

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY **COST OF SERVICE STUDY**
DEMAND SIDE MANAGEMENT EXPENSE ADJUSTMENT **Schedule H-24**
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

(a)	(b)	(c)	(d)	(e)
Line No.	Account and Description	Per Book Test Period	Adjustment Note (1)	Adjusted Amount
1	Demand Side Management Expense			
2	908 - Customer assistance expenses	\$ 152,350	\$ 347,650	\$ 500,000
3	Total Demand Side Management Expense	\$ 152,350	\$ 347,650	\$ 500,000
4				
5	Note (1) This is to adjust the per book Demand Side Management expenses up to \$500,000 as discussed in the Direct			
6	Testimony of Mr. Jason S. Keil.			

LIST OF DSM WORKORDERS

LIST OF DSM WORKORDERS

FERC Major	Work Order	Descr3	Sum of Amount
908	5050123225	2025 SMART THERMOSTAT -M	135.94
	5050123424	2024 SMART THERMOSTAT -CI	224.33
	5050123425	2025 RES REBATE - CI	760.00
		2025 SMART THERMOSTAT -CI	1,329.98
	5050125324	2024 ENERGYSSTAR LED - CI	28.50
	5050130324	2024 HVAC - CI	750.00
	5050130325	2025 HVAC - CI	8,000.00
	5050132625	2025 SCHOOL EDUCATION - PD	11,520.64
	5050132725	2025 SCHOOL EDUCATION - CI	33,733.86
	5050133925	2025 PRESCRIPTIVE LIGHTING - C	68,973.00
	5050136425	2025 CROSS PRG EXPENSES	677.64
	5050136725	2025 SD HOME SHOWS	128.74
	5050137024	2024 LABOR COSTS	(924.62)
	5050137025	2025 LABOR COSTS	11,739.25
	5050138824	2024 EE EEIS SOFTWARE	1,082.99
	5050138825	2025 EE EEIS SOFTWARE	14,189.98
Grand Total			152,350.23

2025 BHP SOUTH DAKTOA JAN 1- DEC 31					
Description	New WO	Acct	Oper Unit	BU	Prod Dept
2025 RES REBATE -M	5050123225	908000	170900	50501	122 4873
2025 RES REBATE -PD	5050123325	908000	170900	50501	122 4873
2025 RES REBATE -CI	5050123425	908000	170900	50501	122 4873
2025 HVAC - M	5050130125	908000	170900	50501	122 4873
2025 HVAC - PD	5050130225	908000	170900	50501	122 4873
2025 HVAC - CI	5050130325	908000	170900	50501	122 4873
2025 SCHOOL EDUCATION - M	5050132525	908000	170900	50501	122 4873
2025 SCHOOL EDUCATION - PD	5050132625	908000	170900	50501	122 4873
2025 SCHOOL EDUCATION - CI	5050132725	908000	170900	50501	122 4873
2025 PRESCRIPTIVE LIGHTING - M	5050133725	908000	170900	50501	122 4873
2025 PRESCRIPTIVE LIGHTING - PD	5050133825	908000	170900	50501	122 4873
2025 PRESCRIPTIVE LIGHTING - CI	5050133925	908000	170900	50501	122 4873
2025 CROSS PRG EXPENSES	5050136425	908000	170900	50501	122 4873
2025 SD HOME SHOWS	5050136725	908000	170900	50501	122 4873
2025 LABOR COSTS	5050137025	908000	170900	50501	122 4873
2025 C&I EE WORKSHOPS	5050137325	908000	170900	50501	122 4873
2025 GENERAL ADMINISTRATION	5050137625	908000	170900	50501	122 4873
2025 BHE SD REGULATORY SUPPORT	5050137925	908000	170900	50501	122 4873
2025 PROGRAM PLAN DESIGN	5050138252	908000	170900	50501	122 4873
2025 DSM STUDY/REPORT	5050138525	908000	170900	50501	122 4873
2025 EE EEIS SOFTWARE	5050138825	908000	170900	50501	122 4873

2024 BHP SOUTH DAKTOA JAN 1- DEC 31					
Description	New WO	Acct	Oper Unit	BU	Prod Dept
2024 ENERGYSSTAR LED - M	5050125024	908000	170900	50501	122 4873
2024 ENERGYSSTAR LED - PD	5050125124	908000	170900	50501	122 4873
2024 ENERGYSSTAR LED - CI	5050125324	908000	170900	50501	122 4873
2024 SMART THERMOSTAT -M	5050123224	908000	170900	50501	122 4873
2024 SMART THERMOSTAT -PD	5050123324	908000	170900	50501	122 4873
2024 SMART THERMOSTAT -CI	5050123424	908000	170900	50501	122 4873
2024 HVAC - M	5050130124	908000	170900	50501	122 4873
2024 HVAC - PD	5050130224	908000	170900	50501	122 4873
2024 HVAC - CI	5050130324	908000	170900	50501	122 4873
2024 SCHOOL EDUCATION - M	5050132624	908000	170900	50501	122 4873
