

**BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY**  
**REMOVAL OF DUES AND CONTRIBUTIONS**  
**FOR THE ADJUSTED TEST YEAR ENDING SEPTEMBER 30, 2026**

**COST OF SERVICE STUDY**  
**Schedule H-8**

(a)	(b)	(c)	(d)	(e)
Line No.	Account and Description	Per Book Test Year	Adjustment	Adjusted Amount
1	<b>Dues and Contributions Adjustment</b>			
2	548 - Generation Expense	\$ 715	\$ -	\$ 715
3	558 - Operations & Maintenance	186	(186)	-
4	560 - Supervision & Engineering	201	-	201
5	561 - Load Dispatch	288,446	(122)	288,323
6	566 - Miscellaneous	77	(77)	-
7	588 - Miscellaneous	375	(375)	-
8	593 - Overhead Lines	323	(323)	-
9	908 - Customer assistance expenses	531	(531)	-
10	921 - Office supplies and expenses	126,115	(7,241)	118,874
11	930.2 - Miscellaneous general expenses	4,597	(1,200)	3,397
12	<b>Total Dues and Contributions Adjustment</b>	<b>\$ 421,565</b>	<b>\$ (10,055)</b>	<b>\$ 411,510</b>

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14 Note (1) This adjustment is described in the Direct Testimony of Ms. Lori J. Mack

Alloc Type (All)

<b>Sum of Amou Column Labels</b>			
<b>Row Labels</b>	<b>Nonrecoverable</b>	<b>Recoverable</b>	<b>Grand Total</b>
548000		715	715
558130	186		186
560000		201	201
561100		127,796	127,796
561200		218	218
561500	122	138	260
561800		160,172	160,172
566000	77		77
588000	375		375
593000	323		323
908000	531		531
921000	7,241	118,874	126,115
930200	1,200	3,397	4,597
<b>Grand Total</b>	<b>10,055</b>	<b>411,510</b>	<b>421,565</b>

BU	Journal ID	Date	Account	Descr	Resource	Descr	Dept	Oper Unit	Product	Work Order	Descr
50501	SC12C00001	2024-10-31	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4872	170900	122		
50501	SC12C00001	2024-11-30	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4872	170900	122		
50501	SC12C00001	6/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4872	170900	122		
50501	SC12C00001	7/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4872	170900	122		
50501	SC12C00001	8/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4872	170900	122		
50501	SC12C00001	9/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4872	170900	122		
50501	SC12C00001	5/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4872	170900	122		
50501	SC12C00001	3/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4872	170900	122		
50501	SC12C00001	4/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4872	170900	122		
50501	SC12A00001	1/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4704	170900	999		
50501	BHP7750001	1/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4704	170018	122		
50501	BHP7750001	1/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4704	170019	122		
50501	BHP7750001	2024-12-31	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4736	170018	122		
50501	BHP7750001	2024-12-31	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4736	170019	122		
50501	SC12A00001	2024-12-31	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4736	170900	999		
50501	BHP7750001	2024-12-31	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4736	170018	122		
50501	BHP7750001	2024-12-31	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4736	170019	122		
50501	SC12A00001	2024-12-31	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4736	170900	999		
50501	SC12A00001	2/28/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4725	170900	999		
50501	BHP7750001	2/28/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4725	170018	999		
50501	BHP7750001	2/28/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4725	170019	999		
50501	APAC631814	2024-11-24	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	8624	170900	122	99910447	O&M PR-Community Leaders
50501	SC12A00001	1/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4704	170900	999		
50501	SC12A00001	1/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4710	170900	999		
50501	BHP7750001	1/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4704	170018	122		
50501	BHP7750001	1/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4704	170019	122		
50501	BHP7750001	1/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4710	170018	122		
50501	BHP7750001	1/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4710	170019	122		
50501	EXACC41887	2/10/2025	593000	DIST MAINT OF OVERHEAD LINES	1414	OTHER DUES & MEMB FEES	4819	170510	122	10067974	O&M Vg Mgt-BHP-Fdr#:SH4411
50501	EXACC36732	1/2/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4880	170900	122		
50501	APAC654053	5/8/2025	930200	MISCELLANEOUS GENERAL EXP	1402	CHAMBER OF COMMERCE DUES	8624	170301	122	99910447	O&M PR-Community Leaders
50501	SC18B00009	2/28/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4811	701602	122		
50501	APAC639149	1/20/2025	930200	MISCELLANEOUS GENERAL EXP	1413	PROFESSIONAL DUES & MEMB FEES	8621	170099	122	99910104	O&M PR-Trade Ally Program
50501	9075402100	2/28/2025	930200	MISCELLANEOUS GENERAL EXP	1402	CHAMBER OF COMMERCE DUES	8624	170304	122	99910447	O&M PR-Community Leaders
50501	EXACC29524	2024-11-06	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4880	170900	122		
50501	SC23D00001	6/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4845	170900	999		
50501	SC12B00001	6/30/2025	930200	MISCELLANEOUS GENERAL EXP	1413	PROFESSIONAL DUES & MEMB FEES	4879	170900	999		
50501	SC12A00001	2/28/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4704	170900	999		
50501	SC17A00001	2/28/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4709	170900	999		
50501	SC12A00001	2/28/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4710	170900	999		
50501	SC16A00001	2/28/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4711	170900	999		
50501	SC12A00001	2/28/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4712	170900	999		
50501	BHP7750001	2/28/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4704	170018	999		
50501	BHP7750001	7/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4704	170018	122		
50501	BHP7750001	7/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4704	170018	122		
50501	BHP7750001	7/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4704	170019	122		
50501	BHP7750001	7/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4704	170019	122		
50501	BHP7750001	9/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4704	170018	999		
50501	BHP7750001	9/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4704	170018	999		
50501	BHP7750001	9/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4704	170019	999		
50501	BHP7750001	2/28/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4704	170019	999		
50501	BHP7750001	3/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4706	170018	999		
50501	BHP7750001	3/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4706	170019	999		



