & Improvements - Neil Simpson II	\$ 36,848,444		\$ 36,848,444	3.63%	\$ 1,337,915		
15	31100 - Steam - Structures & Improvements - Neil Simpson I	\$ -		\$ -	0.00%	\$ -		
16	31100 - Steam - Structures & Improvements - Osage	\$ -		\$ -	0.00%	\$ -		
17	31100 - Steam - Structures & Improvements - Wyodak	\$ 9,102,799		\$ 9,102,799	-0.46%	\$ (41,698)		
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	\$ 63,676,742		\$ 63,676,742	2.81%	\$ 1,787,613		
23	31201 - Steam - Boiler Plant Equipment - Neil Simpson II	\$ 109,025,659		\$ 109,025,659	3.81%	\$ 4,151,048		
24	31201 - Steam - Boiler Plant Equipment - Osage	\$ -		\$ -	0.00%	\$ -		
25	31201 - Steam - Boiler Plant Equipment - Wyodak	\$ 89,432,578		\$ 89,432,578	3.78%	\$ 3,376,965		
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	\$ 598,823		\$ 598,823	3.38%	\$ 20,237		
29	31400 - Steam - Turbogén Units - Ben French	\$ -		\$ -	0.00%	\$ -		
30	31400 - Steam - Turbogén Units - Wygen III	\$ 62,988,147		\$ 62,988,147	2.86%	\$ 1,803,986		
31	31400 - Steam - Turbogén Units - Neil Simpson II	\$ 46,300,251		\$ 46,300,251	3.92%	\$ 1,816,983		
32	31400 - Steam - Turbogén Units - Neil Simpson I	\$ -		\$ -	0.00%	\$ -		
33	31400 - Steam - Turbogén Units - Osage	\$ -		\$ -	0.00%	\$ -		
34	31400 - Steam - Turbogén Units - Wyodak	\$ 14,244,968		\$ 14,244,968	3.94%	\$ 560,815		
35	31500 - Steam - Accessory Electric Equipment - Ben French	\$ -		\$ -	0.00%	\$ -		
36	31500 - Steam - Accessory Electric Equipment - Wygen III	\$ 5,701,489		\$ 5,701,489	2.46%	\$ 140,160		
37	31500 - Steam - Accessory Electric Equipment - Neil Simpson II	\$ 7,362,792		\$ 7,362,792	3.08%	\$ 227,077		
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	\$	7,535,143		\$	7,535,143	1.52%	\$	114,455	
41	31510 - Steam - Computer Hardware	\$	211,799		\$	211,799	20.00%	\$	42,360	
42	31510 - Steam - Computer Hardware - Neil Simpson II	\$	2,053,468		\$	2,053,468	20.00%	\$	410,694	
43	31520 - Steam - Computer Software	\$	22,084		\$	22,084	20.00%	\$	4,417	
44	31520 - Steam - Computer Software - Neil Simpson II	\$	255,366		\$	255,366	20.00%	\$	51,073	
45	31530 - Steam - Communication Equipment	\$	308,281		\$	308,281	5.00%	\$	15,414	
46	31530 - Steam - Communication Equipment - Neil Simpson II	\$	457,648		\$	457,648	5.00%	\$	22,882	
47	31600 - Steam - Miscellaneous - Ben French	\$	-		\$	-	0.00%	\$	-	
48	31600 - Steam - Miscellaneous - Wygen III	\$	40,893		\$	40,893	3.43%	\$	1,403	
49	31600 - Steam - Miscellaneous - Neil Simpson II	\$	1,545,323		\$	1,545,323	4.13%	\$	63,752	
50	31600 - Steam - Miscellaneous - Neil Simpson I	\$	-		\$	-	0.00%	\$	-	
51	31600 - Steam - Miscellaneous - Osage	\$	-		\$	-	0.00%	\$	-	
52	31600 - Steam - Miscellaneous - Wyodak	\$	1,790,817		\$	1,790,817	6.22%	\$	111,365	
53	Total Steam Production Plant	\$	470,721,018	\$	-	\$	470,721,018		\$	16,283,540
54										
55	Wind Production Plant									
56	33821 - Wind - Structures - Corriedale	\$	3,408,309		\$	3,408,309	4.32%	\$	147,328	
57	33823 - Wind - Wind Turbines	\$	30,231,072		\$	30,231,072	4.32%	\$	1,304,732	