2024 SCHOOL EDUCATION - PD	5050132724	908000	170900	50501	122 4873
2024 SCHOOL EDUCATION - CI	5050132824	908000	170900	50501	122 4873
2024 PRESCRIPTIVE LIGHTING - M	5050133724	908000	170900	50501	122 4873
2024 PRESCRIPTIVE LIGHTING - PD	5050133824	908000	170900	50501	122 4873
2024 PRESCRIPTIVE LIGHTING - CI	5050133924	908000	170900	50501	122 4873
2024 CROSS PRG EXPENSES	5050136424	908000	170900	50501	122 4873
2024 SD HOME SHOWS	5050136724	908000	170900	50501	122 4873
2024 LABOR COSTS	5050137024	908000	170900	50501	122 4873
2024 C&I EE WORKSHOPS	5050137324	908000	170900	50501	122 4873
2024 GENERAL ADMINISTRATION	5050137624	908000	170900	50501	122 4873
2024 BHE SD REGULATORY SUPPORT	5050137924	908000	170900	50501	122 4873
2024 PROGRAM PLAN DESIGN	5050138242	908000	170900	50501	122 4873
2024 DSM STUDY/REPORT	5050138524	908000	170900	50501	122 4873
2024 EE EEIS SOFTWARE	5050138824	908000	170900	50501	122 4873

Unit	Journal ID	Date	Account	Descr	Resource	Descr	Dept	Oper Unit	Product	Work Order	Descr	Activity
50501	APAC644380	2/27/2025	908000	CUSTOMER ASSISTANCE EXP	1809	CONSULTING FEES	4873	170900	122	5050132625	2025 SCHOOL EDUCATION - PD	0001
50501	APAC644557	2/28/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050133925	2025 PRESCRIPTIVE LIGHTING - C	0001
50501	PYCA000009	2/28/2025	908000	CUSTOMER ASSISTANCE EXP	9103	COMPENSATED ABSENCES-LABOR	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	PYINC00012	2/28/2025	908000	CUSTOMER ASSISTANCE EXP	9112	INCENTIVE LOADING NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	90101J0001	2/28/2025	908000	CUSTOMER ASSISTANCE EXP	1001	LABOR STRAIGHT TIME NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	90101J0001	3/1/2025	908000	CUSTOMER ASSISTANCE EXP	1001	LABOR STRAIGHT TIME NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	PAY0645446	3/11/2025	908000	CUSTOMER ASSISTANCE EXP	1001	LABOR STRAIGHT TIME NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	APAC647575	3/24/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050132725	2025 SCHOOL EDUCATION - CI	0001
50501	APAC647575	3/24/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050133925	2025 PRESCRIPTIVE LIGHTING - C	0001
50501	APAC647575	3/24/2025	908000	CUSTOMER ASSISTANCE EXP	1809	CONSULTING FEES	4873	170900	122	5050132625	2025 SCHOOL EDUCATION - PD	0001
50501	EXACC47691	3/25/2025	908000	CUSTOMER ASSISTANCE EXP	1904	BUSINESS PROMOTIONS	4873	170900	122	5050136425	2025 CROSS PRG EXPENSES	0001
50501	EXACC47691	3/25/2025	908000	CUSTOMER ASSISTANCE EXP	2701	VEHICLE MAINT & REPR-MATERIALS	4873	170900	122	5050136425	2025 CROSS PRG EXPENSES	0001
50501	PAY0647293	3/25/2025	908000	CUSTOMER ASSISTANCE EXP	1001	LABOR STRAIGHT TIME NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	PYCA000008	3/31/2025	908000	CUSTOMER ASSISTANCE EXP	9103	COMPENSATED ABSENCES-LABOR	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	PYINC00012	3/31/2025	908000	CUSTOMER ASSISTANCE EXP	9112	INCENTIVE LOADING NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	90101J0001	3/31/2025	908000	CUSTOMER ASSISTANCE EXP	1001	LABOR STRAIGHT TIME NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	90101J0001	4/1/2025	908000	CUSTOMER ASSISTANCE EXP	1001	LABOR STRAIGHT TIME NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	APAC649170	4/3/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050130325	2025 HVAC - CI	0001
50501	APAC649170	4/3/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050133925	2025 PRESCRIPTIVE LIGHTING - C	0001
50501	APAC649170	4/3/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050133925	2025 PRESCRIPTIVE LIGHTING - C	0001