BU	Journal ID	Date	Account	Descr	Resource	Descr	Dept	Oper Unit	Product	Work Order	Descr
50501	SC17B00001	8/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4729	170900	999		
50501	SC12A00001	8/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4742	170900	999		
50501	SC15A00001	8/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4748	170900	999		
50501	SC12A00001	8/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4751	170900	999		
50501	SC12A00001	9/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1418	REGULATORY/LEGAL FILING FEES	4703	170900	999		
50501	SC12A00001	9/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4704	170900	999		
50501	SC12A00001	9/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4704	170900	999		
50501	SC12A00001	9/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1421	SUBSCRIPTIONS	4726	170900	999		
50501	SC12A00001	9/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4743	170900	999		
50501	SC12A00001	9/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4747	170900	999		
50501	SC15A00001	9/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4748	170900	999		
50501	SC12B00001	9/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4750	170900	999		
50501	SC12A00001	9/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4751	170900	999		
50501	SC24C00001	9/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4829	170900	122		
50501	SC25B00001	9/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4840	170900	999		
50501	SC12A00001	2024-10-31	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4710	170900	999		
50501	BHP7750001	2024-10-31	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4710	170018	122		
50501	BHP7750001	2024-10-31	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4710	170019	122		
50501	SC12B00001	1/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4761	170900	999		
50501	SC12B00001	2/28/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4879	170900	999		
50501	SC12A00001	6/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1418	REGULATORY/LEGAL FILING FEES	4703	170900	999		
50501	SC24C00001	5/31/2025	561200	LOAD DISP-MONITOROPER TRANS SY	1413	PROFESSIONAL DUES & MEMB FEES	4810	170900	122		
50501	SC12A00001	3/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4706	170900	999		
50501	EXACC66986	8/12/2025	930200	MISCELLANEOUS GENERAL EXP	1413	PROFESSIONAL DUES & MEMB FEES	8621	170900	122		
50501	SC12A00001	2/28/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4706	170900	999		
50501	SC24C00001	8/31/2025	561500	RELIAB PLANNING&STANDARDS DEVE	1414	OTHER DUES & MEMB FEES	4828	170900	122		
50501	SC24C00001	9/30/2025	560000	TRANS OPS SUPERV & ENGINEERING	1414	OTHER DUES & MEMB FEES	4813	170900	999		
50501	SC12A00001	8/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4704	170900	999		
50501	EXACC66986	8/12/2025	930200	MISCELLANEOUS GENERAL EXP	1413	PROFESSIONAL DUES & MEMB FEES	8621	170900	122		
50501	EXACC24699	2024-10-02	930200	MISCELLANEOUS GENERAL EXP	1413	PROFESSIONAL DUES & MEMB FEES	4880	170900	122		
50501	SC17B00001	1/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4729	170900	999		
50501	SC12A00001	6/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4706	170900	999		
50501	SC12B00001	8/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4822	170900	999		
50501	SC12A00001	8/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4725	170900	999		
50501	SC12A00001	7/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4706	170900	999		
50501	SC12A00001	6/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4704	170900	999		
50501	SC12B00001	7/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4881	170900	999		
50501	SC12A00001	1/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4706	170900	999		
50501	SC16A00001	6/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4720	170900	999		
50501	SC17A00001	5/31/2025	930200	MISCELLANEOUS GENERAL EXP	1413	PROFESSIONAL DUES & MEMB FEES	4709	170900	999		
50501	SC12A00001	4/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4706	170900	999		
50501	SC12A00001	1/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4736	170900	999		
50501	SC15A00001	7/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4748	170900	999		
50501	SC16A00001	1/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4711	170900	999		
50501	SC12A00001	6/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4725	170900	999		
50501	SC12A00001	2/28/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4715	170900	999		
50501	SC12B00001	9/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4881	170900	999		
50501	SC12A00001	7/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4715	170900	999		
50501	SC12A00001	7/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4715	170900	999		
50501	SC12A00001	7/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4725	170900	999		
50501	SC12A00001	8/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4712	170900	999		
50501	SC12A00001	9/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4725	170900	999		
50501	SC12A00001	6/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4715	170900	999		