58	33824 - Wind - Wind Tower	\$	12,779,716		\$	12,779,716	4.25%	\$	543,015	
59	33826 - Wind - Collector System	\$	3,192,515		\$	3,192,515	4.50%	\$	143,649	
60	33832 - Wind - Communications Equipment	\$	33,402		\$	33,402	5.00%	\$	1,670	
61	Total Wind	\$	49,645,014	\$	-	\$	49,645,014		\$	2,140,394
62										
63	Other Production Plant									
64	34001 - Land	\$	1,773,234		\$	1,773,234	0.00%	\$	-	
65	34100 - Structures - Cheyenne Prairie	\$	5,875,063		\$	5,875,063	3.00%	\$	176,325	
66	34100 - Structures - Neil Simpson	\$	372,278		\$	372,278	3.18%	\$	11,830	
67	34100 - Structures - Ben French Diesel # 1 - 5	\$	-		\$	-	0.00%	\$	-	
68	34100 - Structures - Ben French CTs # 1 - 4	\$	1,458,009		\$	1,458,009	4.42%	\$	64,384	
69	34100 - Structures - Lange I CT	\$	614,225		\$	614,225	3.46%	\$	21,279	
70	34100 - Structures - Lange II RICE	\$	-		\$	-	3.52%	\$	-	
71	34100 - Structures - Corriedale	\$	-		\$	-	0.00%	\$	-	
72	34200 - Other Fuel Holders & Accessories - Cheyenne Prairie	\$	1,564,595		\$	1,564,595	3.02%	\$	47,311	
73	34200 - Other Fuel Holders & Accessories - Neil Simpson	\$	1,377,505		\$	1,377,505	4.46%	\$	61,393	
74	34200 - Other Fuel Holders & Accessories - Ben French Diesel #1 - 5	\$	101,225		\$	101,225	7.02%	\$	7,109	
75	34200 - Other Fuel Holders & Accessories - Ben French CTs #1 - 4	\$	1,971,329		\$	1,971,329	7.18%	\$	141,560	
76	34200 - Other Fuel Holders & Accessories - Lange I CT	\$	1,516,414		\$	1,516,414	2.72%	\$	41,257	
77	34200 - Other Fuel Holders & Accessories - Lange II RICE	\$	-		\$	-	3.65%	\$	-	
78	34300 - Prime Movers	\$	-		\$	-	0.00%	\$	-	
79	34410 - Generators - Cheyenne Prairie	\$	33,750,902		\$	33,750,902	3.02%	\$	1,019,707	
80	34410 - Generators - Neil Simpson	\$	29,954,561		\$	29,954,561	3.10%	\$	930,036	
81	34410 - Generators - Ben French Diesel #1 - 5	\$	2,130,862		\$	2,130,862	5.90%	\$	125,631	
82	34410 - Generators - Ben French CTs #1 - 4	\$	18,782,757		\$	18,782,757	3.73%	\$	699,728	
83	34410 - Generators - Corriedale	\$	-		\$	-	4.37%	\$	-	
84	34410 - Generators - Lange I CT	\$	28,105,061		\$	28,105,061	2.88%	\$	809,415	
85	34410 - Generators - Lange II RICE	\$	-		\$	-	3.65%	\$	-	

86	34420 - Generators - Rotatable - Cheyenne Prairie	\$	58,736,877	\$	58,736,877	14.23%	\$	8,358,258		
87	34500 - Accessory Electric Equipment - Cheyenne Prairie	\$	13,593,410	\$	13,593,410	3.06%	\$	415,515		
88	34500 - Accessory Electric Equipment - Neil Simpson	\$	2,164,052	\$	2,164,052	3.47%	\$	75,035		
89	34500 - Accessory Electric Equipment - Ben French Diesel #1 - 5	\$	136,993	\$	136,993	8.43%	\$	11,547		
90	34500 - Accessory Electric Equipment - Ben French CTs #1-4	\$	849,858	\$	849,858	6.78%	\$	57,599		
91	34500 - Accessory Electric Equipment - Corriedale	\$	-	\$	-	0.00%	\$	-		
92	34500 - Accessory Electric Equipment - Lange I CT	\$	2,332,932	\$	2,332,932	3.62%	\$	84,469		
93	34500 - Accessory Electric Equipment - Lange II RICE	\$	-	\$	-	3.65%	\$	-		
94	34510 - Computer Hardware	\$	654,110	\$	654,110	20.00%	\$	130,822		
95	34520 - Computer Software	\$	373,834	\$	373,834	20.00%	\$	74,767		