50501	PAY0649251	4/8/2025	908000	CUSTOMER ASSISTANCE EXP	1001	LABOR STRAIGHT TIME NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	APAC650935	4/16/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050123425	2025 SMART THERMOSTAT -CI	0001
50501	PAY0651174	4/22/2025	908000	CUSTOMER ASSISTANCE EXP	1001	LABOR STRAIGHT TIME NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	EXACC52774	4/30/2025	908000	CUSTOMER ASSISTANCE EXP	1403	OFFICE SUPPLIES	4873	170900	122	5050136725	2025 SD HOME SHOWS	0001
50501	EXACC52774	4/30/2025	908000	CUSTOMER ASSISTANCE EXP	1403	OFFICE SUPPLIES	4873	170900	122	5050136725	2025 SD HOME SHOWS	0001
50501	PYCA000008	4/30/2025	908000	CUSTOMER ASSISTANCE EXP	9103	COMPENSATED ABSENCES-LABOR	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	PYINC00011	4/30/2025	908000	CUSTOMER ASSISTANCE EXP	9112	INCENTIVE LOADING NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	90101J0001	4/30/2025	908000	CUSTOMER ASSISTANCE EXP	1001	LABOR STRAIGHT TIME NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	90101J0001	5/1/2025	908000	CUSTOMER ASSISTANCE EXP	1001	LABOR STRAIGHT TIME NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	PAY0653012	5/6/2025	908000	CUSTOMER ASSISTANCE EXP	1001	LABOR STRAIGHT TIME NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	APAC653783	5/7/2025	908000	CUSTOMER ASSISTANCE EXP	1903	HANDOUTS/BROCHURES	4873	170900	122	5050123225	2025 SMART THERMOSTAT -M	0001
50501	APAC655062	5/14/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050123425	2025 SMART THERMOSTAT -CI	0001
50501	APAC655062	5/14/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050123425	2025 SMART THERMOSTAT -CI	0001
50501	APAC655062	5/14/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050123425	2025 SMART THERMOSTAT -CI	0001
50501	APAC655062	5/14/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050130325	2025 HVAC - CI	0001
50501	APAC655062	5/14/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050130325	2025 HVAC - CI	0001
50501	APAC655062	5/14/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050130325	2025 HVAC - CI	0001
50501	APAC655062	5/14/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050133925	2025 PRESCRIPTIVE LIGHTING - C	0001
50501	APAC655062	5/14/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050133925	2025 PRESCRIPTIVE LIGHTING - C	0001
50501	APAC655062	5/14/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050133925	2025 PRESCRIPTIVE LIGHTING - C	0001
50501	APAC655062	5/14/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050133925	2025 PRESCRIPTIVE LIGHTING - C	0001
50501	APAC655062	5/14/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050133925	2025 PRESCRIPTIVE LIGHTING - C	0001
50501	APAC655621	5/19/2025	908000	CUSTOMER ASSISTANCE EXP	1809	CONSULTING FEES	4873	170900	122	5050138825	2025 EE EIS SOFTWARE	0001
50501	APAC655802	5/20/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050130325	2025 HVAC - CI	0001
50501	PAY0655157	5/20/2025	908000	CUSTOMER ASSISTANCE EXP	1001	LABOR STRAIGHT TIME NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	APAC656172	5/22/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050133925	2025 PRESCRIPTIVE LIGHTING - C	0001
50501	PYCA000008	5/31/2025	908000	CUSTOMER ASSISTANCE EXP	9103	COMPENSATED ABSENCES-LABOR	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	PYINC00011	5/31/2025	908000	CUSTOMER ASSISTANCE EXP	9112	INCENTIVE LOADING NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	90101J0001	5/31/2025	908000	CUSTOMER ASSISTANCE EXP	1001	LABOR STRAIGHT TIME NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	90101J0001	6/1/2025	908000	CUSTOMER ASSISTANCE EXP	1001	LABOR STRAIGHT TIME NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	EXACC57539	6/3/2025	908000	CUSTOMER ASSISTANCE EXP	1604	MEALS	4873	170900	122	5050136425	2025 CROSS PRG EXPENSES	0001
