

**BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY** **COST OF SERVICE STUDY**  
**GILLETTE ENERGY COMPLEX REVENUE ADJUSTMENT** **Schedule I-12**  
**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	<b>BHP SD Electric Revenues</b>			
2	440 - Residential Sales	\$ -	\$ -	\$ -
3	442 - Commercial Sales	-	-	-
4	442.1 - Industrial Sales	-	-	-
5	442.2 - Industrial Interruptible Sales	-	-	-
6	444 - Public Street & Highway Lighting	-	-	-
7	445 - Other Sales to Public Authorities	-	-	-
8	<b>Subtotal Electric Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
9				
10	<b>BHP WY Electric Revenues</b>			
11	440 - Residential Sales	-	-	-
12	442 - Commercial Sales	-	-	-
13	442.1 - Industrial Sales	-	-	-
14	442.2 - Industrial Interruptible Sales	-	-	-
15	444 - Public Street & Highway Lighting	-	-	-
16	445 - Other Sales to Public Authorities	-	-	-
17	<b>Subtotal Electric Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
18				
19	<b>BHP MT Electric Revenues</b>			
20	440 - Residential Sales	-	-	-
21	442 - Commercial Sales	-	-	-
22	442.1 - Industrial Sales	-	-	-
23	442.2 - Industrial Interruptible Sales	-	-	-
24	444 - Public Street & Highway Lighting	-	-	-
25	445 - Other Sales to Public Authorities	-	-	-
26	<b>Subtotal Electric Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
27				
28	<b>Total BHP Electric Revenues</b>			
29	440 - Residential Sales	-	-	-
30	442 - Commercial Sales	-	-	-
31	442.1 - Industrial Sales	-	-	-
32	442.2 - Industrial Interruptible Sales	-	-	-
33	444 - Public Street & Highway Lighting	-	-	-
34	445 - Other Sales to Public Authorities	-	-	-
35	<b>Subtotal Electric Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
36				
37	<b>Other Operating Income</b>			
38	447 - Sales for Resale	-	-	-
39	449 - Other Sales	-	-	-
40	450 - Forfeited Discounts	-	-	-
41	451 - Misc. Service Revenues	-	-	-
42	454 - Rent from Electric Properties	6,919,418	739,745	7,659,163
43	456 - Other Electric Revenues	-	-	-
44	456.1 - Revenue from Transmission of Elec by Others	-	-	-
45	<b>Subtotal Other Operating Income</b>	<b>\$ 6,919,418</b>	<b>\$ 739,745</b>	<b>\$ 7,659,163</b>
46				
47	<b>Total</b>	<b>\$ 6,919,418</b>	<b>\$ 739,745</b>	<b>\$ 7,659,163</b>
48				

49 Note (1) An adjustment for Black Hills Power's share of the allocated revenues for the use of the  
50 shared assets at the Gillette Energy Complex.

Line No.	FERC Acct	Account Description	Reference	Expenses	Pro forma Adjustment
1		<b>Black Hills Power's Share of Allocated Costs:</b>			
2					
3	507	Per Books - Shared Facilities Costs (FERC Account 507 - Steam Ops Rent)		\$ 2,952,377	
4					
5		Pro Forma:			
6		Pool 1 - Shared by all plants		\$ 1,620,984	
7		Pool 2 - Neil Simpson II and Wygen I		\$ 523,700	
8		Pool 3 - Wygen II and III		\$ 509,016	
9		Pool 4 - Wygen I, II and III and Neil Simpson II		\$ 482,873	
10		Pool 5 - Neil Simpson II, CT1 and CT2		\$ 59,522	
11		Pool 6 - CT1 and CT2		\$ 23,273	
12		Pool 7 - Wygen I, II, and III		\$ 21,068	
13		Total Costs		<u>\$ 3,240,437</u>	
14					
15		Shared Facilities O&M Expense Adjustment (Statement H Line 8 (k))	Line 3 - Line 11		<u>\$ 288,060</u>
16					
17		<b>Black Hills Power's Share of Allocated Revenues:</b>			
18					
19	454	Per Books - Shared Facilities Revenue (FERC Account 454 - Rent from Electric Property)		<u>\$ 6,919,418</u>	
20					
21		2026 ProForma	Line 54	<u>\$ 7,659,163</u>	
22					
23	454	Shared Facilities Revenue Adjustment (Statement I Page 1 Line 14 (b))	Line 16 - Line 18		<u>\$ 739,745</u>

**Gillette Energy Complex Shared Facilities - 2026**

Gillette Energy Complex Facility Pool Billing:

Pool 1 - Shared by all plants	\$ 4,026,483
Pool 2 - Neil Simpson II and Wygen I	\$ 1,047,401
Pool 3 - Wygen II and III	\$ 1,824,270
Pool 4 - Wygen I, II and III and Neil Simpson II	\$ 1,262,950
Pool 5 - Neil Simpson II, CT1 and CT2	\$ 77,837
Pool 6 - CT1 and CT2	\$ 46,546
Pool 7 - Wygen I, II, and III	\$ 108,654
Total Costs	<u>\$ 8,394,142</u>

	(c)	(d)	(e)	(f)	(g)
				(d+e+f) / (c) = (g)	
	Pool Net Capacity	NS2 Net Capacity	Wygen III 52% Net Capacity	CT1 Net Capacity	Black Hills Power Allocator
<b>Gillette Energy Complex Facility - Cost Allocators Note (1):</b>					
Pool 1 - Shared by all plants	465	90	57.2	40	40.26%
Pool 2 - Neil Simpson II and Wygen I	180	90			50.00%
Pool 3 - Wygen II and III	205		57.2		27.90%
Pool 4 - Wygen I, II and III and Neil Simpson II	385	90	57.2		38.23%
Pool 5 - Neil Simpson II, Neil Simpson CT1, and Black Hills Wyoming CT2	170	90		40	76.47%
Pool 6 - Neil Simpson CT1 and Black Hills Wyoming CT2	80			40	50.00%
Pool 7 - Wygen I, II, and III	295		57.2		19.39%

Gillette Energy Complex Shared Facilities - Annual Revenue Requirement Asset Basis

Facilities	41,162,683
Fuel Handling	5,580,252
Water Systems	8,376,894
Chemical Systems	5,806,682
Air Systems	<u>2,691,065</u>
	<u>63,617,576</u>

Rate of Return	
Depreciation	
Calculated Revenue Requirement on Shared Assets	<u>-</u>

	Q4 2024	Sep YTD 2025	Q4 2025	Sept YTD 2026	Per Books	Pro Forma	
507 BHP Expense		722,277.42	2,230,099.78	743,366.59	2,497,070.99	2,952,377.21	3,240,437.59 (288,060.38)
Pool 1 Billing	\$	977,955.53	\$ 2,985,571.21	\$	995,190.40	\$ 3,031,292.73	3,963,526.73 (62,956.40)
Pool 2 Billing	\$	261,672.80	\$ 762,312.67	\$	254,104.22	\$ 793,296.76	1,023,985.47 (23,415.51)
Pool 3 Billing	\$	451,899.20	\$ 1,279,713.10	\$	426,571.03	\$ 1,397,699.28	1,731,612.30 (92,658.02)
Pool 4 Billing	\$	120,076.15	\$ 553,154.36	\$	184,384.79	\$ 1,078,565.30	673,230.52 (589,719.57)
Pool 5 Billing	\$	19,459.26	\$ 58,377.77	\$	19,459.26	\$ 58,377.77	77,837.02 -
Pool 6 Billing	\$	11,173.84	\$ 36,008.57	\$	12,002.86	\$ 34,543.03	47,182.41 636.52
Pool 7 Billing	\$	27,163.58	\$ 81,490.74	\$	27,163.58	\$ 81,490.74	108,654.32 -
454 BHP Revenue		(1,684,151.61)	(5,235,266.25)	(1,745,088.75)	(5,914,074.60)	(6,919,417.86)	(7,659,163.35) 739,745.49
Facilities Asset Basis	\$	8,922,270.48	31,273,188.93	9,889,493.77	31,273,188.93	40,195,459.41	41,162,682.70 967,223.29
Fuel Handling Asset Basis	\$	1,523,115.50	4,086,220.83	1,362,073.61	4,218,178.81	5,609,336.33	5,580,252.42 (29,083.91)
Water Systems Asset Basis	\$	2,020,252.15	6,263,858.66	2,087,952.89	6,288,940.86	8,284,110.81	8,376,893.75 92,782.94
Chemical Systems Asset Basis	\$	1,557,345.31	4,414,409.18	1,471,469.73	4,335,212.45	5,971,754.49	5,806,682.17 (165,072.31)
Air Systems Asset Basis	\$	702,398.48	1,988,567.21	662,855.74	2,028,209.48	2,690,965.69	2,691,065.22 99.53

<b>Per Book People Soft Data</b>	<b>(6,919,418)</b>	<b>Pro Forma Amount per Sched.</b>	<b>7,659,163</b>
<b>Variance</b>	<b>-</b>	<b>Variance</b>	<b>-</b>

	2024 Actuals		
	Expense	Revenue	
NS2	119,496.64	-	
WYG1	118,825.02	-	
WYG2	149,196.95	(59,039.29)	
WYG3	172,754.33	-	
CT1	31,430.25	-	
CT2	31,430.25	-	
BHW	-	(2,710.30)	
170009	-	(561,383.87)	
<b>Total</b>	<b>623,133.44</b>	<b>(623,133.46)</b>	<b>(0.02)</b>

	2024 Budget		
	Expense	Revenue	
NS2	116,531.98	-	
WYG1	115,860.35	-	
WYG2	147,450.56	(61,704.21)	
WYG3	170,732.20	-	
CT1	30,858.03	-	
CT2	30,858.03	-	
BHW	-	(2,651.26)	
170009	-	(547,935.68)	
<b>Total</b>	<b>612,291.15</b>	<b>(612,291.15)</b>	

	2023 vs 2024		
	Expense	Revenue	
NS2	(2,964.66)	-	
WYG1	(2,964.67)	-	
WYG2	(1,746.39)	(2,664.92)	
WYG3	(2,022.13)	-	
CT1	(572.22)	-	
CT2	(572.22)	-	
BHW	-	59.04	
170009	-	13,448.19	
<b># Total</b>	<b>(10,842.29)</b>	<b>10,842.31</b>	

	2024 Actuals		
	Expense	Revenue	
NS2	1,433,959.68	-	
WYG1	1,425,900.24	-	
WYG2	1,790,363.40	(708,471.48)	
WYG3	2,073,051.96	-	
CT1	377,163.00	-	
CT2	377,163.00	-	
BHW	-	(32,523.60)	
170009	-	(6,736,606.44)	
<b>Total</b>	<b>7,477,601.28</b>	<b>(7,477,601.52)</b>	<b>(0.24)</b>

	2024 Budget		
	Expense	Revenue	
NS2	1,398,383.76	-	
WYG1	1,390,324.20	-	
WYG2	1,769,406.72	(740,450.52)	
WYG3	2,048,786.40	-	
CT1	370,296.36	-	
CT2	370,296.36	-	
BHW	-	(31,815.12)	
170009	-	(6,575,228.16)	
<b>Total</b>	<b>7,347,493.80</b>	<b>(7,347,493.80)</b>	

	2023 vs 2024		
	Expense	Revenue	
NS2	(35,575.92)	-	
WYG1	(35,576.04)	-	
WYG2	(20,956.68)	(31,979.04)	
WYG3	(24,265.56)	-	
CT1	(6,866.64)	-	
CT2	(6,866.64)	-	
BHW	-	708.48	
170009	-	161,378.28	
<b># Total</b>	<b>(130,107.48)</b>	<b>130,107.72</b>	