96	34530 - Communications Equipment - Cheyenne Prairie	\$	50,442	\$	50,442	5.00%	\$	2,522		
97	34530 - Communications Equipment - Neil Simpson	\$	3,855	\$	3,855	5.00%	\$	193		
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	\$	23,002	\$	23,002	3.37%	\$	775		
105	34600 - Miscellaneous Power Plant Equipment - Neil Simpson	\$	127,637	\$	127,637	4.06%	\$	5,177		
106	34600 - Miscellaneous Power Plant Equipment - Ben French Diesel #1 - 5	\$	-	\$	-	0.00%	\$	-		
107	34600 - Miscellaneous Power Plant Equipment - Ben French CTs #1 - 4	\$	168,787	\$	168,787	1.72%	\$	2,898		
108	34600 - Miscellaneous Power Plant Equipment - Lange I CT	\$	29,907	\$	29,907	3.44%	\$	1,030		
109	34600 - Miscellaneous Power Plant Equipment - Lange II RICE	\$	-	\$	-	3.84%	\$	-		
110	Total Other Production Plant	\$	208,593,712	\$	-		\$	13,377,572		
111										
112	Total Production Plant	\$	728,959,745	\$	-		\$	31,801,506	21,432,677	\$ 10,368,829
113										
114	Transmission Plant									
115	35001 - Transmission Land	\$	888,332	\$	888,332	0.00%	\$	-		
116	35002 - Transmission Land Rights	\$	9,448,736	\$	9,448,736	0.00%	\$	-		
117	35130 - Transmission Communication Equipment	\$	3,182,056	\$	3,182,056	5.00%	\$	159,103		
118	35200 - Transmission Structures & Improvements	\$	1,965,335	\$	1,965,335	2.01%	\$	39,503		
119	35205 - Transmission Land Improvements	\$	55,717	\$	55,717	1.91%	\$	1,064		
120	35300 - Transmission Sub-Station Equipment	\$	68,587,871	\$	68,587,871	1.96%	\$	1,341,080		
121	35300 - Transmission Sub-Station Equipment - CORRIEDALE	\$	-	\$	-	0.00%	\$	-		
122	35301 - Transmission Station Equipment - GSU	\$	3,952,798	\$	3,952,798	2.55%	\$	100,681		
123	35301 - Transmission Station Equipment - GSU - Wygen II	\$	-	\$	-	2.90%	\$	-		
124	35301 - Transmission Station Equipment - GSU - CPGS Combined Cycle	\$	674,814	\$	674,814	2.90%	\$	19,570		
125	35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle	\$	-	\$	-	2.90%	\$	-		
126	35301 - Transmission Station Equipment - GSU - CORRIEDALE	\$	-	\$	-	2.90%	\$	-		
127	35400 - Transmission Poles & Fixtures	\$	864,826	\$	864,826	1.60%	\$	13,837		
128	35500 - Transmission Towers & Fixtures	\$	116,126,691	\$	116,126,691	2.61%	\$	3,032,629		
129	35500 - Transmission Towers & Fixtures - CORRIEDALE	\$	-	\$	-	0.00%	\$	-		
130	35600 - Transmission Overhead Conductors	\$	93,547,369	\$	93,547,369	2.84%	\$	2,656,745		
131	35600 - Transmission Overhead Conductors - CORRIEDALE	\$	-	\$	-	0.00%	\$	-		

132	35900 - Transmission Roads & Trails	\$ 6,920		\$ 6,920	1.56%	\$ 108		
133	Total Transmission Plant	\$ 299,301,465	\$ -	\$ 299,301,465		\$ 7,364,320	6,830,654	\$ 533,666
134								
135	Distribution Plant							
136	36001 - Distribution Land	\$ 1,566,341		\$ 1,566,341	0.00%	\$ -		
137	36002 - Distribution Land Rights	\$ 1,645,864		\$ 1,645,864	0.00%	\$ -		
138	36100 - Distribution Structures and Improvements	\$ 2,142,924		\$ 2,142,924	2.76%	\$ 59,145		
139	36105 - Distribution Land Improvements	\$ 188,197		\$ 188,197	2.23%	\$ 4,197		
140	36200 - Distribution Sub-Station Equipment	\$ 118,647,107		\$ 118,647,107	2.30%	\$ 2,728,883		