BU	Journal ID	Date	Account	Descr	Resource	Descr	Dept	Oper Unit	Product	Work Order	Descr
50501	9090650001	9/30/2025	561800	RELIAB PLANNING/STNDRD DEVSVC	1413	PROFESSIONAL DUES & MEMB FEES	4810	170323	122	99911796	O&M Trans- Wst Sys Coord CI-WS
50501	APAC637396	1/7/2025	930200	MISCELLANEOUS GENERAL EXP	1413	PROFESSIONAL DUES & MEMB FEES	8624	170900	122	99910104	O&M PR-Trade Ally Program
50501	SC16A00001	2024-10-31	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4718	170900	999		
50501	BHP7750001	2024-10-31	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4704	170018	122		
50501	BHP7750001	2024-10-31	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4704	170019	122		
50501	BHP7750001	2024-10-31	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4718	170018	122		
50501	BHP7750001	2024-10-31	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4718	170019	122		
50501	SC12C00001	2/28/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4872	170900	122		
50501	APAC670055	9/4/2025	558130	OPERATION SUPERVISON&ENGINEER	1421	SUBSCRIPTIONS	8605	170026	122	99911261	Gen O&M - Wind Operations Supv
50501	WNCOR20001	9/30/2025	558130	OPERATION SUPERVISON&ENGINEER	1421	SUBSCRIPTIONS	8605	170027	122	99911261	Gen O&M - Wind Operations Supv
50501	SC12A00001	2024-10-31	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4742	170900	999		
50501	BHP7750001	2024-10-31	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4742	170018	122		
50501	BHP7750001	2024-10-31	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4742	170019	122		
50501	BHP7750001	2024-12-31	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4712	170018	122		
50501	BHP7750001	2024-12-31	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4712	170019	122		
50501	SC12A00001	2024-12-31	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4712	170900	999		
50501	BHP7750001	2024-12-31	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4747	170018	122		
50501	BHP7750001	2024-12-31	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4747	170019	122		
50501	SC12A00001	2024-12-31	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4747	170900	999		
50501	SC16A00001	7/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4720	170900	999		
50501	BHP7750001	7/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4720	170018	122		
50501	BHP7750001	7/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4720	170019	122		
50501	SC24C00001	1/31/2025	561500	RELIAB PLANNING&STANDARDS DEVE	1413	PROFESSIONAL DUES & MEMB FEES	4829	170900	122		
50501	APAC640209	1/28/2025	908000	CUSTOMER ASSISTANCE EXP	1421	SUBSCRIPTIONS	4873	170900	122	5050136425	2025 CROSS PRG EXPENSES
50501	SC12A00001	2024-10-31	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4704	170900	999		
50501	SC12A00001	5/31/2025	930200	MISCELLANEOUS GENERAL EXP	1413	PROFESSIONAL DUES & MEMB FEES	4703	170900	999		
50501	APAC643587	2/21/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4712	170900	122		
50501	APAC647779	3/25/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4712	170900	122		
50501	APCV645181	3/5/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4712	170900	122		
50501	SC12A00001	2024-10-31	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4712	170900	999		
50501	BHP7750001	2024-10-31	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4712	170018	122		
50501	BHP7750001	2024-10-31	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4712	170019	122		
50501	SC12A00001	6/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4712	170900	999		
50501	BHP7750001	6/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4712	170019	999		
50501	BHP7750001	6/30/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4712	170018	999		
50501	SC21B00001	2024-11-30	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4320	170900	999		
50501	SC15A00001	3/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4731	170900	999		
50501	BHP7750001	3/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4731	170019	999		
50501	BHP7750001	3/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4731	170018	999		
50501	APAC650237	4/10/2025	548000	OTHER POWER GENERATION EXP	1413	PROFESSIONAL DUES & MEMB FEES	8607	170003	122	99730075	O&M Genrl-Dpt of Tramp (DOT)
50501	APAC650237	4/10/2025	548000	OTHER POWER GENERATION EXP	1413	PROFESSIONAL DUES & MEMB FEES	8607	170013	122	99730075	O&M Genrl-Dpt of Tramp (DOT)
50501	SC12A00001	2024-11-30	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4755	170900	999		
50501	BHP7750001	2024-11-30	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4755	170018	122		
50501	BHP7750001	2024-11-30	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4755	170019	122		
50501	SC15A00001	2024-10-31	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4748	170900	999		
50501	BHP7750001	2024-10-31	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4748	170018	122		
50501	SC24C00001	2024-10-31	566000	MISCELLANEOUS TRANSMISSION EXP	1414	OTHER DUES & MEMB FEES	4812	170900	122		
50501	BHP7750001	2024-12-31	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4748	170018	122		
50501	BHP7750001	2024-12-31	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4748	170019	122		
50501	SC15A00001	2024-12-31	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4748	170900	999		
50501	SC25B00001	2024-12-31	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4840	170900	999		
50501	9090650001	2024-12-31	561100	LOAD DISPATCH-RELIABILITY	1413	PROFESSIONAL DUES & MEMB FEES	4810	170323	122		
50501	9090650001	2024-10-31	561100	LOAD DISPATCH-RELIABILITY	1413	PROFESSIONAL DUES & MEMB FEES	4810	170323	122		

BU	Journal ID	Date	Account	Descr	Resource	Descr	Dept	Oper Unit	Product	Work Order	Descr
50501	9090650001	2024-11-30	561100	LOAD DISPATCH-RELIABILITY	1413	PROFESSIONAL DUES & MEMB FEES	4810	170323	122		
50501	9090650001	2024-10-31	561800	RELIAB PLANNING/STNDRD DEVSVC	1413	PROFESSIONAL DUES & MEMB FEES	4810	170323	122	99911796	O&M Trans- Wst Sys Coord CI-WS
50501	9090650001	2024-11-30	561800	RELIAB PLANNING/STNDRD DEVSVC	1413	PROFESSIONAL DUES & MEMB FEES	4810	170323	122	99911796	O&M Trans- Wst Sys Coord CI-WS
50501	9090650001	2024-12-31	561800	RELIAB PLANNING/STNDRD DEVSVC	1413	PROFESSIONAL DUES & MEMB FEES	4810	170323	122	99911796	O&M Trans- Wst Sys Coord CI-WS
50501	9090650001	2/28/2025	561100	LOAD DISPATCH-RELIABILITY	1413	PROFESSIONAL DUES & MEMB FEES	4810	170323	122		
50501	9090650001	4/30/2025	561100	LOAD DISPATCH-RELIABILITY	1413	PROFESSIONAL DUES & MEMB FEES	4810	170323	122		
50501	9090650001	5/31/2025	561100	LOAD DISPATCH-RELIABILITY	1413	PROFESSIONAL DUES & MEMB FEES	4810	170323	122		
50501	9090650001	1/31/2025	561100	LOAD DISPATCH-RELIABILITY	1413	PROFESSIONAL DUES & MEMB FEES	4810	170323	122		
50501	9090650001	3/31/2025	561100	LOAD DISPATCH-RELIABILITY	1413	PROFESSIONAL DUES & MEMB FEES	4810	170323	122		
50501	9090650001	6/30/2025	561100	LOAD DISPATCH-RELIABILITY	1413	PROFESSIONAL DUES & MEMB FEES	4810	170323	122		
50501	9090650001	7/31/2025	561100	LOAD DISPATCH-RELIABILITY	1413	PROFESSIONAL DUES & MEMB FEES	4810	170323	122		
50501	9090650001	8/31/2025	561100	LOAD DISPATCH-RELIABILITY	1413	PROFESSIONAL DUES & MEMB FEES	4810	170323	122		
50501	9090650001	9/30/2025	561100	LOAD DISPATCH-RELIABILITY	1413	PROFESSIONAL DUES & MEMB FEES	4810	170323	122		
50501	APAC640207	1/28/2025	930200	MISCELLANEOUS GENERAL EXP	1413	PROFESSIONAL DUES & MEMB FEES	8624	170900	122	99910447	O&M PR-Community Leaders
50501	SC24C00001	2024-11-30	560000	TRANS OPS SUPERV & ENGINEERING	1413	PROFESSIONAL DUES & MEMB FEES	4813	170900	122		
50501	SC12C00001	1/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4872	170900	122		
50501	SC16A00001	2024-10-31	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4840	170900	999		
50501	BHP7750001	2024-10-31	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4840	170018	122		
50501	BHP7750001	2024-10-31	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4840	170019	122		
50501	SC16A00001	5/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4840	170900	999		
50501	BHP7750001	5/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4840	170018	999		
50501	BHP7750001	5/31/2025	921000	OFFICE SUPPLIES & EXPENSE	1414	OTHER DUES & MEMB FEES	4840	170019	999		
50501	APAC669007	8/27/2025	588000	DIST OPS MISC DISTRIB EXP	1413	PROFESSIONAL DUES & MEMB FEES	8636	170301	122	99901300	O&M Dist-Miscellaneous Line Op
50501	SC12A00001	2/28/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4724	170900	999		
50501	BHP7750001	2/28/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4724	170019	999		
50501	BHP7750001	2/28/2025	921000	OFFICE SUPPLIES & EXPENSE	1413	PROFESSIONAL DUES & MEMB FEES	4724	170018	999		