Annual 7,477,601.28 (7,477,601.52)  
Annual from Sheet 7,477,601.28 (7,477,601.52)

	2024 Forecast		
	Expense	Revenue	Net Effect
<b>BHP</b>	2,889,109.70	6,736,606.44	3,847,496.74
<b>CLFP</b>	1,790,363.40	708,471.48	(1,081,891.92)
<b>BHW</b>	1,090,813.68	32,523.60	(1,058,290.08)
	<b>5,770,286.78</b>	<b>7,477,601.52</b>	<b>1,707,314.74</b>

	2024 Budget		
	Expense	Revenue	Net Effect
<b>BHP</b>	2,834,049.05	6,575,228.16	3,741,179.11
<b>CLFP</b>	1,769,406.72	740,450.52	(1,028,956.20)
<b>BHW</b>	1,063,598.01	31,815.12	(1,031,782.89)
	<b>5,667,053.78</b>	<b>7,347,493.80</b>	<b>1,680,440.02</b>

	2024 Forecast		
	Expense	Revenue	Net Effect
<b>BHP</b>	2,889,109.70	6,736,606.44	3,847,496.74
<b>CLFP</b>	1,790,363.40	708,471.48	(1,081,891.92)
<b>BHW</b>	1,090,813.68	32,523.60	(1,058,290.08)
	<b>5,770,286.78</b>	<b>7,477,601.52</b>	<b>1,707,314.74</b>

	2024B v 2024F		
	Expense	Revenue	Net Effect
<b>BHP</b>	(55,060.65)	161,378.28	106,317.63
<b>CLFP</b>	(20,956.68)	(31,979.04)	(52,935.72)
<b>BHW</b>	(27,215.67)	708.48	(26,507.19)
	<b>(103,233.00)</b>	<b>130,107.72</b>	<b>26,874.72</b>

Black Hills Companies  
Shared Capital Assets & Distribution List

Pool 5 - CT I&II; Wy I, II, & III

	Plants	NS2	WY1	WY2	WY3	CT1	CT2
Ownership							
Black Hills Wyoming - WyGen1/CT2 MEAN - 23.5% WyGen1			X				X
Black Hills Power - NS2/WyGen3/CT1 MDU - 25% Wygen III; JPB/COG - 23% Wygen III		X			X	X	
Cheyenne Light Fuel & Power - WyGen2				X			

Facilities	Pool 1 - all		Pool 2 - NS2& WY1	Pool 3 - WY2 & WY3	Pool 4 - WY1, WY II, WY III, NS I, & NS II (coal)	Pool 5 - NS2 CT I&II	Pool 6 - CT I&II	Pool 7 - Wygen I, II, & III	Check	
		2,543,730.46	237,241.03	624,611.90	468,188.17	77,837.02	41,136.27	108,654.32		4,101,399.16
Fuel Handling		45,383.37	499,144.47	581,291.54	7,008.67		3,559.09	1,136,387.13	-	
Water Systems		872,568.23	21,520.92	66,277.24	1,074.92		-	961,441.31	-	
Chemical Systems		134,108.87	282,012.62	504,557.77	515.20		-	921,194.45	-	
Air Systems		316,031.18	6,772.19	30,858.34	3,517.65		-	357,179.35	-	
		<u>3,911,822.10</u>	<u>1,046,691.22</u>	<u>1,807,596.78</u>	<u>480,304.62</u>	<u>77,837.02</u>	<u>44,695.35</u>	<u>108,654.32</u>	<u>7,477,601.41</u>	-

Pool 1	90.00	90.00	95.00	110.00	40.00	40.00	465.00
Pool 2	90.00	90.00					180.00
Pool 3			95.00	110.00			205.00
Pool 4	90.00	90.00	95.00	110.00			385.00
Pool 5	90.00				40.00	40.00	170.00
Pool 6					40.00	40.00	80.00
Pool 7		90.00	95.00	110.00			295.00

Billing by Facility Usage and Unit		NS2	WY1	WY2	WY3	CT1	CT2	Check
Pool 1	3,911,822.10	757,126.86	757,126.86	799,189.46	925,377.27	336,500.83	336,500.83	
Pool 2 - NS2 & WY1	1,046,691.22	523,345.61	523,345.61					1,046,691.22
Pool 3 - WY2 & WY3	1,807,596.78			837,666.80	969,929.98			1,807,596.78
Pool 4 - WY I, WY II, WY III, NS I, NS II	480,304.62	112,279.00	112,279.00	118,516.72	137,229.89	-	-	480,304.62
Pool 8 - NS2 CT I&II	77,837.02	41,207.83	-	-	-	18,314.59	18,314.59	77,837.02
Pool 6 - CT I & II	44,695.35	-	-	-	-	22,347.68	22,347.68	44,695.35
Pool 7 - Wygen I, II, & III	108,654.32		33,148.77	34,990.37	40,515.17			108,654.32
	<u>7,477,601.41</u>	<u>1,453,959.30</u>	<u>1,425,900.24</u>	<u>1,790,363.36</u>	<u>2,073,052.51</u>	<u>377,163.10</u>	<u>377,163.10</u>	<u>7,477,601.41</u>

Revenue Allocation Between Entities

Amount Due by Entity

	Black Hills Power	Black Hills Wyoming	Cheyenne Light Fuel & Power	Totals		Black Hills Power	Black Hills Wyoming	Cheyenne Light Fuel & Power	Totals	Check	Check
	Pool 1	3,862,439.70	7,728.45	41,653.95		3,911,822.10	-	2,019,004.96	1,093,627.68		
Pool 2 - NS2 & WY1	1,021,896.11	24,795.11	-	1,046,691.22	-	523,345.61	523,345.61	-	1,046,691.22	-	-
Pool 3 - WY2 & WY3	1,144,408.39	-	663,188.39	1,807,596.78	-	969,929.98	-	837,666.80	1,807,596.78	-	-
Pool 4 - WY I, WY II, WY III, NS I, NS II	476,675.46	-	3,629.16	480,304.62	-	249,508.89	112,279.00	118,516.72	480,304.62	-	-
Pool 8 - NS2 CT I&II	77,837.02			77,837.02	-	59,522.43	18,314.59		77,837.02	-	-
Pool 6 - CT I & II	44,695.35			44,695.35	-	22,347.68	22,347.68		44,695.35	-	-
Pool 7 - Wygen I, II, & III	108,654.32			108,654.32	-	40,515.17	33,148.77	34,990.37	108,654.32	-	-
	<u>6,736,606.35</u>	<u>32,523.56</u>	<u>708,471.50</u>	<u>7,477,601.41</u>		<u>3,884,174.71</u>	<u>1,803,063.34</u>	<u>1,790,363.36</u>	<u>7,477,601.41</u>		

	Black Hills Power	Black Hills Wyoming	Cheyenne Light Fuel & Power	Totals	Check Sums
Facilities	35,689,081.92	-	770,361.04	36,459,442.96	36,459,442.96
Fuel Handling	6,092,461.99	-	3,547,387.23	9,639,849.22	9,639,849.22
Water Systems	8,081,008.60	-	240,202.31	8,321,210.91	8,321,210.91
Chemical Systems	6,229,381.24	182,884.86	1,763,980.56	8,176,246.66	8,176,246.66
Air Systems	2,809,593.91	58,188.01	237,170.71	3,104,952.63	3,104,952.63
	<u>58,901,527.66</u>	<u>241,072.87</u>	<u>6,559,101.85</u>	<u>65,701,702.38</u>	<u>65,701,702.38</u>

Revenue				Expense			
From	BHP Revenue	BHWY Revenue	CLFP Revenue	To	BHP Expense	BHWY Expense	CLFP Expense
BHP - Pool 7	40,515.17	-	-	BHP	40,515.17	33,148.77	34,990.37
BHWY - Pool 7	33,148.77	-	-	BHWY	-	-	-
CLFP - Pool 7	34,990.37	-	-	CLFP	-	-	-
BHP - Pool 6	22,347.68	-	-	BHP	22,347.68	22,347.68	-
BHWY - Pool 6	22,347.68	-	-	BHWY	-	-	-
CLFP - Pool 6	-	-	-	CLFP	-	-	-
BHP - Pool 8	59,522.43	-	-	BHP	59,522.43	18,314.59	-
BHWY - Pool 8	18,314.59	-	-	BHWY	-	-	-
CLFP - Pool 8	-	-	-	CLFP	-	-	-
BHP - Pool 4	247,623.61	-	1,885.28	BHP	247,623.61	111,430.63	117,621.22
BHWY - Pool 4	111,430.63	-	848.37	BHWY	-	-	-
CLFP - Pool 4	117,621.22	-	895.51	CLFP	1,885.28	848.37	895.51
BHP - Pool 3	614,072.79	-	355,857.19	BHP	614,072.79	-	530,335.59
BHWY - Pool 3	-	-	-	BHWY	-	-	-
CLFP - Pool 3	530,335.59	-	307,331.21	CLFP	355,857.19	-	307,331.21
BHP - Pool 2	510,948.06	12,397.55	-	BHP	510,948.06	510,948.06	-
BHWY - Pool 2	510,948.06	12,397.55	-	BHWY	12,397.55	12,397.55	-
CLFP - Pool 2	-	-	-	CLFP	-	-	-
BHP - Pool 1	1,993,517.26	3,988.88	21,498.81	BHP	1,993,517.26	1,079,821.85	789,100.58
BHWY - Pool 1	1,079,821.85	2,160.64	11,645.19	BHWY	3,988.88	2,160.64	1,578.93
CLFP - Pool 1	789,100.58	1,578.93	8,509.95	CLFP	21,498.81	11,645.19	8,509.95
	<b>6,736,606.34</b>	<b>32,523.55</b>	<b>708,471.51</b>		<b>3,884,174.71</b>	<b>1,803,063.33</b>	<b>1,790,363.36</b>
<b>Summary</b>	<b>BHP Revenue</b>	<b>BHWY Revenue</b>	<b>CLFP Revenue</b>	<b>Summary</b>	<b>BHP Expense</b>	<b>BHWY Expense</b>	<b>CLFP Expense</b>
BHP	3,488,547.00	16,386.43	379,241.28	BHP	3,488,547.00	1,776,011.58	1,472,047.77
BHWY	1,776,011.58	14,558.19	12,493.56	BHWY	16,386.43	14,558.19	1,578.93
CLFP	1,472,047.76	1,578.93	316,736.67	CLFP	379,241.28	12,493.56	316,736.66
	<b>6,736,606.34</b>	<b>32,523.55</b>	<b>708,471.51</b>		<b>3,884,174.71</b>	<b>1,803,063.33</b>	<b>1,790,363.36</b>
<b>Monthly Entry</b>				<b>Monthly Entry</b>			
BHP	290,712.25	1,365.54	31,603.44	BHP	290,712.25	148,000.97	122,670.65
BHWY	148,000.97	1,213.18	1,041.13	BHWY-less ME	1,365.54	1,033.13	131.58
				BHWY-MEAN	-	180.05	180.05
CLFP	122,670.65	131.58	26,394.72	CLFP	31,603.44	1,041.13	26,394.72
	<b>561,383.87</b>	<b>2,710.30</b>	<b>59,039.29</b>		<b>323,681.23</b>	<b>150,255.28</b>	<b>149,196.95</b>
			623,133.46				623,133.46