141	36330 - Communication Equipment	\$ 2,943,437		\$ 2,943,437	5.00%	\$ 147,172		
142	36400 - Poles, Towers, and Fixtures	\$ 128,667,372	\$ (185,635)	\$ 128,481,737	3.64%	\$ 4,676,735		
143	36500 - Overhead Conductors and Devices	\$ 71,730,922	\$ (228,601)	\$ 71,502,321	2.30%	\$ 1,646,819		
144	36600 - Underground Conduit	\$ 27,667,158	\$ (592,539)	\$ 27,074,618	3.32%	\$ 898,877		
145	36700 - Underground Conductors and Devices	\$ 92,639,144	\$ (1,876,432)	\$ 90,762,712	2.32%	\$ 2,105,695		
146	36801 - Line Transformers - Other Equipment	\$ 9,527,188	\$ (204,557)	\$ 9,322,630	2.92%	\$ 272,221		
147	36802 - Line Transformers - Conventional	\$ 18,803,168	\$ (320,827)	\$ 18,482,340	3.42%	\$ 632,096		
148	36803 - Line Transformers - Pad mount	\$ 50,357,902	\$ (1,859,250)	\$ 48,498,651	2.83%	\$ 1,372,512		
149	36901 - Services - Overhead	\$ 11,220,897	\$ (14,740)	\$ 11,206,158	2.43%	\$ 272,310		
150	36902 - Services - Underground	\$ 32,779,475	\$ (911,925)	\$ 31,867,549	2.49%	\$ 793,502		
151	37001 - Meters	\$ 1,758,584		\$ 1,758,584	7.37%	\$ 129,608		
152	37004 - Meters - AMI	\$ 11,770,361	\$ (24,972)	\$ 11,745,389	11.02%	\$ 1,294,342		
153	37100 - Installations on Customers' Premises	\$ 3,423,927	\$ (103,016)	\$ 3,320,911	2.58%	\$ 85,680		
154	37300 - Street Lighting and Signal Systems	\$ 3,402,465		\$ 3,402,465	4.48%	\$ 152,430		
155	Total Distribution Plant	\$ 590,882,432	\$ (6,322,495)	\$ 584,559,937		\$ 17,272,224	15,520,066	\$ 1,752,158
156								
157	General Plant							
158	38901 - Land and Land Rights	\$ 5,155,022		\$ 5,155,022	0.00%	\$ -		
159	39001 - Structures and Improvements	\$ 83,208,162		\$ 83,208,162	1.43%	\$ 1,189,877		
160	39001 - General Structures and Improvements - Common	\$ -		\$ -	0.00%	\$ -		
161	39005 - General Land Improvements	\$ 3,587,105		\$ 3,587,105	2.82%	\$ 101,156		
162	39005 - General Land Improvements - Common	\$ -		\$ -	0.00%	\$ -		
163	39051 - Structures and Improvements - Leased	\$ -		\$ -	0.00%	\$ -		
164	39101 - Office Furniture and Equipment	\$ 2,838,041		\$ 2,838,041	5.00%	\$ 141,902		
165	39103 - Computer Hardware	\$ 33,504		\$ 33,504	20.00%	\$ 6,701		
166	39104 - Computer Software	\$ 881,904		\$ 881,904	20.00%	\$ 176,381		
167	39104 - Computer Software - Common	\$ -		\$ -	20.00%	\$ -		
168	39107 - Ipad Hardware	\$ -		\$ -	20.00%	\$ -		
169	39108 - Furniture & Equipment - Horizon Point	\$ 7,481,477		\$ 7,481,477	14.29%	\$ 1,069,103		
170	39201 - Transportation Equipment - Subunit	\$ 735,725		\$ 735,725	11.44%	\$ 84,167		
171	39202 - Transportation Equipment - Cars	\$ 176,037		\$ 176,037	6.61%	\$ 11,636		
172	39203 - Transportation Equipment - Light Trucks	\$ 5,194,110		\$ 5,194,110	6.99%	\$ 363,068		
173	39204 - Transportation Equipment - Medium Trucks	\$ 4,397,652		\$ 4,397,652	7.42%	\$ 326,306		
174	39205 - Transportation Equipment - Heavy Trucks	\$ 14,656,569		\$ 14,656,569	9.26%	\$ 1,357,198		
175	39206 - Transportation Equipment - Trailers	\$ 5,475,665		\$ 5,475,665	7.73%	\$ 423,269		
176	39300 - Stores Equipment	\$ 262,444		\$ 262,444	5.00%	\$ 13,122		