Activity	Amount	Affiliate	Ref	Name	Line Descr	Alloc Type	Year	Period
	6,509.11				SC ELECTRIC BLENDED	12C	2024	10
	6,509.11				SC ELECTRIC BLENDED	12C	2024	11
	8,874.61				SC ELECTRIC BLENDED	12C	2025	6
	8,874.61				SC ELECTRIC BLENDED	12C	2025	7
	8,874.61				SC ELECTRIC BLENDED	12C	2025	8
	8,874.61				SC ELECTRIC BLENDED	12C	2025	9
	9,007.99				SC ELECTRIC BLENDED	12C	2025	5
	8,874.61				SC ELECTRIC BLENDED	12C	2025	3
	8,874.61				SC ELECTRIC BLENDED	12C	2025	4
	649.29				SC REG AND NONREG BLENDED	12A	2025	1
	(15.74)				BHP 775 ALLOCATION	775	2025	1
	(14.51)				BHP 775 ALLOCATION	775	2025	1
	(2.63)				BHP 775 ALLOCATION	775	2024	12
	(2.42)				BHP 775 ALLOCATION	775	2024	12
	107.65				SC REG AND NONREG BLENDED	12A	2024	12
	(1.31)				BHP 775 ALLOCATION	775	2024	12
	(1.20)				BHP 775 ALLOCATION	775	2024	12
	53.49				SC REG AND NONREG BLENDED	12A	2024	12
	535.93				SC REG AND NONREG BLENDED	12A	2025	2
	(12.99)				BHP 775 ALLOCATION	775	2025	2
	(11.98)				BHP 775 ALLOCATION	775	2025	2
0001	1,250.00		00239145	ASSOCIATION OF FUNDRAISING PROFESSIONALS	SILVER SPONSORSHIP		2024	11
	3.26				SC REG AND NONREG BLENDED	12A	2025	1
	13.66				SC REG AND NONREG BLENDED	12A	2025	1
	(0.08)				BHP 775 ALLOCATION	775	2025	1
	(0.07)				BHP 775 ALLOCATION	775	2025	1
	(0.33)				BHP 775 ALLOCATION	775	2025	1
	(0.31)				BHP 775 ALLOCATION	775	2025	1
0001	245.00		0000287062				2025	2
	25.00		0000286109				2025	1
0001	150.00		00244835	MT RUSHMORE ROAD GROUP	MEMBERSHIP 2025		2025	5
	118.29				Net Plant_Cust Count Blended	18B	2025	2
0001	50.00		00241187	SOUTH DAKOTA ELECTRICAL COUNCIL	IOU FOR MEMBER ID 13988		2025	1
0001	(62.50)				Deadwood Area Chamber Ck#25004		2025	2
	403.00		0000282146				2024	11
	6.03				SC TO ALL GAS SVC GUARD	23D	2025	6
	37.31				SC REG UTIL BLENDED	12B	2025	6
	28.86				SC REG AND NONREG BLENDED	12A	2025	2
	3.74				SC REG NONREG NET ASSETS	17A	2025	2
	6.83				SC REG AND NONREG BLENDED	12A	2025	2
	22.72				SC REG NONREG EMPL HDCNT	16A	2025	2
	81.63				SC REG AND NONREG BLENDED	12A	2025	2
	(0.70)				BHP 775 ALLOCATION	775	2025	2
	(0.06)				BHP 775 ALLOCATION	775	2025	7
	(2.35)				BHP 775 ALLOCATION	775	2025	7
	(0.05)				BHP 775 ALLOCATION	775	2025	7
	(2.16)				BHP 775 ALLOCATION	775	2025	7
	(0.06)				BHP 775 ALLOCATION	775	2025	9
	(1.36)				BHP 775 ALLOCATION	775	2025	9
	(0.05)				BHP 775 ALLOCATION	775	2025	9
	(0.64)				BHP 775 ALLOCATION	775	2025	2
	(1.30)				BHP 775 ALLOCATION	775	2025	3
	(1.20)				BHP 775 ALLOCATION	775	2025	3