Unit	Account	Resource	Dept	Oper Unit	Work Order	Affiliate	10103	50501	50502	Grand Total	Rev	Expense	Revenue	Mean	BHW
10103	498049 - Non I/C		8345	501200			(1,213.18)	-	-	(1,213.18)	Rev				
10103	498056 - I/C		8345	501200			-	(1,365.54)	(131.58)	(1,497.12)	Rev	NS2	119,496.64		
10103	604210 - Non I/C	1851	8345	501201	70199997		977.73	-	-	977.73	Exp	WYG1	118,825.02		##### (977.73)
10103	604230 - Non I/C	1851	8345	501201	70199997		180.05	-	-	180.05	Exp	WYG2	149,196.95	(59,039.29)	
10103	604231 - I/C	1851	8345	501201	70199997		-	116,924.70	742.54	117,667.24	Exp	WYG3	172,754.33		
10103	604230 - Non I/C	1851	8345	501202	70199997		55.40	-	-	55.40	Exp	CT1	31,430.25		
10103	604231 - I/C	1851	8345	501202	70199997		-	31,076.26	298.59	31,374.85	Exp	CT2	31,430.25		
10103 Total							<b>0.00</b>	<b>146,635.42</b>	<b>909.55</b>	<b>147,544.97</b>		BHW			(2,710.30)
50501	454000 - Non I/C		8749	170009	99913600		-	(290,712.25)	-	(290,712.25)	Rev		170,009.00		(561,383.87)
50501	454001 - I/C		8749	170009	99913600		(148,000.97)	-	(122,670.65)	(270,671.62)	Rev	Total	<b>623,133.44</b>		<b>(623,133.46)</b>
50501	507000 - Non I/C	1851	8749	170005	99913634		-	117,596.32	-	117,596.32	Exp				
50501	507000 - Non I/C	1851	8749	170017	99913634		-	103,969.03	-	103,969.03	Exp				
50501	507001 - I/C	1851	8749	170005	99913634		1,157.78	-	-	742.54	Exp				
50501	507001 - I/C	1851	8749	170017	99913634		152.35	-	30,562.31	30,714.66	Exp				
50501	507000 - Non I/C	1851	8749	170017	99913635		-	38,070.64	-	38,070.64	Exp				
50501	550001 - I/C	1851	8749	170010	99913635		55.40	-	298.59	353.99	Exp				
50501	550000 - Non I/C	1851	8749	170010	99913635		-	31,076.26	-	31,076.26	Exp				
50501 Total							<b>(146,635.44)</b>	<b>-</b>	<b>(91,067.21)</b>	<b>(237,702.65)</b>					
50502	454000 - Non I/C		8999	180016	99813600		-	-	(26,394.72)	(26,394.72)	Rev				
50502	454001 - I/C		8999	180016	99813600		(1,041.13)	(31,603.44)	-	(32,644.57)	Rev				
50502	507000 - Non I/C	1851	8999	180016	99813634		-	-	26,394.72	26,394.72	Exp				
50502	507001 - I/C	1851	8999	180016	99813634		131.58	122,670.65	-	122,802.23	Exp				
50502 Total							<b>(909.55)</b>	<b>91,067.21</b>	<b>-</b>	<b>90,157.66</b>					
Grand Total							<b>(147,544.99)</b>	<b>237,702.63</b>	<b>(90,157.66)</b>	<b>(0.02)</b>					

Example of how information is pulled: cell H145 117,596.32

1. Pull all BHP expenses with BHP as Affiliate	(2) NSII MW in Pool		(2) Total MW in Pool for BU		Total	Mthly Total	Plant	MW
	(1)	(2)	(3)	(4)				
Pool 7 - Wygen I, II, & III	-	-	110.00	-	-	-	NS2	90.00
Pool 6 - CT I & II	22,347.68	-	40.00	-	-	-	Wyl	90.00
Pool 8 - NS2 CT I&II	59,522.43	-	150.00	-	-	-	Wy2	95.00
Pool 4 - Wy I, Wy II, Wy III, NS I, NS II	247,623.61	90.00	200.00	111,430.62	9,285.89	-	Wy3	110.00
Pool 5 - Wy2 & Wy3	614,072.79	-	110.00	-	-	-	CT1	40.00
Pool 2 - NS2 & Wyl	510,948.06	90.00	90.00	510,948.06	42,579.01	-	CT2	40.00
Pool 1	1,993,517.26	90.00	240.00	747,568.97	62,297.41	-		465.00
	<b>3,448,031.83</b>			<b>1,369,947.66</b>	<b>114,162.30</b>			

2. Allocate based on MW in the related pool for that Op Unit and Business Unit



2024 Actuals		
	Expense	Revenue
NS2	119,496.64	-
WYG1	118,825.02	-
WYG2	149,196.95	(59,039.29)
WYG3	172,754.33	-
CT1	31,430.25	-
CT2	31,430.25	-
BHW	-	(2,710.30)
#####	-	(561,383.87)
<b>Total</b>	<b>623,133.44</b>	<b>(623,133.46)</b>

(0.02)

2023 Actuals		
	Expense	Revenue
NS2	101,220.06	-
WYG1	100,548.44	-
WYG2	131,111.56	(62,781.01)
WYG3	151,813.36	-
CT1	24,842.93	-
CT2	24,842.93	-
BHW	-	(2,785.72)
#####	-	(468,812.55)
<b>Total</b>	<b>534,379.28</b>	<b>(534,379.28)</b>

2023 vs 2024		
	Expense	Revenue
NS2	(18,276.58)	-
WYG1	(18,276.58)	-
WYG2	(18,085.39)	(3,741.72)
WYG3	(20,940.97)	-
CT1	(6,587.32)	-
CT2	(6,587.32)	-
BHW	-	(75.42)
#####	-	92,571.32
<b>Total</b>	<b>(88,754.16)</b>	<b>88,754.18</b>

2024 Actuals		
	Expense	Revenue
NS2	1,433,959.68	-
WYG1	1,425,900.24	-
WYG2	1,790,363.40	(708,471.48)
WYG3	2,073,051.96	-
CT1	377,163.00	-
CT2	377,163.00	-
BHW	-	(32,523.60)
#####	-	(6,736,606.44)
<b>Total</b>	<b>7,477,601.28</b>	<b>(7,477,601.52)</b>

(0.24)

2023 Actuals		
	Expense	Revenue
NS2	1,214,640.72	-
WYG1	1,206,581.28	-
WYG2	1,573,338.72	(753,372.12)
WYG3	1,821,760.32	-
CT1	298,115.16	-
CT2	298,115.16	-
BHW	-	(33,428.64)
#####	-	(5,625,750.60)
<b>Total</b>	<b>6,412,551.36</b>	<b>(6,412,551.36)</b>

2023 vs 2024		
	Expense	Revenue
NS2	(219,318.96)	-
WYG1	(219,318.96)	-
WYG2	(217,024.68)	(44,900.64)
WYG3	(251,291.64)	-
CT1	(79,047.84)	-
CT2	(79,047.84)	-
BHW	-	(905.04)
#####	-	1,110,855.84
<b>Total</b>	<b>(1,065,049.92)</b>	<b>1,065,050.16</b>

Annual 7,477,601.28 (7,477,601.52)  
Annual from Sheet 7,477,601.28 (7,477,601.52)

**Black Hills Companies**  
**Shared Capital Assets & Distribution List**

Pool 5 - CT I&II; Wy I, II, & III

Ownership	Plants	NS2	WY1	WY2	WY3	CT1	CT2
Black Hills Wyoming - WyGen1/CT2 MEAN - 23.5% WyGen1			X				X
Black Hills Power - NS2/WyGen3/CT1 MDU - 25% Wygen III; JPB/COG - 23% Wygen III		X			X	X	
Cheyenne Light Fuel & Power - WyGen2				X			

Facilities	Pool 1 - all	Pool 2 - NS2& Wy1	Pool 3 - Wy2 & Wy3	Pool 4 - WY1, Wy II, WY III, NS I, & NS II (coal)	Pool 5 - NS2 CT I&II	Pool 6 - CT I&II	Pool 7 - Wygen I, II, & III	4,997,567.95	Check	
	2,565,719.42	522,678.14	946,886.74	727,780.89	77,837.02	48,011.43	108,654.32			
Fuel Handling	189,293.04	208,529.15	219,086.48	5,087.37	-	-	621,996.04	-	-	
Water Systems	845,743.75	18,154.15	56,289.92	947.51	-	-	921,135.32	-	-	
Chemical Systems	106,451.56	259,651.27	455,761.65	493.65	-	-	822,358.14	-	-	
Air Systems	273,553.84	7,404.19	28,259.35	3,229.73	-	-	312,447.11	-	-	
	3,980,761.61	1,016,416.89	1,706,284.14	737,539.15	77,837.02	48,011.43	108,654.32	7,675,504.55	-	

Pool 1	90.00	90.00	95.00	110.00	40.00	40.00	465.00
Pool 2	90.00	90.00					180.00
Pool 3			95.00	110.00			205.00
Pool 4	90.00	90.00	95.00	110.00			385.00
Pool 5	90.00				40.00	40.00	170.00
Pool 6					40.00	40.00	80.00
Pool 7		90.00	95.00	110.00			295.00

Billing by Facility Usage and Unit	NS2	WY1	WY2	WY3	CT1	CT2				
Pool 1	3,980,761.61	770,469.99	770,469.99	813,273.88	941,685.54	342,431.11	342,431.11	3,980,761.61	Check	-
Pool 2 - NS2 & Wy1	1,016,416.89	508,208.45	508,208.45					1,016,416.89	-	-
Pool 3 - Wy2 & Wy3	1,706,284.14			790,717.04	915,567.10			1,706,284.14	-	-
Pool 4 - Wy I, Wy II, Wy III, NS I, NS II	737,539.15	172,411.75	172,411.75	181,990.18	210,725.47	-	-	737,539.15	-	-
Pool 8 - NS2 CT I&II	77,837.02	41,207.83	-	-	-	18,314.59	18,314.59	77,837.02	-	-
Pool 6 - CT I & II	48,011.43	-	-	-	-	24,005.71	24,005.71	48,011.43	-	-
Pool 7 - Wygen I, II, & III	108,654.32		33,148.77	34,990.37	40,515.17			108,654.32	-	-
	7,675,504.55	1,492,298.02	1,484,238.96	1,820,971.47	2,108,493.28	384,751.41	384,751.41	7,675,504.55	-	-

	Revenue Allocation Between Entities				Amount Due by Entity				Check	Check	
	Black Hills Power	Black Hills Wyoming	Cheyenne Light Fuel & Power	Totals	Black Hills Power	Black Hills Wyoming	Cheyenne Light Fuel & Power	Totals			
Pool 1	3,915,049.12	24,686.61	41,025.88	3,980,761.61	-	2,054,586.64	1,112,901.10	813,273.88	3,980,761.61	-	-
Pool 2 - NS2 & Wy1	985,139.25	31,277.64	-	1,016,416.89	-	508,208.45	508,208.45	-	1,016,416.89	-	-
Pool 3 - Wy2 & Wy3	1,111,480.50	-	594,803.64	1,706,284.14	-	915,567.10	-	790,717.04	1,706,284.14	-	-
Pool 4 - Wy I, Wy II, Wy III, NS I, NS II	734,183.32	-	3,355.83	737,539.15	-	383,137.22	172,411.75	181,990.18	737,539.15	-	-
Pool 8 - NS2 CT I&II	77,837.02	-	-	77,837.02	-	59,522.43	18,314.59	-	77,837.02	-	-
Pool 6 - CT I & II	48,011.43	-	-	48,011.43	-	24,005.71	24,005.71	-	48,011.43	-	-
Pool 7 - Wygen I, II, & III	108,654.32	-	-	108,654.32	-	40,515.17	33,148.77	34,990.37	108,654.32	-	-
	6,980,354.95	55,964.25	639,185.35	7,675,504.55		3,985,542.71	1,868,990.37	1,820,971.47	7,675,504.55	-	-