177	39400 - Tools, Shop and Garage Equipment	\$ 3,830,188		\$ 3,830,188	4.00%	\$ 153,208		

178	39410 - Vehicles - Tools and Shop Equipment	\$	190,598		\$	190,598	4.00%	\$	7,624		
179	39500 - Laboratory Equipment	\$	738,504		\$	738,504	4.00%	\$	29,540		
180	39601 - Power Operated Equipment - Short-Life	\$	577,467		\$	577,467	6.66%	\$	38,459		
181	39602 - Power Operated Equipment - Long-Life	\$	3,567,053		\$	3,567,053	6.66%	\$	237,566		
182	39700 - Communication Equipment	\$	-		\$	-	0.00%	\$	-		
183	39701 - Computer Hardware	\$	2,657,601		\$	2,657,601	20.00%	\$	531,520		
184	39702 - Computer Software	\$	-		\$	-	20.00%	\$	-		
185	39703 - Communication Equipment	\$	2,890,878		\$	2,890,878	5.00%	\$	144,544		
186	39710 - Communication Equipment - Towers	\$	3,387,559		\$	3,387,559	5.43%	\$	183,944		
187	39800 - Miscellaneous Equipment	\$	386,943		\$	386,943	5.00%	\$	19,347		
188	39808 - Miscellaneous Equipment - Horizon Point	\$	1,155,687		\$	1,155,687	14.29%	\$	165,148		
189	Total General Plant	\$	153,465,893	\$	-	\$	153,465,893		\$	6,774,786	2,898,114 \$ 3,876,672
190											
191	Plant Acquisition Adjustment										
192	114 - Plant Acquisition Adjustment	\$	4,870,309		\$	4,870,309	SL	\$	96,421		
193	Total Plant Acquisition Adjustment	\$	4,870,309	\$	-	\$	4,870,309		\$	96,421	96,421 \$ -
194											
195	Other Utility Plant										
196	118 - BHSC Allocated Plant - Other Utility Plant (Customer)	\$	3,415,683		\$	3,415,683	10.60%	\$	362,006		
197	118 - BHSC Allocated Plant - Other Utility Plant (Blended)	\$	32,586,624		\$	32,586,624	12.53%	\$	4,083,388		
198	Subtotal Other and Non-Utility Plant	\$	36,002,307	\$	-	\$	36,002,307		\$	4,445,394	4,445,394 \$ 1
199											
200											
201	TOTAL PLANT IN SERVICE	\$	1,813,482,151	\$	(6,322,495)	\$	1,807,159,655		\$	67,754,651	\$ 51,223,325 \$ 16,531,326
202											
203	Fleet Depreciation Accounts										
204	39201 - Transportation Equipment - Subunit				\$	735,725	11.44%	\$	84,167		
205	39202 - Transportation Equipment - Cars				\$	176,037	6.61%	\$	11,636		
206	39203 - Transportation Equipment - Light Trucks				\$	5,194,110	6.99%	\$	363,068		
207	39204 - Transportation Equipment - Medium Trucks				\$	4,397,652	7.42%	\$	326,306		
208	39205 - Transportation Equipment - Heavy Trucks				\$	14,656,569	9.26%	\$	1,357,198		
209	39206 - Transportation Equipment - Trailers				\$	5,475,665	7.73%	\$	423,269		
210	39601 - Power Operated Equipment - Short-Life				\$	577,467	6.66%	\$	38,459		
211	39602 - Power Operated Equipment - Long-Life				\$	3,567,053	6.66%	\$	237,566		
212	Subtotal Fleet Depreciation Accounts				\$	34,780,277		\$	2,841,669	\$ 1,046,387 \$ 1,795,282	

Sources:

Column b: Schedule D-3, pg 2 of 16 through 8 of 16, col. (o) + Scheduel D-33, pg 10 of 16 through 16 of 16, col. (o)
Column c: Third Supplemental Response to Staff 10.18 - Attachment 10.18e
Column d: column b + column c
Column e: Settlement Stipulation Exhibit 2
Column f: Column d * column e
Column g: Statement J
Column h: column f less column g