Activity	Amount	Affiliate	Ref	Name	Line Descr	Alloc Type	Year	Period
	4.18				BHP 775 ALLOCATION	775	2025	5
	(8.26)				BHP 775 ALLOCATION	775	2025	5
	3.85				BHP 775 ALLOCATION	775	2025	5
	(7.61)				BHP 775 ALLOCATION	775	2025	5
	(1.56)				BHP 775 ALLOCATION	775	2025	6
	(1.44)				BHP 775 ALLOCATION	775	2025	6
	(1.26)				BHP 775 ALLOCATION	775	2025	9
	(0.09)				BHP 775 ALLOCATION	775	2025	2
	(0.08)				BHP 775 ALLOCATION	775	2025	2
	(0.17)				BHP 775 ALLOCATION	775	2025	2
	(0.15)				BHP 775 ALLOCATION	775	2025	2
	(0.55)				BHP 775 ALLOCATION	775	2025	2
	(0.51)				BHP 775 ALLOCATION	775	2025	2
	53.59				SC REG AND NONREG BLENDED	12A	2025	3
	22.72				SC REG NONREG EMPL HDCNT	16A	2025	3
	(1.98)				BHP 775 ALLOCATION	775	2025	2
	78.17				SC ELECTRIC TRANS DISTRIB	24C	2025	3
	(1.82)				BHP 775 ALLOCATION	775	2025	2
	(0.55)				BHP 775 ALLOCATION	775	2025	3
	(0.51)				BHP 775 ALLOCATION	775	2025	3
	(1.98)				BHP 775 ALLOCATION	775	2025	6
	(1.82)				BHP 775 ALLOCATION	775	2025	6
	(0.97)				BHP 775 ALLOCATION	775	2025	7
	(0.90)				BHP 775 ALLOCATION	775	2025	7
	(0.34)				BHP 775 ALLOCATION	775	2025	5
	(0.31)				BHP 775 ALLOCATION	775	2025	5
	(0.06)				BHP 775 ALLOCATION	775	2025	9
	(0.06)				BHP 775 ALLOCATION	775	2025	9
	(0.74)				BHP 775 ALLOCATION	775	2025	8
	(0.68)				BHP 775 ALLOCATION	775	2025	8
	(1.20)				BHP 775 ALLOCATION	775	2025	9
	(1.56)				BHP 775 ALLOCATION	775	2025	8
	(1.43)				BHP 775 ALLOCATION	775	2025	8
	(0.54)				BHP 775 ALLOCATION	775	2025	8
	(0.50)				BHP 775 ALLOCATION	775	2025	8
	(1.11)				BHP 775 ALLOCATION	775	2025	9
	(0.23)				BHP 775 ALLOCATION	775	2025	9
	(0.22)				BHP 775 ALLOCATION	775	2025	9
	(0.80)				BHP 775 ALLOCATION	775	2025	9
	(0.74)				BHP 775 ALLOCATION	775	2025	9
	(0.20)				BHP 775 ALLOCATION	775	2025	9
	(0.19)				BHP 775 ALLOCATION	775	2025	9
	58.86				GDPM ALLOCATION	GD8	2025	9
	(172.32)				SC REG AND NONREG BLENDED	12A	2025	5
	340.52				SC REG AND NONREG BLENDED	12A	2025	5
	14.01				SC REG AND NONREG BLENDED	12A	2025	5
	64.31				SC REG AND NONREG BLENDED	12A	2025	6
	81.63				SC REG AND NONREG BLENDED	12A	2025	6
	2.31				SC REG AND NONREG BLENDED	12A	2025	7
	96.81				SC REG AND NONREG BLENDED	12A	2025	7
	40.19				SC REG AND NONREG BLENDED	12A	2025	7
	103.89				SC ELECTRIC CUST COUNT	25C	2025	7
	0.25				SC TO ALL GAS SVC GUARD	23D	2025	7

Activity	Amount	Affiliate	Ref	Name	Line Descr	Alloc Type	Year	Period
	59.40				SC REG NET ASSETS	17B	2025	8
	30.34				SC REG AND NONREG BLENDED	12A	2025	8
	64.21				SC SUP CONTR REG NONREG BLEND	15A	2025	8
	22.26				SC REG AND NONREG BLENDED	12A	2025	8
	3.30				SC REG AND NONREG BLENDED	12A	2025	9
	2.34				SC REG AND NONREG BLENDED	12A	2025	9
	56.20				SC REG AND NONREG BLENDED	12A	2025	9
	2.63				SC REG AND NONREG BLENDED	12A	2025	9
	49.47				SC REG AND NONREG BLENDED	12A	2025	9
	9.63				SC REG AND NONREG BLENDED	12A	2025	9
	32.98				SC SUP CONTR REG NONREG BLEND	15A	2025	9
	23.61				SC REG UTIL BLENDED	12B	2025	9
	8.25				SC REG AND NONREG BLENDED	12A	2025	9
	68.97				SC ELECTRIC TRANS DISTRIB	24C	2025	9
	26.04				SC REG CUST COUNT	25B	2025	9
	7.03				SC REG AND NONREG BLENDED	12A	2024	10
	(0.17)				BHP 775 ALLOCATION	775	2024	10
	(0.16)				BHP 775 ALLOCATION	775	2024	10
	83.82				SC REG UTIL BLENDED	12B	2025	1
	33.91				SC REG UTIL BLENDED	12B	2025	2
	4.12				SC REG AND NONREG BLENDED	12A	2025	6
	218.40				SC ELECTRIC TRANS DISTRIB	24C	2025	5
	204.15				SC REG AND NONREG BLENDED	12A	2025	3
	200.00	0000300030					2025	8
	139.87				SC REG AND NONREG BLENDED	12A	2025	2
	137.94				SC ELECTRIC TRANS DISTRIB	24C	2025	8
	137.48				SC ELECTRIC TRANS DISTRIB	24C	2025	9
	124.50				SC REG AND NONREG BLENDED	12A	2025	8
	100.00	0000300030					2025	8
	100.00	0000280100					2024	10
	78.07				SC REG NET ASSETS	17B	2025	1
	57.72				SC REG AND NONREG BLENDED	12A	2025	6
	52.32				SC REG UTIL BLENDED	12B	2025	8
	49.47				SC REG AND NONREG BLENDED	12A	2025	8
	49.31				SC REG AND NONREG BLENDED	12A	2025	7
	45.35				SC REG AND NONREG BLENDED	12A	2025	6
	40.77				SC REG UTIL BLENDED	12B	2025	7
	37.93				SC REG AND NONREG BLENDED	12A	2025	1
	37.73				SC REG NONREG EMPL HDCNT	16A	2025	6
	37.72				SC REG NONREG NET ASSETS	17A	2025	5
	35.67				SC REG AND NONREG BLENDED	12A	2025	4
	28.03				SC REG AND NONREG BLENDED	12A	2025	1
	27.08				SC SUP CONTR REG NONREG BLEND	15A	2025	7
	22.72				SC REG NONREG EMPL HDCNT	16A	2025	1
	18.47				SC REG AND NONREG BLENDED	12A	2025	6
	18.47				SC REG AND NONREG BLENDED	12A	2025	2
	17.50				SC REG UTIL BLENDED	12B	2025	9
	16.49				SC REG AND NONREG BLENDED	12A	2025	7
	16.49				SC REG AND NONREG BLENDED	12A	2025	7
	16.49				SC REG AND NONREG BLENDED	12A	2025	7
	16.49				SC REG AND NONREG BLENDED	12A	2025	8
	16.49				SC REG AND NONREG BLENDED	12A	2025	9
	14.02				SC REG AND NONREG BLENDED	12A	2025	6