	Black Hills Power	Black Hills Wyoming	Cheyenne Light Fuel & Power	Totals	Check Sums
Facilities	39,557,975.10	-	3,909,334.68	43,467,309.78	43,467,309.78
Fuel Handling	5,448,294.44	126,542.19	235,570.99	5,810,407.62	5,810,407.62
Water Systems	8,351,811.54	-	175,689.48	8,527,501.02	8,527,501.02

Chemical Systems	5,885,878.90	176,778.24	1,720,001.43	7,782,658.57	7,782,658.57
Air Systems	2,651,422.95	55,147.77	230,779.36	2,937,350.08	2,937,350.08
	<u>61,895,382.93</u>	<u>358,468.20</u>	<u>6,271,375.94</u>	<u>68,525,227.07</u>	<u>68,525,227.07</u>

Revenue				Expense			
From	BHP Revenue	BHWY Revenue	CLFP Revenue	To	BHP Expense	BHWY Expense	CLFP Expense
BHP - Pool 7	40,515.17	-	-	BHP	40,515.17	33,148.77	34,990.37
BHWY - Pool 7	33,148.77	-	-	BHWY	-	-	-
CLFP - Pool 7	34,990.37	-	-	CLFP	-	-	-
BHP - Pool 6	24,005.71	-	-	BHP	24,005.71	24,005.71	-
BHWY - Pool 6	24,005.71	-	-	BHWY	-	-	-
CLFP - Pool 6	-	-	-	CLFP	-	-	-
BHP - Pool 8	59,522.43	-	-	BHP	59,522.43	18,314.59	-
BHWY - Pool 8	18,314.59	-	-	BHWY	-	-	-
CLFP - Pool 8	-	-	-	CLFP	-	-	-
BHP - Pool 4	381,393.93	-	1,743.29	BHP	381,393.93	171,627.27	181,162.12
BHWY - Pool 4	171,627.27	-	784.48	BHWY	-	-	-
CLFP - Pool 4	181,162.12	-	828.06	CLFP	1,743.29	784.48	828.06
BHP - Pool 3	596,404.17	-	319,162.93	BHP	596,404.17	-	515,076.33
BHWY - Pool 3	-	-	-	BHWY	-	-	-
CLFP - Pool 3	515,076.33	-	275,640.71	CLFP	319,162.93	-	275,640.71
BHP - Pool 2	492,569.63	15,638.82	-	BHP	492,569.63	492,569.63	-
BHWY - Pool 2	492,569.63	15,638.82	-	BHWY	15,638.82	15,638.82	-
CLFP - Pool 2	-	-	-	CLFP	-	-	-
BHP - Pool 1	2,020,670.51	12,741.48	21,174.65	BHP	2,020,670.51	1,094,529.86	799,848.74
BHWY - Pool 1	1,094,529.86	6,901.63	11,469.60	BHWY	12,741.48	6,901.63	5,043.50
CLFP - Pool 1	799,848.74	5,043.50	8,381.63	CLFP	21,174.65	11,469.60	8,381.63
	<b>6,980,354.94</b>	<b>55,964.25</b>	<b>639,185.35</b>		<b>3,985,542.72</b>	<b>1,868,990.36</b>	<b>1,820,971.47</b>
Summary	<b>BHP Revenue</b>	<b>BHWY Revenue</b>	<b>CLFP Revenue</b>	Summary	<b>BHP Expense</b>	<b>BHWY Expense</b>	<b>CLFP Expense</b>
BHP	3,615,081.55	28,380.30	342,080.87	BHP	3,615,081.55	1,834,195.83	1,531,077.56
BHWY	1,834,195.83	22,540.45	12,254.08	BHWY	28,380.30	22,540.45	5,043.50
CLFP	1,531,077.56	5,043.50	284,850.40	CLFP	342,080.87	12,254.08	284,850.41
	<b>6,980,354.94</b>	<b>55,964.25</b>	<b>639,185.35</b>		<b>3,985,542.72</b>	<b>1,868,990.36</b>	<b>1,820,971.47</b>
Monthly Entry				Monthly Entry			
BHP	301,256.80	2,365.03	28,506.74	BHP	301,256.80	152,849.65	127,589.80
BHWY	152,849.65	1,878.37	1,021.17	BHWY-less ME/ BHWY-MEAN	2,365.03	1,303.24	420.29
						575.14	
CLFP	127,589.80	420.29	23,737.53	CLFP	28,506.74	1,021.17	23,737.53
	<b>581,696.25</b>	<b>4,663.69</b>	<b>53,265.45</b>		<b>332,128.56</b>	<b>155,749.20</b>	<b>151,747.62</b>

Sum of Amount	Unit	Account				Affiliate				Grand Total	Rev	Exp	Revenue	Mean	BHW
		Account	Resource	Dept	Oper Unit	Work Order	10103	50501	50502						
10103		498049 - Non I/C		8345	501200		(1,878.37)	-	-	(1,878.37)	Rev				
10103		498056 - I/C		8345	501200		-	(2,365.03)	(420.29)	(2,785.32)	Rev	NS2	124,358.22		
10103		604210 - Non I/C	1851	8345	501201	70199997	1,126.27	-	-	1,126.27	Exp	WYG1	123,686.57	122,560.31	123,686.57 (1,126.27)
10103		604230 - Non I/C	1851	8345	501201	70199997	575.14	-	-	575.14	Exp	WYG2	151,747.62		(53,265.45)
10103		604231 - I/C	1851	8345	501201	70199997	-	121,258.09	727.08	121,985.17	Exp	WYG3	175,707.74		
10103		604230 - Non I/C	1851	8345	501202	70199997	176.97	-	-	176.97	Exp	CT1	32,062.62		
10103		604231 - I/C	1851	8345	501202	70199997	-	31,591.56	294.09	31,885.65	Exp	CT2	32,062.62		
10103 Total							<b>(0.00)</b>	<b>150,484.63</b>	<b>600.88</b>	<b>151,085.50</b>		BHW			(4,663.69)
50501		454000 - Non I/C		8749	170009	99913600	-	(301,256.80)	-	(301,256.80)	Rev		170,009.00		(581,696.25)
50501		454001 - I/C		8749	170009	99913600	(152,849.65)	-	(127,589.80)	(280,439.45)	Rev	<b>Total</b>	<b>639,625.39</b>		<b>(639,625.39)</b>
50501		507000 - Non I/C	1851	8749	170005	99913634	-	121,929.73	-	121,929.73	Exp				
50501		507000 - Non I/C	1851	8749	170017	99913634	-	109,146.33	-	109,146.33	Exp				
50501		507001 - I/C	1851	8749	170005	99913634	1,701.41	-	727.08	2,428.49	Exp				
50501		507001 - I/C	1851	8749	170017	99913634	486.65	-	27,485.57	27,972.22	Exp				
50501		507000 - Non I/C	1851	8749	170017	99913635	-	38,589.19	-	38,589.19	Exp				
50501		550001 - I/C	1851	8749	170010	99913635	176.97	-	294.09	471.06	Exp				
50501		550000 - Non I/C	1851	8749	170010	99913635	-	31,591.56	-	31,591.56	Exp				
50501 Total							<b>(150,484.62)</b>	<b>0.01</b>	<b>(99,083.06)</b>	<b>(249,567.67)</b>					
50502		454000 - Non I/C		8999	180016	99813600	-	-	(23,737.53)	(23,737.53)	Rev				
50502		454001 - I/C		8999	180016	99813600	(1,021.17)	(28,506.74)	-	(29,527.91)	Rev				
50502		507000 - Non I/C	1851	8999	180016	99813634	-	-	23,737.53	23,737.53	Exp				
50502		507001 - I/C	1851	8999	180016	99813634	420.29	127,589.80	-	128,010.09	Exp				
50502 Total							<b>(600.88)</b>	<b>99,083.06</b>	<b>0.00</b>	<b>98,482.18</b>					
Grand Total							<b>(151,085.50)</b>	<b>249,567.70</b>	<b>(98,482.18)</b>	<b>0.01</b>					

Example of how information is pulled: cell H145 121,929.73

1. Pull all BHP expenses with BHP as Affiliate

(2) Total MW in Pool for BU		Total	Mthly Total	Plant	MW
(1)	50501				

Pool 7 - Wygen I, II, & III	-	110.00	-	-
Pool 6 - CT I & II	24,005.71	40.00	-	-
Pool 8 - NS2 CT I&II	59,522.43	150.00	-	-
Pool 4 - Wy I, Wy II, Wy III, NS I, NS II	381,393.93	90.00	200.00	171,627.27
Pool 3 - Wy2 & Wy3	596,404.17	-	110.00	-
Pool 2 - NS2 & Wy1	492,569.63	90.00	90.00	492,569.63
Pool 1	2,020,670.51	90.00	240.00	757,751.44
	<u>3,574,566.38</u>			<u>1,421,948.34</u>
				<u>118,495.69</u>

NS2	90.00
Wy1	90.00
Wy2	95.00
Wy3	110.00
CT1	40.00
CT2	<u>40.00</u>
	<u>465.00</u>

2. Allocate based on MW in the related pool for that Op Unit and Business Unit





2025 Actuals		
	Expense	Revenue
NS2	124,358.22	-
WYG1	123,686.57	-
WYG2	151,747.62	(53,265.45)
WYG3	175,707.74	-
CT1	32,062.62	-
CT2	32,062.62	-
BHW	-	(4,663.69)
170,009.00	-	(581,696.25)
<b>Total</b>	<b>639,625.39</b>	<b>(639,625.39)</b>

2024 Actuals		
	Expense	Revenue
NS2	119,496.64	-
WYG1	118,825.02	-
WYG2	149,196.95	(59,039.29)
WYG3	172,754.33	-
CT1	31,430.25	-
CT2	31,430.25	-
BHW	-	(2,710.30)
170,009.00	-	(561,383.87)
<b>Total</b>	<b>623,133.44</b>	<b>(623,133.46)</b>

2025 vs 2024		
	Expense	Revenue
NS2	(4,861.58)	-
WYG1	(4,861.55)	-
WYG2	(2,550.67)	(5,773.84)
WYG3	(2,953.41)	-
CT1	(632.37)	-
CT2	(632.37)	-
BHW	-	1,953.39
170,009.00	-	20,312.38
<b>Total</b>	<b>(16,491.95)</b>	<b>16,491.93</b>

2025 Actuals		
	Expense	Revenue
NS2	1,492,298.64	-
WYG1	1,484,238.84	-
WYG2	1,820,971.44	(639,185.40)
WYG3	2,108,492.88	-
CT1	384,751.44	-
CT2	384,751.44	-
BHW	-	(55,964.28)
170,009.00	-	(6,980,355.00)
<b>Total</b>	<b>7,675,504.68</b>	<b>(7,675,504.68)</b>

2024 Actuals		
	Expense	Revenue
NS2	1,433,959.68	-
WYG1	1,425,900.24	-
WYG2	1,790,363.40	(708,471.48)
WYG3	2,073,051.96	-
CT1	377,163.00	-
CT2	377,163.00	-
BHW	-	(32,523.60)
170,009.00	-	(6,736,606.44)
<b>Total</b>	<b>7,477,601.28</b>	<b>(7,477,601.52)</b>

2025 vs 2024		
	Expense	Revenue
NS2	(58,338.96)	-
WYG1	(58,338.60)	-
WYG2	(30,608.04)	(69,286.08)
WYG3	(35,440.92)	-
CT1	(7,588.44)	-
CT2	(7,588.44)	-
BHW	-	23,440.68
170,009.00	-	243,748.56
<b>Total</b>	<b>(197,903.40)</b>	<b>197,903.16</b>