50501	PAY0657027	6/3/2025	908000	CUSTOMER ASSISTANCE EXP	1001	LABOR STRAIGHT TIME NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	APAC657799	6/4/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050123425	2025 SMART THERMOSTAT -CI	0001
50501	APAC657799	6/4/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050123425	2025 SMART THERMOSTAT -CI	0001
50501	APAC657799	6/4/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050130325	2025 HVAC - CI	0001
50501	APAC657799	6/4/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050130325	2025 HVAC - CI	0001
50501	APAC657799	6/4/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050130325	2025 HVAC - CI	0001

Unit	Journal ID	Date	Account	Descr	Resource	Descr	Dept	Oper Unit	Product	Work Order	Descr	Activity
50501	APAC666684	8/8/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050133925	2025 PRESCRIPTIVE LIGHTING - C	0001
50501	APAC666684	8/8/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050133925	2025 PRESCRIPTIVE LIGHTING - C	0001
50501	APAC666684	8/8/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050133925	2025 PRESCRIPTIVE LIGHTING - C	0001
50501	90101J0001	8/1/2025	908000	CUSTOMER ASSISTANCE EXP	1001	LABOR STRAIGHT TIME NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	APAC668070	8/20/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050123425	2025 RES REBATE - CI	0001
50501	APAC668070	8/20/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050123425	2025 RES REBATE - CI	0001
50501	APAC667754	8/18/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050130325	2025 HVAC - CI	0001
50501	APAC668070	8/20/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050130325	2025 HVAC - CI	0001
50501	APAC668070	8/20/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050130325	2025 HVAC - CI	0001
50501	APAC667233	8/13/2025	908000	CUSTOMER ASSISTANCE EXP	1809	CONSULTING FEES	4873	170900	122	5050138825	2025 EE EEIS SOFTWARE	0001
50501	PAY0666443	8/12/2025	908000	CUSTOMER ASSISTANCE EXP	1001	LABOR STRAIGHT TIME NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	APAC669007	8/27/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050130325	2025 HVAC - CI	0001
50501	APAC668452	8/22/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050133925	2025 PRESCRIPTIVE LIGHTING - C	0001
50501	APAC669007	8/27/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050133925	2025 PRESCRIPTIVE LIGHTING - C	0001
50501	APAC669007	8/27/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050133925	2025 PRESCRIPTIVE LIGHTING - C	0001
50501	APAC669007	8/27/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050133925	2025 PRESCRIPTIVE LIGHTING - C	0001
50501	PAY0668194	8/26/2025	908000	CUSTOMER ASSISTANCE EXP	1001	LABOR STRAIGHT TIME NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	PYCA000009	8/31/2025	908000	CUSTOMER ASSISTANCE EXP	9103	COMPENSATED ABSENCES-LABOR	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	PYINC00013	8/31/2025	908000	CUSTOMER ASSISTANCE EXP	9112	INCENTIVE LOADING NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	90101J0001	8/31/2025	908000	CUSTOMER ASSISTANCE EXP	1001	LABOR STRAIGHT TIME NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	APAC670431	9/8/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050130325	2025 HVAC - CI	0001