Activity	Amount	Affiliate	Ref	Name	Line Descr	Alloc Type	Year	Period
	13.19				SC REG AND NONREG BLENDED	12A	2025	1
	13.19				SC REG AND NONREG BLENDED	12A	2025	3
	10.88				SC REG UTIL BLENDED	12B	2025	8
	10.68				SC REG CUST COUNT	25B	2025	5
	9.94				SC SUP CONTR REG NONREG BLEND	15A	2025	6
	9.94				SC SUP CONTR REG NONREG BLEND	15A	2025	9
	9.17				SC REG CUST COUNT	25B	2025	3
	5.05				SC REG NONREG EMPL HDCNT	16A	2025	3
	4.34				SC REG CUST COUNT	25B	2025	6
	(0.11)				BHP 775 ALLOCATION	775	2025	3
	(0.12)				BHP 775 ALLOCATION	775	2025	3
	(0.22)				BHP 775 ALLOCATION	775	2025	6
	(0.22)				BHP 775 ALLOCATION	775	2025	9
	(0.24)				BHP 775 ALLOCATION	775	2025	6
	(0.24)				BHP 775 ALLOCATION	775	2025	9
	(0.29)				BHP 775 ALLOCATION	775	2025	1
	(0.29)				BHP 775 ALLOCATION	775	2025	3
	(0.31)				BHP 775 ALLOCATION	775	2025	6
	(0.32)				BHP 775 ALLOCATION	775	2025	1
	(0.32)				BHP 775 ALLOCATION	775	2025	3
	(0.34)				BHP 775 ALLOCATION	775	2025	6
	(0.37)				BHP 775 ALLOCATION	775	2025	8
	(0.37)				BHP 775 ALLOCATION	775	2025	7
	(0.37)				BHP 775 ALLOCATION	775	2025	7
	(0.37)				BHP 775 ALLOCATION	775	2025	7
	(0.37)				BHP 775 ALLOCATION	775	2025	9
	(0.40)				BHP 775 ALLOCATION	775	2025	8
	(0.40)				BHP 775 ALLOCATION	775	2025	7
	(0.40)				BHP 775 ALLOCATION	775	2025	7
	(0.40)				BHP 775 ALLOCATION	775	2025	7
	(0.40)				BHP 775 ALLOCATION	775	2025	9
	(0.41)				BHP 775 ALLOCATION	775	2025	6
	(0.41)				BHP 775 ALLOCATION	775	2025	2
	(0.45)				BHP 775 ALLOCATION	775	2025	6
	(0.45)				BHP 775 ALLOCATION	775	2025	2
	(0.51)				BHP 775 ALLOCATION	775	2025	1
	(0.55)				BHP 775 ALLOCATION	775	2025	1
	(0.61)				BHP 775 ALLOCATION	775	2025	7
	(0.63)				BHP 775 ALLOCATION	775	2025	1
	(0.66)				BHP 775 ALLOCATION	775	2025	7
	(0.68)				BHP 775 ALLOCATION	775	2025	1
	(0.80)				BHP 775 ALLOCATION	775	2025	4
	(0.84)				BHP 775 ALLOCATION	775	2025	5
	(0.84)				BHP 775 ALLOCATION	775	2025	6
	(0.85)				BHP 775 ALLOCATION	775	2025	1
	(0.86)				BHP 775 ALLOCATION	775	2025	4
	(0.92)				BHP 775 ALLOCATION	775	2025	1
	(0.92)				BHP 775 ALLOCATION	775	2025	5
	(0.92)				BHP 775 ALLOCATION	775	2025	6
	(1.01)				BHP 775 ALLOCATION	775	2025	6
	(1.10)				BHP 775 ALLOCATION	775	2025	7
	(1.10)				BHP 775 ALLOCATION	775	2025	6
	(1.11)				BHP 775 ALLOCATION	775	2025	8

Activity	Amount	Affiliate	Ref	Name	Line Descr	Alloc Type	Year	Period
(1.20)					BHP 775 ALLOCATION	775	2025	7
(1.20)					BHP 775 ALLOCATION	775	2025	8
(1.29)					BHP 775 ALLOCATION	775	2025	6
(1.40)					BHP 775 ALLOCATION	775	2025	6
(2.78)					BHP 775 ALLOCATION	775	2025	8
(3.02)					BHP 775 ALLOCATION	775	2025	8
(3.13)					BHP 775 ALLOCATION	775	2025	2
(3.39)					BHP 775 ALLOCATION	775	2025	2
(4.56)					BHP 775 ALLOCATION	775	2025	3
(4.95)					BHP 775 ALLOCATION	775	2025	3
(18.64)					BHP 775 ALLOCATION	775	2024	10
(17.19)					BHP 775 ALLOCATION	775	2024	10
764.10					SC REG AND NONREG BLENDED	12A	2024	10
807.19					SC REG AND NONREG BLENDED	12A	2025	9
577.15					SC REG AND NONREG BLENDED	12A	2025	3
203.00					SC REG CUST COUNT	25B	2025	3
(12.90)					BHP 775 ALLOCATION	775	2025	3
(13.99)					BHP 775 ALLOCATION	775	2025	3
(18.04)					BHP 775 ALLOCATION	775	2025	9
(19.57)					BHP 775 ALLOCATION	775	2025	9
870.78					SC REG NONREG EMPL HDCNT	16A	2025	2
(19.46)					BHP 775 ALLOCATION	775	2025	2
(21.11)					BHP 775 ALLOCATION	775	2025	2
(0.75)					BHP 775 ALLOCATION	775	2024	12
(0.69)					BHP 775 ALLOCATION	775	2024	12
(0.75)					BHP 775 ALLOCATION	775	2024	11
(0.69)					BHP 775 ALLOCATION	775	2024	11
(0.91)					BHP 775 ALLOCATION	775	2024	11
(0.84)					BHP 775 ALLOCATION	775	2024	11
(0.75)					BHP 775 ALLOCATION	775	2024	12
(0.69)					BHP 775 ALLOCATION	775	2024	12
(1.47)					BHP 775 ALLOCATION	775	2024	12
(1.36)					BHP 775 ALLOCATION	775	2024	12
30.56					SC REG AND NONREG BLENDED	12A	2024	11
37.36					SC REG AND NONREG BLENDED	12A	2024	11
30.56					SC REG AND NONREG BLENDED	12A	2024	12
30.56					SC REG AND NONREG BLENDED	12A	2024	12
60.28					SC REG AND NONREG BLENDED	12A	2024	12
(0.98)					BHP 775 ALLOCATION	775	2024	12
(0.90)					BHP 775 ALLOCATION	775	2024	12
39.96					SC REG NONREG NET ASSETS	17A	2024	12
(1.80)					BHP 775 ALLOCATION	775	2024	12
(1.66)					BHP 775 ALLOCATION	775	2024	12
73.93					SC REG NONREG EMPL HDCNT	16A	2024	12
6,554.73					SC ELECTRIC BLENDED	12C	2024	12
0001	#####				2025 WECC Assessment		2025	2
0001	#####				2025 WECC Assessment		2025	4
0001	#####				2025 WECC Assessment		2025	5
0001	#####				2025 WECC Assessment		2025	1
0001	#####				2025 WECC Assessment		2025	3
0001	#####				2025 WECC Assessment		2025	6
0001	#####				2025 WECC Assessment		2025	7
0001	#####				2025 WECC Assessment		2025	8