**Black Hills Companies**  
**Shared Capital Assets & Distribution List**

Pool 5 - CT I&II; Wy I, II, & III

Ownership	Plants	NS2	WY1	WY2	WY3	CT1	CT2
Black Hills Wyoming - WyGen1/CT2 MEAN - 23.5% WyGen1			X				X
Black Hills Power - NS2/WyGen3/CT1 MDU - 25% Wygen III; JPB/COG - 23% Wygen III		X			X	X	
Cheyenne Light Fuel & Power - WyGen2				X			

Facilities	Pool 1 - all	Pool 2 - NS2& WY1	Pool 3 - WY2 & WY3	Pool 4 - WY1, Wy II, WY III, NS I, & NS II (coal)	Pool 5 - NS2 CT I&II	Pool 6 - CT I&II	Pool 7 - Wygen I, II, & III	5,727,901.67	Check	0.00
		2,579,571.51	495,714.32	1,039,341.32	1,380,725.81	77,837.02	46,057.37			
Fuel Handling	197,343.18	253,815.39	241,568.43	5,544.32	-	-	698,271.32	-	-	
Water Systems	897,513.54	19,110.96	58,113.35	1,038.83	-	-	975,776.69	-	-	
Chemical Systems	108,503.59	276,805.92	499,498.39	485.66	-	-	885,293.55	-	-	
Air Systems	258,791.82	12,282.42	25,077.55	50,292.44	-	-	346,444.24	-	-	
	<b>4,041,723.64</b>	<b>1,057,729.01</b>	<b>1,863,599.04</b>	<b>1,438,087.07</b>	<b>77,837.02</b>	<b>46,057.37</b>	<b>108,654.32</b>	<b>8,633,687.47</b>		<b>0.00</b>

Pool 1	90.00	90.00	95.00	110.00	40.00	40.00	465.00
Pool 2	90.00	90.00					180.00
Pool 3			95.00	110.00			205.00
Pool 4	90.00	90.00	95.00	110.00			385.00
Pool 5	90.00				40.00	40.00	170.00
Pool 6					40.00	40.00	80.00
Pool 7		90.00	95.00	110.00			295.00

Billing by Facility Usage and Unit	NS2	WY1	WY2	WY3	CT1	CT2				
Pool 1	4,041,723.64	782,269.09	782,269.09	825,728.49	956,106.67	347,675.15	347,675.15	4,041,723.64	Check	-
Pool 2 - NS2 & WY1	1,057,729.01	528,864.51	528,864.51					1,057,729.01	-	-
Pool 3 - WY2 & WY3	1,863,599.04			863,619.07	999,979.97			1,863,599.04	-	-
Pool 4 - WY I, WY II, WY III, NS I, NS II	1,438,087.07	336,176.20	336,176.20	354,852.65	410,882.02	-	-	1,438,087.07	-	-
Pool 8 - NS2 CT I&II	77,837.02	41,207.83	-	-	-	18,314.59	18,314.59	77,837.02	-	-
Pool 6 - CT I & II	46,057.37	-	-	-	-	23,028.69	23,028.69	46,057.37	-	-
Pool 7 - Wygen I, II, & III	108,654.32		33,148.77	34,990.37	40,515.17			108,654.32	-	-
	<b>8,633,687.47</b>	<b>1,688,517.63</b>	<b>1,680,458.57</b>	<b>2,079,190.58</b>	<b>2,407,483.83</b>	<b>389,018.43</b>	<b>389,018.43</b>	<b>8,633,687.47</b>		<b>-</b>

	Revenue Allocation Between Entities				Amount Due by Entity				Check	Check	
	Black Hills Power	Black Hills Wyoming	Cheyenne Light Fuel & Power	Totals	Black Hills Power	Black Hills Wyoming	Cheyenne Light Fuel & Power	Totals			
Pool 1	3,983,451.03	16,497.69	41,774.92	4,041,723.64	-	2,086,050.91	1,129,944.24	825,728.49	4,041,723.64	-	-
Pool 2 - NS2 & WY1	1,020,721.88	37,007.14	-	1,057,729.01	-	528,864.51	528,864.51	-	1,057,729.01	-	-
Pool 3 - WY2 & WY3	1,219,144.94	-	644,454.10	1,863,599.04	-	999,979.97	-	863,619.07	1,863,599.04	-	-
Pool 4 - WY I, WY II, WY III, NS I, NS II	1,429,566.16	-	8,520.91	1,438,087.07	-	747,058.22	336,176.20	354,852.65	1,438,087.07	-	-
Pool 8 - NS2 CT I&II	77,837.02			77,837.02	-	59,522.43	18,314.59		77,837.02	-	-
Pool 6 - CT I & II	46,057.37	-	-	46,057.37	-	23,028.69	23,028.69	-	46,057.37	-	-
Pool 7 - Wygen I, II, & III	108,654.32	-	-	108,654.32	-	40,515.17	33,148.77	34,990.37	108,654.32	-	-
	<b>7,885,432.72</b>	<b>53,504.83</b>	<b>694,749.92</b>	<b>8,633,687.47</b>		<b>4,485,019.89</b>	<b>2,069,477.00</b>	<b>2,079,190.58</b>	<b>8,633,687.47</b>		<b>-</b>

	Black Hills Power	Black Hills Wyoming	Cheyenne Light Fuel & Power	Totals	Check Sums
Facilities	41,697,585.24	-	3,764,158.20	45,461,743.44	45,461,743.44
Fuel Handling	5,624,238.41	120,952.07	227,197.09	5,972,387.57	5,972,387.57
Water Systems	8,385,254.48	-	169,597.22	8,554,851.70	8,554,851.70

Chemical Systems	5,780,283.26	165,089.55	1,655,359.00	7,600,731.81	7,600,731.81
Air Systems	2,704,279.31	51,841.41	222,099.50	2,978,220.22	2,978,220.22
	<u>64,191,640.70</u>	<u>337,883.03</u>	<u>6,038,411.01</u>	<u>70,567,934.74</u>	<u>70,567,934.74</u>

Revenue				Expense			
From	BHP Revenue	BHWY Revenue	CLFP Revenue	To	BHP Expense	BHWY Expense	CLFP Expense
BHP - Pool 7	40,515.17	-	-	BHP	40,515.17	33,148.77	34,990.37
BHWY - Pool 7	33,148.77	-	-	BHWY	-	-	-
CLFP - Pool 7	34,990.37	-	-	CLFP	-	-	-
BHP - Pool 6	23,028.69	-	-	BHP	23,028.69	23,028.69	-
BHWY - Pool 6	23,028.69	-	-	BHWY	-	-	-
CLFP - Pool 6	-	-	-	CLFP	-	-	-
BHP - Pool 8	59,522.43	-	-	BHP	59,522.43	18,314.59	-
BHWY - Pool 8	18,314.59	-	-	BHWY	-	-	-
CLFP - Pool 8	-	-	-	CLFP	-	-	-
BHP - Pool 4	742,631.77	-	4,426.45	BHP	742,631.77	334,184.30	352,750.09
BHWY - Pool 4	334,184.30	-	1,991.90	BHWY	-	-	-
CLFP - Pool 4	352,750.09	-	2,102.56	CLFP	4,426.45	1,991.90	2,102.56
BHP - Pool 3	654,175.34	-	345,804.64	BHP	654,175.34	-	564,969.61
BHWY - Pool 3	-	-	-	BHWY	-	-	-
CLFP - Pool 3	564,969.61	-	298,649.46	CLFP	345,804.64	-	298,649.46
BHP - Pool 2	510,360.94	18,503.57	-	BHP	510,360.94	510,360.94	-
BHWY - Pool 2	510,360.94	18,503.57	-	BHWY	18,503.57	18,503.57	-
CLFP - Pool 2	-	-	-	CLFP	-	-	-
BHP - Pool 1	2,055,974.72	8,514.94	21,561.25	BHP	2,055,974.72	1,113,652.98	813,823.33
BHWY - Pool 1	1,113,652.98	4,612.26	11,679.01	BHWY	8,514.94	4,612.26	3,370.50
CLFP - Pool 1	813,823.33	3,370.50	8,534.66	CLFP	21,561.25	11,679.01	8,534.66
	<b>7,885,432.73</b>	<b>53,504.84</b>	<b>694,749.93</b>		<b>4,485,019.91</b>	<b>2,069,477.01</b>	<b>2,079,190.58</b>
Summary	<b>BHP Revenue</b>	<b>BHWY Revenue</b>	<b>CLFP Revenue</b>	Summary	<b>BHP Expense</b>	<b>BHWY Expense</b>	<b>CLFP Expense</b>
BHP	4,086,209.06	27,018.51	371,792.34	BHP	4,086,209.06	2,032,690.27	1,766,533.40
BHWY	2,032,690.27	23,115.83	13,670.91	BHWY	27,018.51	23,115.83	3,370.50
CLFP	1,766,533.40	3,370.50	309,286.68	CLFP	371,792.34	13,670.91	309,286.68
	<b>7,885,432.73</b>	<b>53,504.84</b>	<b>694,749.93</b>		<b>4,485,019.91</b>	<b>2,069,477.01</b>	<b>2,079,190.58</b>
Monthly Entry				Monthly Entry			
BHP	340,517.42	2,251.54	30,982.70	BHP	340,517.42	169,390.86	147,211.12
BHWY	169,390.86	1,926.32	1,139.24	BHWY-less ME/ BHWY-MEAN	2,251.54	1,242.03	280.88
						684.29	684.29
CLFP	147,211.12	280.88	25,773.89	CLFP	30,982.70	1,139.24	25,773.89
	<b>657,119.40</b>	<b>4,458.74</b>	<b>57,895.83</b>		<b>373,751.66</b>	<b>172,456.42</b>	<b>173,265.88</b>

277,452.33 2,497,070.99

Sum of Amount	Unit	Account	Resource	Dept	Oper Unit	Work Order	Affiliate			Grand Total	Rev	Exp	Mean	BHW
							10103	50501	50502					
10103		498049 - Non I/C		8345	501200		(1,926.32)	-	-	(1,926.32)	Rev			
10103		498056 - I/C		8345	501200		-	(2,251.54)	(280.88)	(2,532.42)	Rev			
10103		604210 - Non I/C	1851	8345	501201	70199997	1,123.77	-	-	1,123.77	Exp	NS2		
10103		604230 - Non I/C	1851	8345	501201	70199997	684.29	-	-	684.29	Exp	WYG1	138,914.45	140,038.22
10103		604231 - I/C	1851	8345	501201	70199997	-	137,390.38	839.78	138,230.16	Exp	WYG3		
10103		604230 - Non I/C	1851	8345	501202	70199997	118.26	-	-	118.26	Exp	CT1		
10103		604231 - I/C	1851	8345	501202	70199997	-	32,000.48	299.46	32,299.94	Exp	CT2		
10103 Total							<b>0.00</b>	<b>167,139.32</b>	<b>858.37</b>	<b>167,997.68</b>		BHW		(4,458.74)
50501		454000 - Non I/C		8749	170009	99913600	-	(340,517.42)	-	(340,517.42)	Rev		170,009.00	(657,119.40)
50501		454001 - I/C		8749	170009	99913600	(169,390.86)	-	(147,211.12)	(316,601.97)	Rev	<b>Total</b>	<b>719,473.97</b>	<b>(719,473.97)</b>
50501		507000 - Non I/C	1851	8749	170005	99913634	-	138,061.97	-	138,061.97	Exp			
50501		507000 - Non I/C	1851	8749	170017	99913634	-	131,191.54	-	131,191.54	Exp			
50501		507001 - I/C	1851	8749	170005	99913634	1,808.06	-	839.78	2,647.84	Exp			
50501		507001 - I/C	1851	8749	170017	99913634	325.22	-	29,843.45	30,168.67	Exp			
50501		507000 - Non I/C	1851	8749	170017	99913635	-	39,263.41	-	39,263.41	Exp			
50501		550001 - I/C	1851	8749	170010	99913635	118.26	-	299.46	417.72	Exp			
50501		550000 - Non I/C	1851	8749	170010	99913635	-	32,000.48	-	32,000.48	Exp			
50501 Total							<b>(167,139.32)</b>	<b>(0.02)</b>	<b>(116,228.43)</b>	<b>(283,367.77)</b>				
50502		454000 - Non I/C		8999	180016	99813600	-	-	(25,773.89)	(25,773.89)	Rev			
50502		454001 - I/C		8999	180016	99813600	(1,139.24)	(30,982.70)	-	(32,121.94)	Rev			
50502		507000 - Non I/C	1851	8999	180016	99813634	-	-	25,773.89	25,773.89	Exp			
50502		507001 - I/C	1851	8999	180016	99813634	280.88	147,211.12	-	147,491.99	Exp			
50502 Total							<b>(858.37)</b>	<b>116,228.42</b>	<b>-</b>	<b>115,370.05</b>				
Grand Total							<b>(167,997.68)</b>	<b>283,367.72</b>	<b>(115,370.06)</b>	<b>(0.03)</b>				