50501	APAC670431	9/8/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050130325	2025 HVAC - CI	0001
50501	APAC670431	9/8/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050133925	2025 PRESCRIPTIVE LIGHTING - C	0001
50501	APAC670243	9/5/2025	908000	CUSTOMER ASSISTANCE EXP	1809	CONSULTING FEES	4873	170900	122	5050138825	2025 EE EEIS SOFTWARE	0001
50501	90101J0001	9/1/2025	908000	CUSTOMER ASSISTANCE EXP	1001	LABOR STRAIGHT TIME NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	PAY0670142	9/9/2025	908000	CUSTOMER ASSISTANCE EXP	1001	LABOR STRAIGHT TIME NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	APAC671079	9/12/2025	908000	CUSTOMER ASSISTANCE EXP	1425	ENERGY EFFICIENCY INCENTIVES	4873	170900	122	5050133925	2025 PRESCRIPTIVE LIGHTING - C	0001
50501	PAY0671836	9/23/2025	908000	CUSTOMER ASSISTANCE EXP	1001	LABOR STRAIGHT TIME NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	PYCA000008	9/30/2025	908000	CUSTOMER ASSISTANCE EXP	9103	COMPENSATED ABSENCES-LABOR	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	APAC673289	9/30/2025	908000	CUSTOMER ASSISTANCE EXP	1809	CONSULTING FEES	4873	170900	122	5050138825	2025 EE EEIS SOFTWARE	0001
50501	PYINC00011	9/30/2025	908000	CUSTOMER ASSISTANCE EXP	9112	INCENTIVE LOADING NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001
50501	90101J0001	9/30/2025	908000	CUSTOMER ASSISTANCE EXP	1001	LABOR STRAIGHT TIME NON-UNION	4873	170900	122	5050137025	2025 LABOR COSTS	0001

Amount	Affiliate	Ref	Name	Line Descr	Alloc Type	Year	Period	CC Merchant
75.00		00237585	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2024	10	
74.33		00237583	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2024	10	
75.00		00238155	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2024	10	
10.50		00237580	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2024	10	
18.00		00237584	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2024	10	
250.00		00237581	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2024	10	
250.00		00237582	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2024	10	
250.00		00237584	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2024	10	
(103.45)				COMP ABS LOAD SC 48XX		2024	10	
240.75		17		AEG Inc 00208402		2024	11	
(240.75)		17		AEG Inc 00208402		2024	12	
(1,403.96)		00206925	APPLIED ENERGY GROUP INC	TAX ADJUSTMENT		2024	10	
1,322.00		00206925	APPLIED ENERGY GROUP INC	VISION DSM SUPPORT 2024-2026		2024	10	
1,403.96		00206925	APPLIED ENERGY GROUP INC	TAX ADJUSTMENT		2024	10	
(1,322.00)		00206925	APPLIED ENERGY GROUP INC	VISION DSM SUPPORT 2024-2026		2024	10	
894.46		00206583	APPLIED ENERGY GROUP INC	AEG - Sept 2024		2024	10	
(1,403.96)		00206925	APPLIED ENERGY GROUP INC	TAX ADJUSTMENT		2024	10	
1,322.00		00206925	APPLIED ENERGY GROUP INC	VISION DSM SUPPORT 2024-2026		2024	10	
(1,322.00)		00206942	APPLIED ENERGY GROUP INC	TAX ADJUSTMENT 2		2024	10	
1,403.96		00206942	APPLIED ENERGY GROUP INC	TAX ADJUSTMENT 2		2024	10	
255.68		00208402	APPLIED ENERGY GROUP INC	AEG - Vision Oct 2024		2024	12	
842.24		00208814	APPLIED ENERGY GROUP INC	TAX ADJUSTMENT		2024	12	
(894.46)		00208814	APPLIED ENERGY GROUP INC	TAX ADJUSTMENT		2024	12	
(174.58)				INCENTIVE SC 48XX		2024	10	
(646.59)				Payroll Accrual		2024	10	
1,000.00		00208781	APPLIED ENERGY GROUP INC	VISION AHRI SUBSCRIPTION		2025	1	
240.75		00210699	APPLIED ENERGY GROUP INC	TAX ADJUSTMENT		2025	1	
(255.68)		00210699	APPLIED ENERGY GROUP INC	TAX ADJUSTMENT		2025	1	
399.10				Payroll Accrual		2025	1	
531.00		00209445	MIDWEST ENERGY EFFICIENCY ALLIANCE	2025 MEEA NEW MEMBERSHIP		2025	1	
399.10				REG - Reg Earns		2025	1	