Activity	Amount	Affiliate	Ref	Name	Line Descr	Alloc Type	Year	Period
0001	#####				2025 WECC Assessment		2025	9
0001	500.00		00240058	BLACK HILLS HOMEBUILDERS ASSOCIATION	2025 RENEWAL DUES		2025	1
	33.08				SC REG NONREG EMPL HDCNT	16A	2024	10
	(1.49)				BHP 775 ALLOCATION	775	2024	10
	(1.38)				BHP 775 ALLOCATION	775	2024	10
	(0.81)				BHP 775 ALLOCATION	775	2024	10
	(0.74)				BHP 775 ALLOCATION	775	2024	10
	#####				SC ELECTRIC BLENDED	12C	2025	2
0001	300.00		00218842	ENERGY SYSTEMS INTEGRATION GROUP	CATEGORY II 2025 MEMBERSHIP		2025	9
	(114.30)				CORRIEDALE WIND O&M ALLOC	CD2	2025	9
	22.92				SC REG AND NONREG BLENDED	12A	2024	10
	(0.56)				BHP 775 ALLOCATION	775	2024	10
	(0.52)				BHP 775 ALLOCATION	775	2024	10
	(3.00)				BHP 775 ALLOCATION	775	2024	12
	(2.77)				BHP 775 ALLOCATION	775	2024	12
	123.11				SC REG AND NONREG BLENDED	12A	2024	12
	(15.11)				BHP 775 ALLOCATION	775	2024	12
	(13.94)				BHP 775 ALLOCATION	775	2024	12
	619.54				SC REG AND NONREG BLENDED	12A	2024	12
	958.87				SC REG NONREG EMPL HDCNT	16A	2025	7
	(23.24)				BHP 775 ALLOCATION	775	2025	7
	(21.43)				BHP 775 ALLOCATION	775	2025	7
	122.30				SC ELECTRIC TRANS DISTRIB	24C	2025	1
0001	531.00		00209445	MIDWEST ENERGY EFFICIENCY ALLIANCE	2025 MEEA NEW MEMBERSHIP		2025	1
	61.13				SC REG AND NONREG BLENDED	12A	2024	10
	2,960.78				SC REG AND NONREG BLENDED	12A	2025	5
	1,000.00		00211705	NORTH AMERICAN ENERGY STANDARDS BOARD	NAESB		2025	2
	1,000.00		00212876	NORTH AMERICAN ENERGY STANDARDS BOARD	WHOLESALE		2025	3
	(1,000.00)		00211705	NORTH AMERICAN ENERGY STANDARDS BOARD	NAESB		2025	3
	148.58				SC REG AND NONREG BLENDED	12A	2024	10
	(3.62)				BHP 775 ALLOCATION	775	2024	10
	(3.34)				BHP 775 ALLOCATION	775	2024	10
	1,319.20				SC REG AND NONREG BLENDED	12A	2025	6
	(29.48)				BHP 775 ALLOCATION	775	2025	6
	(31.98)				BHP 775 ALLOCATION	775	2025	6
	122.56				SC CLEARING REG BLENDED	21B	2024	11
	99.36				SC SUP CONTR REG NONREG BLEND	15A	2025	3
	(2.22)				BHP 775 ALLOCATION	775	2025	3
	(2.41)				BHP 775 ALLOCATION	775	2025	3
0001	357.50		00243993	PIPELINE ASSOC FOR PUBLIC AWARENESS	ANNUAL DUES-SDPA		2025	4
0001	357.50		00243993	PIPELINE ASSOC FOR PUBLIC AWARENESS	ANNUAL DUES-SDPA		2025	4
	83.20				SC REG AND NONREG BLENDED	12A	2024	11
	(2.03)				BHP 775 ALLOCATION	775	2024	11
	(1.87)				BHP 775 ALLOCATION	775	2024	11
	26.87				SC SUP CONTR REG NONREG BLEND	15A	2024	10
	(0.66)				BHP 775 ALLOCATION	775	2024	10
	77.11				SC ELECTRIC TRANS DISTRIB	24C	2024	10
	(0.76)				BHP 775 ALLOCATION	775	2024	12
	(0.70)				BHP 775 ALLOCATION	775	2024	12
	31.11				SC SUP CONTR REG NONREG BLEND	15A	2024	12
	66.53				SC REG CUST COUNT	25B	2024	12
	#####				SOUTHWEST POWER POOL INC		2024	12
	#####				SOUTHWEST POWER POOL INC		2024	10