Example of how information is pulled: cell H145 138,061.97

1. Pull all BHP expenses with BHP as Affiliate	(2) Total MW in Pool for BU				Plant	MW
	(1)	Pool	50501	Total		

Pool 7 - Wygen I, II, & III	-	110.00	-	-
Pool 6 - CT I & II	23,028.69	40.00	-	-
Pool 8 - NS2 CT I&II	59,522.43	150.00	-	-
Pool 4 - Wy I, Wy II, Wy III, NS I, NS II	742,631.77	90.00	200.00	334,184.30
Pool 3 - Wy2 & Wy3	654,175.34	-	110.00	-
Pool 2 - NS2 & Wy1	510,360.94	90.00	90.00	510,360.94
Pool 1	2,055,974.72	90.00	240.00	770,990.52
	<u>4,045,693.89</u>			<u>1,615,535.76</u>
				<u>134,627.98</u>

NS2	90.00
Wy1	90.00
Wy2	95.00
Wy3	110.00
CT1	40.00
CT2	40.00
	<u>465.00</u>

2. Allocate based on MW in the related pool for that Op Unit and Business Unit





2026 PRELIMINARY		
	Expense	Revenue
NS2	140,709.85	-
WYG1	140,038.22	-
WYG2	173,265.88	(57,895.83)
WYG3	200,623.62	-
CT1	32,418.20	-
CT2	32,418.20	-
BHW	-	(4,458.74)
170,009.00	-	(657,119.40)
<b>Total</b>	<b>719,473.97</b>	<b>(719,473.97)</b>

2025 Actuals		
	Expense	Revenue
NS2	124,358.22	-
WYG1	123,686.57	-
WYG2	151,747.62	(53,265.45)
WYG3	175,707.74	-
CT1	32,062.62	-
CT2	32,062.62	-
BHW	-	(4,663.69)
170,009.00	-	(581,696.25)
<b>Total</b>	<b>639,625.39</b>	<b>(639,625.39)</b>

2026 vs 2025		
	Expense	Revenue
NS2	(16,351.63)	-
WYG1	(16,351.65)	-
WYG2	(21,518.26)	4,630.38
WYG3	(24,915.88)	-
CT1	(355.58)	-
CT2	(355.58)	-
BHW	-	(204.95)
170,009.00	-	75,423.15
<b>Total</b>	<b>(79,848.58)</b>	<b>79,848.58</b>

2026 PRELIMINARY		
	Expense	Revenue
NS2	1,688,518.20	-
WYG1	1,680,458.64	-
WYG2	2,079,190.56	(694,749.96)
WYG3	2,407,483.44	-
CT1	389,018.40	-
CT2	389,018.40	-
BHW	-	(53,504.88)
170,009.00	-	(7,885,432.80)
<b>Total</b>	<b>8,633,687.64</b>	<b>(8,633,687.64)</b>

2025 Actuals		
	Expense	Revenue
NS2	1,492,298.64	-
WYG1	1,484,238.84	-
WYG2	1,820,971.44	(639,185.40)
WYG3	2,108,492.88	-
CT1	384,751.44	-
CT2	384,751.44	-
BHW	-	(55,964.28)
170,009.00	-	(6,980,355.00)
<b>Total</b>	<b>7,675,504.68</b>	<b>(7,675,504.68)</b>

2026 vs 2025		
	Expense	Revenue
NS2	(196,219.56)	-
WYG1	(196,219.80)	-
WYG2	(258,219.12)	55,564.56
WYG3	(298,990.56)	-
CT1	(4,266.96)	-
CT2	(4,266.96)	-
BHW	-	(2,459.40)
170,009.00	-	905,077.80
<b>Total</b>	<b>(958,182.96)</b>	<b>958,182.96</b>



Row Labels	Sum of Amount	
454000	(5,316,970)	<b>Total Shared Facility Charge per PS (6,919,418)</b>
	2,216	
2025 Base Rent	(21,696)	
2025 Grazing Lease	(120)	
Adjust Deferred Rent 50501	219	
April 2025 69KV	(11,279)	
April 2025 69KV Billing	(18,180)	
April 2025 Base Rent	(3,626)	
April 2025 SITE / TOWER RENT	(62)	
Aug 2025 SITE / TOWER RENT	(62)	
august 2025 69KV	(29,666)	
August 2025 69KV Billing	(21,610)	
Base Rent	(24,392)	
Clear IM Balance	(0)	
Dec 2024 SITE / TOWER RENT	(62)	
December 2024 69KV	(11,279)	
December 2024 69KV Billing	(18,180)	
Feb 2025 Base Rent	(2,638)	
Feb 2025 SITE / TOWER RENT	(62)	
February 2024 69KV Billing	(18,180)	
February 2025 69KV	(11,279)	
GDPM ALLOCATION	(27,304)	
GDPM Sept Alloc Correction	(2,181)	
Interest 1/1-5/21/2025	914	
Interest on late lease payment	(914)	
Jan 2025 Base Rent	(2,638)	
Jan 2025 SITE / TOWER RENT	(62)	
January 2024 69KV Billing	(18,180)	
January 2025 69KV	(11,279)	
January 2025 Base Rent	(1,288)	
Joint 69kv TU PreCorp	480,573	
Joint 69kv TU Rushmore	89,046	
July 2025 69KV	(14,833)	
July 2025 69KV Billing	(21,610)	
July 2025 SITE / TOWER RENT	(62)	
July 2025 TU - Amendment #4	(450)	
June 2025 69KV	(11,279)	
June 2025 69KV Billing	(18,180)	
June 2025 SITE / TOWER RENT	(62)	
Junly 2025 69KV	-	
March 2025 69KV	(11,279)	
March 2025 69KV Billing	(18,180)	
March 2025 Base Rent	(3,925)	
March 2025 SITE / TOWER RENT	(62)	
May 2025 69KV	(11,279)	
May 2025 69KV Billing	(18,180)	
May 2025 SITE / TOWER RENT	(62)	
Nov 2024 SITE / TOWER RENT	(62)	
November 2024 69KV	(24,748)	
November 2024 69KV Billing	(34,511)	
November 2024 Base Rent	(2,561)	
Oct 2024 SITE / TOWER RENT	(62)	
October 2024 69KV	(24,748)	
October 2024 69KV Billing	(34,511)	
October 2024 Base Rent	(1,288)	
October 24 Base Rent	(2,561)	
Pole Attachment Revenue	(649,163)	
Property Lease 08/1/25-7/31/26	(228)	
Rec Jan-Apr Pole Attchmnt Rev	(208,714)	
Record Verizon Payment	(2,050)	
Reverse Pole Attachment Rev	226,253	
Sept 2025 SITE / TOWER RENT	(62)	
September 2025 69KV Billing	(21,610)	
September Base Rent	(3,088)	
SHARED FACILITY CHARGE	(3,583,448)	
SITE / TOWER RENT 2025	(884)	
Spare Turbine #1 Fee - Lange &	(396,954)	
Spare Turbine #2 Fee - Lange &	(444,366)	
Spare Turbine#1Fee-Lange & CT1	(136,446)	
Spare Turbine#2Fee-Lange & CT1	(152,580)	
Tower Lease April 2025	(1,800)	
Tower Lease Aug2025	(1,800)	
Tower Lease Dec 2024	(1,800)	
Tower Lease Feb 2025	(1,800)	
Tower Lease Jan 2025	(1,800)	
Tower Lease July2025	(1,800)	
Tower Lease June2025	(1,800)	
Tower Lease March 2025	(1,800)	
Tower Lease May 2025	(1,800)	
Tower Lease Nov 2024	(1,800)	

Row Labels	Sum of Amount
Tower Lease Oct 2024	(1,800)
Tower Lease Sept 2025	(1,800)
TrueUp Pole Attchmt Revenue	15,712
UHC PRODUCT 999 ALLOC	-
454001	(14,884,677)
RECORD IC HP RENT - 2024	(2,795,703)
Record IC HP Rent - 2025	(7,107,885)
RECORD IC HP RENT-2023 TRUEU	(62,982)
Record IC HP Rent-2024 Trueup	113,391
SHARED FACILITY CHARGE	(3,335,970)
Spare Turbine #1 Fee - SC & CC	(595,431)
Spare Turbine #2 Fee - SC & CC	(666,558)
Spare Turbine#1 Fee-SC&CC CPGS	(204,669)
Spare Turbine#2Fee-SC&CC CPGS	(228,870)
Grand Total	(20,201,647)

Unit	Journal ID	Date	Account	Resource	Dept	Oper Unit	Product	Work Order	Descr	Funding Proj ID
50501	LA00628263	45594	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	LA00632271	45623	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	LA00635424	45646	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	LA00640678	45688	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	LA00644290	45715	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	LA00648464	45747	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	LA00652759	45777	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	LA00657060	45807	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	LA00660839	45835	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00634488	45658	454000		4750	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00634488	45658	454000		8747	170306	122			
50501	BI00634488	45658	454000		8747	170304	122			
50501	BI00634488	45658	454000		8747	170302	122			
50501	BI00634488	45658	454000		8747	170301	122			
50501	BI00638778	45689	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00640492	45658	454000		8652	170304	122			
50501	9075400220	45657	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00650160	45757	454000		8749	170900	122			
50501	BI00650160	45757	454000		8749	170900	122			
50501	BI00645967	45748	454000		4750	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00645967	45748	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00645277	45748	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00662079	45870	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00666606	45870	454000		8749	170900	122			
50501	BI00670355	45901	454000		8749	170900	122			
50501	BI00666606	45870	454000		8749	170900	122			
50501	BI00625810	45597	454000		4750	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00625810	45597	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00625810	45597	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
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50501	BI00650161	45778	454000		4750	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00650161	45778	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00650161	45778	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00654258	45809	454000		4750	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00654258	45809	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00654258	45809	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
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50501	BI00662079	45870	454000		4750	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00666607	45901	454000		4750	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	9001460001	45657	454000		8747	170900	122	99911866	O&M Trans- Pole Attach Rev	99100124
50501	BI00630163	45627	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00635426	45627	454000		8749	170900	122			
50501	BI00634680	45627	454000		8749	170900	122			
50501	BI00638778	45689	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00638778	45689	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00638778	45689	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
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50501	SCGD600001	45596	454000		4737	170505	999			
50501	SCGD600001	45626	454000		4737	170505	999			
50501	SCGD600001	45657	454000		4737	170505	999			
50501	SCGD600002	45657	454000		4737	170505	122			
50501	SCGD600003	45657	454000		4737	170505	122			
50501	SCGD600001	45688	454000		4737	170505	999			
50501	SCGD600001	45716	454000		4737	170505	999			
50501	SCGD600001	45747	454000		4737	170505	999			
50501	SCGD600001	45777	454000		4737	170505	999			
50501	SCGD600001	45808	454000		4737	170505	999			
50501	SCGD600001	45838	454000		4737	170505	999			
50501	SCGD600001	45869	454000		4737	170505	999			
50501	SCGD600001	45900	454000		4737	170505	999			
50501	SCGD600001	45930	454000		4737	170505	999			