675.00		0000287484				2025	1	Eb *2025 Midwest Energ
(675.00)		0000287484				2025	1	Eb *2025 Midwest Energ
111.75				COMP ABS LOAD SC 48XX		2025	1	
159.64				INCENTIVE SC 48XX		2025	1	
(399.10)				Payroll Accrual		2025	2	
75.00		00242391	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	2	
75.00		00242392	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	2	
75.00		00242393	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	2	
75.00		00242394	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	2	
75.00		00242395	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	2	
69.98		00242397	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	2	
75.00		00242398	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	2	
250.00		00242396	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	2	
240.00		00242386	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	2	
1,760.00		00242387	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	2	
2,475.00		00242388	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	2	
800.00		00242389	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	2	
4,500.00		00242390	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	2	
359.19				REG - Reg Earns		2025	2	
75.00		00242671	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	2	
4,625.00		00242670	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	2	
1,824.00		00242878	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	2	
500.00		00211800	MIDWEST ENERGY EFFICIENCY ALLIANCE	TAX ADJUSTMENT		2025	2	
(531.00)		00211800	MIDWEST ENERGY EFFICIENCY ALLIANCE	TAX ADJUSTMENT		2025	2	
415.78				REG - Reg Earns		2025	2	
3,731.51		00242634	AM CONSERVATION GROUP INC	Jan 2025 SD AM CONSER		2025	2	

Amount	Affiliate	Ref	Name	Line Descr	Alloc Type	Year	Period	CC Merchant
1,344.08		00242634	AM CONSERVATION GROUP INC	Jan 2025 SD AM CONSER		2025	2	
1,604.00		00243256	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	2	
110.83				COMP ABS LOAD SC 48XX		2025	2	
158.33				INCENTIVE SC 48XX		2025	2	
415.78				Payroll Accrual		2025	2	
(415.78)				Payroll Accrual		2025	3	
374.20				REG - Reg Earns		2025	3	
24,907.80		00243532	AM CONSERVATION GROUP INC	AM Conservation - March 2025		2025	3	
1,320.00		00244185	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	3	
8,971.74		00243532	AM CONSERVATION GROUP INC	AM Conservation - March 2025		2025	3	
93.62		0000291242				2025	3	Wm Supercenter #3872
5.00		0000291242				2025	3	Stoney Creek Auto Spa - R
415.80				REG - Reg Earns		2025	3	
116.42				COMP ABS LOAD SC 48XX		2025	3	
166.32				INCENTIVE SC 48XX		2025	3	
457.38				Payroll Accrual		2025	3	
(457.38)				Payroll Accrual		2025	4	
250.00		00244642	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	4	
215.00		00244640	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	4	
180.00		00244641	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	4	
415.78				REG - Reg Earns		2025	4	
75.00		00245162	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	4	
332.62				REG - Reg Earns		2025	4	
111.48		0000293518				2025	4	Lowes #01634
17.26		0000293518				2025	4	Dollar Tree
115.75				COMP ABS LOAD SC 48XX		2025	4	
122.98				INCENTIVE SC 48XX		2025	4	
432.41				Payroll Accrual		2025	4	
(432.41)				Payroll Accrual		2025	5	
374.22				REG - Reg Earns		2025	5	
135.94		00213779	SIMPSONS CREATIVE PRINTERS INC	2025 - REBATE PEEL OFF PADS		2025	5	
225.00		00246293	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	5	
60.00		00246294	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	5	
75.00		00246295	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	5	