Activity	Amount	Affiliate	Ref	Name	Line Descr	Alloc Type	Year	Period
	#####				SOUTHWEST POWER POOL INC		2024	11
0001	#####				2024 WECC Assessment		2024	10
0001	#####				2024 WECC Assessment		2024	11
0001	#####				2024 WECC Assessment		2024	12
	#####				SOUTHWEST POWER POOL INC		2025	2
	#####				SOUTHWEST POWER POOL INC		2025	4
	#####				SOUTHWEST POWER POOL INC		2025	5
	#####				SOUTHWEST POWER POOL INC		2025	1
	#####				SOUTHWEST POWER POOL INC		2025	3
	#####				SOUTHWEST POWER POOL INC		2025	6
	#####				SOUTHWEST POWER POOL INC		2025	7
	#####				SOUTHWEST POWER POOL INC		2025	8
	#####				SOUTHWEST POWER POOL INC		2025	9
0001	525.00	00241219		SD RETAILERS ASSOCIATION	2025 MEMBER DUES		2025	1
	63.03				SC ELECTRIC TRANS DISTRIB	24C	2024	11
	8,874.61				SC ELECTRIC BLENDED	12C	2025	1
	125.30				SC REG NONREG EMPL HDCNT	16A	2024	10
	(3.06)				BHP 775 ALLOCATION	775	2024	10
	(2.82)				BHP 775 ALLOCATION	775	2024	10
	143.87				SC REG NONREG EMPL HDCNT	16A	2025	5
	(3.49)				BHP 775 ALLOCATION	775	2025	5
	(3.22)				BHP 775 ALLOCATION	775	2025	5
0001	375.00	00250013		CONSTRUCTION INDUSTRY CENTER INC	ANNUAK FULL E MEMBERSHIP		2025	8
	2,768.67				SC REG AND NONREG BLENDED	12A	2025	2
	(61.87)				BHP 775 ALLOCATION	775	2025	2
	(67.11)				BHP 775 ALLOCATION	775	2025	2











CC Merchant	CC Descr	Notes	Recoverability
		Grid Reliability Planning Membership	Recoverable
		Homebuilders Assn membership is not essential for operations	Nonrecoverable
		Human Resources Society Membership Fees	Nonrecoverable
		Human Resources Society Membership Fees	Nonrecoverable
		Human Resources Society Membership Fees	Nonrecoverable
		Human Resources Society Membership Fees	Nonrecoverable
		Human Resources Society Membership Fees	Nonrecoverable
		Industry Association Dues	Recoverable
		Industry organization promoting cooperation between energy sources	Nonrecoverable
		Industry organization promoting cooperation between energy sources	Nonrecoverable
		Information System Audit Membership Dues	Nonrecoverable
		Information System Audit Membership Dues	Nonrecoverable
		Information System Audit Membership Dues	Nonrecoverable
		Investor Relations Professional Association	Nonrecoverable
		Investor Relations Professional Association	Nonrecoverable
		Investor Relations Professional Association	Nonrecoverable
		IT Asset Management Membership	Nonrecoverable
		IT Asset Management Membership	Nonrecoverable
		IT Asset Management Membership	Nonrecoverable
		LAMPAC Membership	Nonrecoverable
		LAMPAC Membership	Nonrecoverable
		LAMPAC Membership	Nonrecoverable
		Membership dues for IEEE	Nonrecoverable
		Midwest Energy Efficiency Alliance - not required for operations of utility	Nonrecoverable
		Montana Taxpayers Association Dues	Nonrecoverable
		NACD ANNUAL MEMBERSHIP RENEWAL	Recoverable
		NAESB Business Standards Dues	Recoverable
		NAESB Business Standards Dues	Recoverable
		NAESB Business Standards Dues	Recoverable
		NASPP Membership Dues	Nonrecoverable
		NASPP Membership Dues	Nonrecoverable
		NASPP Membership Dues	Nonrecoverable
		NORTH AMERICAN ENERGY STANDARDS BOARD Dues	Recoverable
		NORTH AMERICAN ENERGY STANDARDS BOARD Dues	Recoverable
		NORTH AMERICAN ENERGY STANDARDS BOARD Dues	Recoverable
		Omaha Press Club Annual Membership	Nonrecoverable
		Performance Excellence Network Supporting Membership	Recoverable
		Performance Excellence Network Supporting Membership	Recoverable
		Performance Excellence Network Supporting Membership	Recoverable
		Pipeline Awareness - working with govt entities to decrease hits	Recoverable
		Pipeline Awareness - working with govt entities to decrease hits	Recoverable
		Professional Development Membershp	Nonrecoverable
		Professional Development Membershp	Nonrecoverable
		Professional Development Membershp	Nonrecoverable
		Project Management Instit Membership Dues	Nonrecoverable
		Project Management Instit Membership Dues	Nonrecoverable
		Project Management Instit Subscription	Nonrecoverable
		Project Management Institute Membership	Nonrecoverable
		Project Management Institute Membership	Nonrecoverable
		Project Management Institute Membership	Nonrecoverable
		Public Relations Society of America Membership	Nonrecoverable
		Reliability Coordination Membership	Recoverable
		Reliability Coordination Membership	Recoverable

CC Merchant	CC Descr	Notes	Recoverability
		Reliability Coordination Membership	Recoverable
		Reliability Coordination Membership	Recoverable
		Reliability Coordination Membership	Recoverable
		Reliability Coordination Membership	Recoverable
		Reliability Coordination Membership	Recoverable
		Reliability Coordination Membership	Recoverable
		Reliability Coordination Membership	Recoverable
		Reliability Coordination Membership	Recoverable
		Reliability Coordination Membership	Recoverable
		Reliability Coordination Membership	Recoverable
		Reliability Coordination Membership	Recoverable
		Reliability Coordination Membership	Recoverable
		Reliability Coordination Membership	Recoverable
		Reliability Coordination Membership	Recoverable
		Retailers Association membership is not essential for operations	Nonrecoverable
		Below \$500 threshold - recoverable based on description	Recoverable
		SGA DIST MEMBERSHIP	Recoverable
		Toastmaster Membership Fees	Nonrecoverable
		Toastmaster Membership Fees	Nonrecoverable
		Toastmaster Membership Fees	Nonrecoverable
		Toastmasters Membership Renewals	Nonrecoverable
		Toastmasters Membership Renewals	Nonrecoverable
		Toastmasters Membership Renewals	Nonrecoverable
		Trade Association Membership	Nonrecoverable
		UAI Membership Dues	Recoverable
		UAI Membership Dues	Recoverable
		UAI Membership Dues	Recoverable