Unit	Journal ID	Date	Account	Resource	Dept	Oper Unit	Product	Work Order	Descr	Funding Proj ID
50501	SCGDX10001	45596	454000		4737	170505	999			
50501	BI00660624	45838	454000		8747	170306	122			
50501	BI00660624	45838	454000		8747	170304	122			
50501	BI00660624	45838	454000		8747	170302	122			
50501	BI00660624	45838	454000		8747	170301	122			
50501	BI00660255	45838	454000		8747	170306	122			
50501	BI00660255	45838	454000		8747	170304	122			
50501	BI00660255	45838	454000		8747	170302	122			
50501	BI00660255	45838	454000		8747	170301	122			
50501	BI00634488	45658	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00634488	45658	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00634488	45658	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00638017	45658	454000		8749	170900	122			
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50501	BI00634488	45658	454000		4750	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	9520110001	45626	454000		8749	170900	122			
50501	9520110001	45627	454000		8749	170900	122			
50501	9520110001	45657	454000		8749	170900	122			
50501	9520110001	45838	454000		8749	170900	122			
50501	9520110001	45626	454000		8749	170900	122			
50501	9520110001	45627	454000		8749	170900	122			
50501	9520110002	45657	454000		8749	170900	122			
50501	9520110001	45657	454000		8749	170900	122			
50501	9520110001	45838	454000		8749	170900	122			
50501	BI00662619	45848	454000		8749	170900	122			
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50501	BI00662619	45848	454000		8749	170900	122			
50501	BI00658539	45839	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00659757	45839	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00658537	45809	454000		8749	170900	122			
50501	BI00658537	45809	454000		8749	170900	122			
50501	BI00654258	45809	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00662619	45848	454000		8749	170900	122			
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50501	BI00645965	45717	454000		8749	170900	122			
50501	BI00645965	45717	454000		8749	170900	122			
50501	BI00642198	45717	454000		4750	170900	122	10055865	O&M Dist - Tower Leases	10050350
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50501	BI00642198	45717	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00654257	45786	454000		8749	170900	122			
50501	BI00654257	45786	454000		8749	170900	122			
50501	BI00650161	45778	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00625810	45597	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00630299	45597	454000		8749	170900	122			
50501	BI00630301	45608	454000		8749	170900	122			
50501	BI00630163	45627	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00630163	45627	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00621688	45566	454000		8747	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00625809	45574	454000		8749	170900	122			
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50501	900007RJ03	45596	454000		8747	170900	122	99911866	O&M Trans- Pole Attach Rev	99100124
50501	900007RJ03	45626	454000		8747	170900	122	99911866	O&M Trans- Pole Attach Rev	99100124
50501	900007RJ03	45657	454000		8747	170900	122	99911866	O&M Trans- Pole Attach Rev	99100124
50501	900007RJ01	45688	454000		8747	170900	122	99911866	O&M Trans- Pole Attach Rev	99100124
50501	900007RJ01	45716	454000		8747	170900	122	99911866	O&M Trans- Pole Attach Rev	99100124
50501	9001460001	45747	454000		8747	170900	122	99911866	O&M Trans- Pole Attach Rev	99100124
50501	900007RJ01	45747	454000		8747	170900	122	99911866	O&M Trans- Pole Attach Rev	99100124
50501	900007RJ01	45777	454000		8747	170900	122	99911866	O&M Trans- Pole Attach Rev	99100124
50501	900007RJ02	45808	454000		8747	170900	122	99911866	O&M Trans- Pole Attach Rev	99100124
50501	900007RJ02	45888	454000		8747	170900	122	99911866	O&M Trans- Pole Attach Rev	99100124
50501	900007RJ03	45869	454000		8747	170900	122	99911866	O&M Trans- Pole Attach Rev	99100124
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Unit	Journal ID	Date	Account	Resource	Dept	Oper Unit	Product	Work Order	Descr	Funding Proj ID
50501	970006RJ01	45930	454001		8749	170009	122	99913600	O&M Trans- Rev-NS Comp ShrdFac	99100124
50501	BI00638778	45689	454000		8747	170900	122			
50501	900151RJ01	45688	454000		8749	170900	122			
50501	900151RJ01	45716	454000		8749	170900	122			
50501	900151RJ01	45747	454000		8749	170900	122			
50501	900151RJ01	45777	454000		8749	170900	122			
50501	900151RJ01	45808	454000		8749	170900	122			
50501	900151RJ01	45838	454000		8749	170900	122			
50501	900151RJ01	45869	454000		8749	170900	122			
50501	900151RJ01	45900	454000		8749	170900	122			
50501	900151RJ01	45930	454000		8749	170900	122			
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50501	900151RJ01	45869	454001		8749	170900	122			
50501	900151RJ01	45900	454001		8749	170900	122			
50501	900151RJ01	45930	454001		8749	170900	122			
50501	900151RJ03	45596	454001		8749	170900	122			
50501	900151RJ03	45626	454001		8749	170900	122			
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50501	BI00662079	45870	454000		8626	170900	122	10055865	O&M Dist - Tower Leases	10050350
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50501	BI00638778	45689	454000		8626	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00634488	45658	454000		8626	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00658539	45839	454000		8626	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00654258	45809	454000		8626	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00642198	45717	454000		8626	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00650161	45778	454000		8626	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00625810	45597	454000		8626	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00621688	45566	454000		8626	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	BI00666607	45901	454000		8626	170900	122	10055865	O&M Dist - Tower Leases	10050350
50501	9001460001	45869	454000		8747	170900	122	99911866	O&M Trans- Pole Attach Rev	99100124
50501	PRD6550001	45596	454000		4737	170505	122			
50501	PRD6550001	45596	454000		4737	170505	999			
50501	PRD6550001	45626	454000		4737	170505	122			
50501	PRD6550001	45626	454000		4737	170505	999			

Unit	Journal ID	Date	Account	Resource	Dept	Oper Unit	Product	Work Order	Descr	Funding Proj ID
50501	PRD6550001	45657	454000		4737	170505	122			
50501	PRD6550001	45657	454000		4737	170505	999			
50501	PRD6550001	45688	454000		4737	170505	122			
50501	PRD6550001	45688	454000		4737	170505	999			
50501	PRD6550001	45716	454000		4737	170505	122			
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50501	PRD6550001	45838	454000		4737	170505	122			
50501	PRD6550001	45838	454000		4737	170505	999			
50501	PRD6550001	45869	454000		4737	170505	122			
50501	PRD6550001	45869	454000		4737	170505	999			
50501	PRD6550001	45900	454000		4737	170505	999			
50501	PRD6550001	45900	454000		4737	170505	122			
50501	PRD6550001	45930	454000		4737	170505	999			
50501	PRD6550001	45930	454000		4737	170505	122			



<u>An Type</u>	<u>Amount</u>	<u>Affiliate</u>	<u>Ref</u>
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	155		
	155		
	302		
	302		
	(155)		
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	(302)		
	(338)		
	(2,300)		
	(62)		
	(18,180)		
	(11,279)		
	(1,288)		
	550,220		
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	(69,647)		
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	(62)		
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	(1,288)		
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	(328)		
	(2,233)		
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ACT	(56,269)		
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ACT	(50,014)		
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ACT	(50,014)		
ACT	(50,014)		
ACT	(52,534)		
ACT	(52,534)		
ACT	(49,678)		
ACT	(49,678)		

















OU_DESCR	DEPT_DESCR	Year	Period	Dept Default BU	Line #
BHP GENERAL	BHP-REVENUE AND COGS	2024	10	50501	1
BHP GENERAL	BHP-REVENUE AND COGS	2024	11	50501	1
BHP GENERAL	BHP-REVENUE AND COGS	2024	12	50501	1
BHP GENERAL	BHP-REVENUE AND COGS	2025	1	50501	1
BHP GENERAL	BHP-REVENUE AND COGS	2025	2	50501	1
BHP GENERAL	BHP-REVENUE AND COGS	2025	3	50501	1
BHP GENERAL	BHP-REVENUE AND COGS	2025	4	50501	1
BHP GENERAL	BHP-REVENUE AND COGS	2025	5	50501	1
BHP GENERAL	BHP-REVENUE AND COGS	2025	6	50501	1
BHP GENERAL	SC-IT OPERATIONAL TECHNOLOGY	2025	1	80802	17
BHP SD BELLE FOURCHE AREA	BHP-REVENUE AND COGS	2025	1	50501	15
BHP SD DEADWOOD AREA	BHP-REVENUE AND COGS	2025	1	50501	14
BHP SD STURGIS AREA	BHP-REVENUE AND COGS	2025	1	50501	13
BHP SD RAPID CITY AREA	BHP-REVENUE AND COGS	2025	1	50501	12
BHP GENERAL	BHP-REVENUE AND COGS	2025	2	50501	4
BHP SD DEADWOOD AREA	BHP-OPERATIONS HILLS	2025	1	50501	2
BHP GENERAL	BHP-REVENUE AND COGS	2024	12	50501	2
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	4	50501	6
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	4	50501	2
BHP GENERAL	SC-IT OPERATIONAL TECHNOLOGY	2025	4	80802	6
BHP GENERAL	BHP-REVENUE AND COGS	2025	4	50501	4
BHP GENERAL	BHP-REVENUE AND COGS	2025	4	50501	3
BHP GENERAL	BHP-REVENUE AND COGS	2025	8	50501	8
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	8	50501	8
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	9	50501	4
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	8	50501	4
BHP GENERAL	SC-IT OPERATIONAL TECHNOLOGY	2024	11	80802	8
BHP GENERAL	BHP-REVENUE AND COGS	2024	11	50501	6
BHP GENERAL	BHP-REVENUE AND COGS	2024	11	50501	5
BHP GENERAL	SC-IT OPERATIONAL TECHNOLOGY	2024	12	80802	10
BHP GENERAL	SC-IT OPERATIONAL TECHNOLOGY	2025	2	80802	2
BHP GENERAL	BHP-REVENUE AND COGS	2025	4	50501	5
BHP GENERAL	SC-IT OPERATIONAL TECHNOLOGY	2025	5	80802	6
BHP GENERAL	BHP-REVENUE AND COGS	2025	5	50501	4
BHP GENERAL	BHP-REVENUE AND COGS	2025	5	50501	3
BHP GENERAL	SC-IT OPERATIONAL TECHNOLOGY	2025	6	80802	8
BHP GENERAL	BHP-REVENUE AND COGS	2025	6	50501	6
BHP GENERAL	BHP-REVENUE AND COGS	2025	6	50501	5
BHP GENERAL	SC-IT OPERATIONAL TECHNOLOGY	2025	7	80802	6
BHP GENERAL	BHP-REVENUE AND COGS	2025	7	50501	4
BHP GENERAL	BHP-REVENUE AND COGS	2025	7	50501	3
BHP GENERAL	BHP-REVENUE AND COGS	2025	8	50501	2
BHP GENERAL	SC-IT OPERATIONAL TECHNOLOGY	2025	8	80802	4
BHP GENERAL	SC-IT OPERATIONAL TECHNOLOGY	2025	9	80802	6
BHP GENERAL	BHP-REVENUE AND COGS	2024	12	50501	2
BHP GENERAL	BHP-REVENUE AND COGS	2024	12	50501	2
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	12	50501	2
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	12	50501	2
BHP GENERAL	BHP-REVENUE AND COGS	2025	2	50501	12
BHP GENERAL	BHP-REVENUE AND COGS	2025	2	50501	11
BHP GENERAL	BHP-REVENUE AND COGS	2025	2	50501	14
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	2	50501	2
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	2	50501	6
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2024	10	80802	1
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2024	11	80802	1
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2024	12	80802	1
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2024	12	80802	1
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2024	12	80802	1
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	1	80802	1
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	2	80802	1
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	3	80802	1
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	4	80802	1
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	5	80802	1
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	6	80802	1
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	7	80802	1
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	8	80802	1
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	9	80802	1