250.00		00246291	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	5	
250.00		00246292	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	5	
250.00		00246294	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	5	
2,480.00		00246286	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	5	
1,100.00		00246287	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	5	
1,600.00		00246288	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	5	
5,000.00		00246289	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	5	
624.00		00246290	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	5	
9,576.80		00214208	APPLIED ENERGY GROUP INC	AEG/ICF - Jan-March 2025		2025	5	
250.00		00246585	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	5	
374.29				REG - Reg Earns		2025	5	
4,992.00		00246696	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	5	
132.40				COMP ABS LOAD SC 48XX		2025	5	
140.67				INCENTIVE SC 48XX		2025	5	
511.38				Payroll Accrual		2025	5	
(511.38)				Payroll Accrual		2025	6	
18.12		0000295981				2025	6	Tst*salt Block Burgers &
374.29				REG - Reg Earns		2025	6	
75.00		00247102	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	6	
75.00		00247104	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	6	
250.00		00247103	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	6	
250.00		00247104	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	6	
250.00		00247105	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	6	

Amount	Affiliate	Ref	Name	Line Descr	Alloc Type	Year	Period	CC Merchant
75.00		00247428	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	6	
3,675.00		00247839	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	6	
2,596.00		00247840	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	6	
5,177.46		00247521	AM CONSERVATION GROUP INC	May 2025 - BELLE FOURCHE MS		2025	6	
1,864.92		00247521	AM CONSERVATION GROUP INC	May 2025 - BELLE FOURCHE MS		2025	6	
291.11				REG - Reg Earns		2025	6	
80.00		00247946	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	6	
1,560.00		00248089	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	6	
75.00		00248204	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	6	
250.00		00248205	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	6	
5,000.00		00248203	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	6	
0.80		0000297125				2025	6	Lyft *increase Tip
5.00		0000297125				2025	6	Rapidcityregionalairport
2.60		0000297125				2025	6	Lyft *ride Fri 11am
0.83		0000297125				2025	6	Skydine Inc
1.19		0000297125				2025	6	Sq *kcm Eggrolls Llc
4.70		0000297125				2025	6	Stone Arch
45.78		0000297125				2025	6	Royal Sonesta Minneapo
250.00		00248276	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	6	
(1,404.36)		00248298	AM CONSERVATION GROUP INC	TAX ADJUSTMENT		2025	6	
1,322.37		00248298	AM CONSERVATION GROUP INC	TAX ADJUSTMENT		2025	6	
(9,374.03)		00248299	AM CONSERVATION GROUP INC	TAX ADJUSTMENT		2025	6	
8,826.77		00248299	AM CONSERVATION GROUP INC	TAX ADJUSTMENT		2025	6	
105.13				COMP ABS LOAD SC 48XX		2025	6	
111.71				INCENTIVE SC 48XX		2025	6	
503.07				Payroll Accrual		2025	6	
75.00		00248758	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	7	
75.00		00248799	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	7	
150.00		00248800	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	7	
250.00		00248644	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	7	
250.00		00248758	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	7	
1,728.00		00248757	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	7	