OU_DESCR	DEPT_DESCR	Year	Period	Dept Default	BU	Line #
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2024	10	80802		165
BHP SD BELLE FOURCHE AREA	BHP-REVENUE AND COGS	2025	6	50501		5
BHP SD DEADWOOD AREA	BHP-REVENUE AND COGS	2025	6	50501		4
BHP SD STURGIS AREA	BHP-REVENUE AND COGS	2025	6	50501		3
BHP SD RAPID CITY AREA	BHP-REVENUE AND COGS	2025	6	50501		2
BHP SD BELLE FOURCHE AREA	BHP-REVENUE AND COGS	2025	6	50501		5
BHP SD DEADWOOD AREA	BHP-REVENUE AND COGS	2025	6	50501		4
BHP SD STURGIS AREA	BHP-REVENUE AND COGS	2025	6	50501		3
BHP SD RAPID CITY AREA	BHP-REVENUE AND COGS	2025	6	50501		2
BHP GENERAL	BHP-REVENUE AND COGS	2025	1	50501		4
BHP GENERAL	BHP-REVENUE AND COGS	2025	1	50501		3
BHP GENERAL	BHP-REVENUE AND COGS	2025	1	50501		8
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	1	50501		4
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	1	50501		8
BHP GENERAL	SC-IT OPERATIONAL TECHNOLOGY	2025	1	80802		6
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	11	50501		3
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	12	50501		3
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	12	50501		3
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	6	50501		3
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	11	50501		1
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	12	50501		1
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	12	50501		1
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	12	50501		1
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	6	50501		1
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	7	50501		10
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	7	50501		14
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	7	50501		2
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	7	50501		6
BHP GENERAL	BHP-REVENUE AND COGS	2025	7	50501		8
BHP GENERAL	BHP-REVENUE AND COGS	2025	7	50501		2
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	6	50501		8
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	6	50501		2
BHP GENERAL	BHP-REVENUE AND COGS	2025	6	50501		10
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	7	50501		12
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	7	50501		8
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	3	50501		2
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	3	50501		4
BHP GENERAL	SC-IT OPERATIONAL TECHNOLOGY	2025	3	80802		4
BHP GENERAL	BHP-REVENUE AND COGS	2025	3	50501		10
BHP GENERAL	BHP-REVENUE AND COGS	2025	3	50501		9
BHP GENERAL	BHP-REVENUE AND COGS	2025	3	50501		2
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	5	50501		6
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	5	50501		2
BHP GENERAL	BHP-REVENUE AND COGS	2025	5	50501		10
BHP GENERAL	BHP-REVENUE AND COGS	2024	11	50501		2
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	11	50501		2
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	11	50501		2
BHP GENERAL	BHP-REVENUE AND COGS	2024	12	50501		8
BHP GENERAL	BHP-REVENUE AND COGS	2024	12	50501		7
BHP GENERAL	BHP-REVENUE AND COGS	2024	10	50501		10
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	10	50501		4
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	10	50501		6
BHP GENERAL	SC-IT OPERATIONAL TECHNOLOGY	2024	10	80802		8
BHP GENERAL	BHP-REVENUE AND COGS	2024	10	50501		4
BHP GENERAL	BHP-REVENUE AND COGS	2024	10	50501		3
BHP GENERAL	BHP-REVENUE AND COGS	2024	10	50501		2
BHP GENERAL	BHP-REVENUE AND COGS	2024	11	50501		2
BHP GENERAL	BHP-REVENUE AND COGS	2024	12	50501		2
BHP GENERAL	BHP-REVENUE AND COGS	2025	1	50501		2
BHP GENERAL	BHP-REVENUE AND COGS	2025	2	50501		2
BHP GENERAL	BHP-REVENUE AND COGS	2025	3	50501		2
BHP GENERAL	BHP-REVENUE AND COGS	2025	3	50501		2
BHP GENERAL	BHP-REVENUE AND COGS	2025	4	50501		2
BHP GENERAL	BHP-REVENUE AND COGS	2025	5	50501		2
BHP GENERAL	BHP-REVENUE AND COGS	2025	6	50501		2
BHP GENERAL	BHP-REVENUE AND COGS	2025	7	50501		2
BHP GENERAL	BHP-REVENUE AND COGS	2025	8	50501		2

OU_DESCR	DEPT_DESCR	Year	Period	Dept Default BU	Line #
BHP GENERAL	BHP-REVENUE AND COGS	2025	9	50501	2
BHP SD SUNDANCE 4160 SUBST	BHP-BHP HEADQUARTERS	2025	8	50501	2
BHP GENERAL	BHP-REVENUE AND COGS	2025	4	50501	8
BHP GENERAL	BHP-REVENUE AND COGS	2024	10	50501	5
BHP GENERAL	BHP-REVENUE AND COGS	2024	11	50501	5
BHP GENERAL	BHP-REVENUE AND COGS	2024	12	50501	5
BHP GENERAL	BHP-REVENUE AND COGS	2025	1	50501	5
BHP GENERAL	BHP-REVENUE AND COGS	2025	2	50501	5
BHP GENERAL	BHP-REVENUE AND COGS	2025	3	50501	5
BHP GENERAL	BHP-REVENUE AND COGS	2025	4	50501	5
BHP GENERAL	BHP-REVENUE AND COGS	2025	5	50501	5
BHP GENERAL	BHP-REVENUE AND COGS	2025	6	50501	5
BHP GENERAL	BHP-REVENUE AND COGS	2025	7	50501	5
BHP GENERAL	BHP-REVENUE AND COGS	2025	8	50501	5
BHP GENERAL	BHP-REVENUE AND COGS	2025	9	50501	5
BHP GENERAL	BHP-REVENUE AND COGS	2024	10	50501	10
BHP GENERAL	BHP-REVENUE AND COGS	2024	11	50501	10
BHP GENERAL	BHP-REVENUE AND COGS	2024	12	50501	10
BHP GENERAL	BHP-REVENUE AND COGS	2025	1	50501	10
BHP GENERAL	BHP-REVENUE AND COGS	2025	2	50501	10
BHP GENERAL	BHP-REVENUE AND COGS	2025	3	50501	10
BHP GENERAL	BHP-REVENUE AND COGS	2025	4	50501	10
BHP GENERAL	BHP-REVENUE AND COGS	2025	5	50501	10
BHP GENERAL	BHP-REVENUE AND COGS	2025	6	50501	10
BHP GENERAL	BHP-REVENUE AND COGS	2025	7	50501	10
BHP GENERAL	BHP-REVENUE AND COGS	2025	8	50501	10
BHP GENERAL	BHP-REVENUE AND COGS	2025	9	50501	10
BHP SD TERRY PEAK COMM TWR	BHP-ELEC DIST MGMT	2024	11	50501	1
BHP GENERAL	BHP-REVENUE AND COGS	2025	4	50501	2
BHP GENERAL	BHP-REVENUE AND COGS	2025	9	50501	4
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	9	50501	4
BHP GENERAL	BHP-REVENUE AND COGS	2025	9	50501	2
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	10	50501	22
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	11	50501	22
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	12	50501	22
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	1	50501	22
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	2	50501	22
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	3	50501	22
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	4	50501	22
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	5	50501	22
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	6	50501	22
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	7	50501	22
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	8	50501	22
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	9	50501	22
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	10	50501	17
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	10	50501	13
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	11	50501	17
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	11	50501	13
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	12	50501	17
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	12	50501	13
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	1	50501	17
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	1	50501	13
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	2	50501	17
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	2	50501	13
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	3	50501	17
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	3	50501	13
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	4	50501	17
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	4	50501	13
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	5	50501	17
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	5	50501	13
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	6	50501	17
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	6	50501	13
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	7	50501	17
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	7	50501	13
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	8	50501	17
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	8	50501	13
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	9	50501	17

OU_DESCR	DEPT_DESCR	Year	Period	Dept Default BU	Line #
BHP COMMON PRODUCTION	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	9	50501	13
BHP GENERAL	BHP-REVENUE AND COGS	2025	2	50501	8
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	1	50501	4
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	2	50501	4
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	3	50501	4
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	4	50501	4
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	5	50501	4
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	6	50501	4
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	7	50501	4
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	8	50501	4
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	9	50501	4
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	1	50501	1
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	2	50501	1
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	3	50501	1
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	4	50501	1
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	5	50501	1
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	6	50501	1
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	7	50501	1
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	8	50501	1
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	9	50501	1
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	1	50501	10
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	2	50501	10
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	3	50501	10
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	4	50501	10
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	5	50501	10
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	6	50501	10
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	7	50501	10
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	8	50501	10
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	9	50501	10
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	1	50501	7
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	2	50501	7
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	3	50501	7
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	4	50501	7
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	5	50501	7
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	6	50501	7
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	7	50501	7
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	8	50501	7
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2025	9	50501	7
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	10	50501	1
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	11	50501	1
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	12	50501	1
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	10	50501	4
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	11	50501	4
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	12	50501	4
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	10	50501	10
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	11	50501	10
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	12	50501	10
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	10	50501	7
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	11	50501	7
BHP GENERAL	BHP-ACCOUNTING ACCRUAL ENTRIES	2024	12	50501	7
BHP GENERAL	BHP-ELEC DIST MGMT	2025	4	50501	4
BHP GENERAL	BHP-ELEC DIST MGMT	2025	8	50501	6
BHP GENERAL	BHP-ELEC DIST MGMT	2024	12	50501	4
BHP GENERAL	BHP-ELEC DIST MGMT	2025	2	50501	6
BHP GENERAL	BHP-ELEC DIST MGMT	2025	1	50501	10
BHP GENERAL	BHP-ELEC DIST MGMT	2025	7	50501	10
BHP GENERAL	BHP-ELEC DIST MGMT	2025	6	50501	2
BHP GENERAL	BHP-ELEC DIST MGMT	2025	3	50501	6
BHP GENERAL	BHP-ELEC DIST MGMT	2025	5	50501	8
BHP GENERAL	BHP-ELEC DIST MGMT	2024	11	50501	10
BHP GENERAL	BHP-ELEC DIST MGMT	2024	10	50501	6
BHP GENERAL	BHP-ELEC DIST MGMT	2025	9	50501	8
BHP GENERAL	BHP-REVENUE AND COGS	2025	7	50501	2
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2024	10	80802	469
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2024	10	80802	470
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2024	11	80802	473
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2024	11	80802	474

<b>OU_DESCR</b>	<b>DEPT_DESCR</b>	<b>Year</b>	<b>Period</b>	<b>Dept Default BU</b>	<b>Line #</b>
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2024	12	80802	499
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2024	12	80802	500
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	1	80802	463
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	1	80802	464
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	2	80802	1091
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	2	80802	1092
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	3	80802	1143
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	3	80802	1144
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	4	80802	491
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	4	80802	492
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	5	80802	503
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	5	80802	504
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	6	80802	1229
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	6	80802	1230
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	7	80802	471
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	7	80802	472
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	8	80802	476
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	8	80802	475
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	9	80802	1290
BHP POWER MKTG GEN DISPATCH	SC-I/C FACILITIES	2025	9	80802	1289