2,038.40		00248676	APPLIED ENERGY GROUP INC	AEG - April-May 2025 VISION		2025	7	
9,017.70		00216945	APPLIED ENERGY GROUP INC	TAX ADJUSTMENT		2025	7	
(9,576.80)		00216945	APPLIED ENERGY GROUP INC	TAX ADJUSTMENT		2025	7	
(503.07)				Payroll Accrual		2025	7	
374.29				REG - Reg Earns		2025	7	
291.11				REG - Reg Earns		2025	7	
75.00		00249260	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	7	
75.00		00249261	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	7	
10.00		00249262	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	7	
25.00		00249263	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	7	
50.00		00249265	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	7	
250.00		00249260	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	7	
250.00		00249264	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	7	
(5,013.53)		00249519	AM CONSERVATION GROUP INC	TAX ADJUSTMENT		2025	7	
4,930.62		00249519	AM CONSERVATION GROUP INC	TAX ADJUSTMENT		2025	7	
(1,865.73)		00249519	AM CONSERVATION GROUP INC	TAX ADJUSTMENT		2025	7	
1,834.88		00249519	AM CONSERVATION GROUP INC	TAX ADJUSTMENT		2025	7	
415.88				REG - Reg Earns		2025	7	
133.35				COMP ABS LOAD SC 48XX		2025	7	
190.50				INCENTIVE SC 48XX		2025	7	
374.29				Payroll Accrual		2025	7	
75.00		00250048	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	8	
1,000.00		00250049	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	8	
250.00		00250050	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	8	
3,085.00		00250044	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	8	

Amount	Affiliate	Ref	Name	Line Descr	Alloc Type	Year	Period	CC Merchant
496.00		00250045	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	8	
5,000.00		00250046	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	8	
480.00		00250047	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	8	
(374.29)				Payroll Accrual		2025	8	
75.00		00250410	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	8	
75.00		00250411	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	8	
1,000.00		00250341	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	8	
250.00		00250409	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	8	
250.00		00250411	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	8	
701.45		00249585	APPLIED ENERGY GROUP INC	BHP - June 2025 VISION DSM		2025	8	
415.88				REG - Reg Earns		2025	8	
250.00		00250765	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	8	
1,800.00		00250536	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	8	
3,010.00		00250762	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	8	
348.00		00250763	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	8	
2,424.00		00250764	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	8	
374.29				REG - Reg Earns		2025	8	
110.62				COMP ABS LOAD SC 48XX		2025	8	
158.03				INCENTIVE SC 48XX		2025	8	
374.29				Payroll Accrual		2025	8	
1,000.00		00251147	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	9	
250.00		00251148	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	9	
1,152.00		00251146	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	9	
777.07		00250371	APPLIED ENERGY GROUP INC	July 2025 AEG/ICF - Vision		2025	9	
(374.29)				Payroll Accrual		2025	9	
835.83				REG - Reg Earns		2025	9	
1,200.00		00251334	BHP CUSTOMER INCENTIVES	Energy Rebate Cust Incentives		2025	9	
835.83				REG - Reg Earns		2025	9	
336.70				COMP ABS LOAD SC 48XX		2025	9	
655.36		00251555	APPLIED ENERGY GROUP INC	AEG - Vision - BHP August 2025		2025	9	
481.00				INCENTIVE SC 48XX		2025	9	
1,107.63				Payroll Accrual		2025	9	

