

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
RENEWABLE READY REVENUE CREDIT
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY
Schedule I-13

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account and Description	Reference	Per Book Test Period	Adjustment	Adjusted Amount
1	Plant				
2	Other Generation and Transmission Plant	Sched. D-1 & D-3	\$ 49,645,014	\$ (455,982)	\$ 49,189,032
3	Total Plant	Ln. 2	\$ 49,645,014	\$ (455,982)	\$ 49,189,032
4					
5	Accumulated Depreciation		(9,618,213)	(1,743,008)	(11,361,221)
6	Accumulated Deferred Income Taxes		(7,203,208)	720,669	(6,482,539)
7	Total	Ln. 5 + Ln. 6	\$ (16,821,421)	\$ (1,022,339)	\$ (17,843,760)
8					
9	Total Rate Base	Ln. 3 + Ln. 7	\$ 32,823,593	\$ (1,478,321)	\$ 31,345,272
10					
11	Cost of Capital				
12	Interest Expense	Ln. 9 x (Stmt G pg. 1, Col. (f) Ln. 8)	843,566	(36,963)	806,603
13	Equity Return	Ln. 9 x (Stmt G pg. 1, Col. (f) Ln. 9)	1,834,839	(83,563)	1,751,276
14	Total	Ln. 12 + Ln. 13	\$ 2,678,405	\$ (120,526)	\$ 2,557,879
15					
16	Expenses				
17	O&M Expense	Sched. H-18, Ln. 6 + Sched. H-20, Ln. 16	757,074	273,478	1,030,552
18	Allocated O&M Expense		329,079	37,464	366,542
19	Depreciation Expense	Sched. J-1, Col. (e)	2,095,433	52,789	2,148,222
20	Property Tax Expense	Ln. 3 x (Sched. L-1 Col. (d) Ln. 20)	153,865	60,147	214,012
21	Income Tax Expense		487,742	(22,213)	465,529
22	Production Tax Credits		(4,990,623)	-	(4,990,623)
23	Flow Thru Tax Repairs		(7,955)	75,073	67,118
24	Total	Sum Ln. (17 - 22)	\$ (1,175,384)	\$ 476,736	\$ (698,647)
25					
26	Total Revenue Requirement	Ln. 14 + Ln. 23	\$ 1,503,021	\$ 356,210	\$ 1,859,232
27					
28	Adjustment - Note (1)			\$	460,768
29					
30	Renewable Ready Revenue Credit FERC (449)			\$	2,320,000
31					
32	Note (1) This adjustment increases the Renewable Ready Revenue Credit to the guaranteed minimum \$2.32 million set forth in Docket No. EL18-060.				

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
ELECTRIC PLANT IN SERVICE
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY
Schedule D-1

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Account and Description	Account 101 - 13 Month Avg. Plant Balance Ending September 30, 2025	Account 106 - 13 Month Avg. Plant Balance Ending September 30, 2025	Pro Forma Plant Additions	Pro Forma Plant Retirements	Removal of DC Tie Assets (Stmt T, Col e)	Removal of CUS Transmission Plant (Stmt T, Col d)	Adjusted Test Period Ending September 30, 2026
1	Intangible Plant							
2	30100 - Intangible - Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	30200 - Intangible - Franchises & consents	-	-	-	-	-	-	-
4	30300 - Intangible - Miscellaneous	-	-	-	-	-	-	-
5	30305 - Intangible - Cloud Computing	-	-	718,118	-	-	-	718,118
6	Subtotal Intangible Plant	\$ -	\$ -	\$ 718,118	\$ -	\$ -	\$ -	\$ 718,118
7								
8	Steam Production Plant							
9	31001 - Steam - Land	114,345	-	-	-	-	-	114,345
10	31002 - Steam - Land Rights	116,451	-	-	-	-	-	116,451
11	31100 - Steam - Structures & Improvements - Ben French	-	-	-	-	-	-	-
12	31100 - Steam - Structures & Improvements - Wygen III	10,974,130	20,163	307,172	(53,888)	-	-	11,247,576
13	31100 - Steam - Structures & Improvements - Neil Simpson II	36,181,623	182,579	5,882,297	(1,031,954)	-	-	41,214,545
14	31100 - Steam - Structures & Improvements - Neil Simpson I	-	-	-	-	-	-	-
15	31100 - Steam - Structures & Improvements - Osage	-	-	-	-	-	-	-
16	31100 - Steam - Structures & Improvements - Wyodak	9,105,323	-	-	-	-	-	9,105,323
17	31105 - Steam - Land Improvements - Ben French	-	-	-	-	-	-	-
18	31105 - Steam - Land Improvements - Neil Simpson II	-	-	-	-	-	-	-
19	31105 - Steam - Land Improvements - Wygen III	-	-	-	-	-	-	-
20	31201 - Steam - Boiler Plant Equipment - Ben French	-	-	-	-	-	-	-
21	31201 - Steam - Boiler Plant Equipment - Wygen III	62,995,132	174,408	1,041,409	(182,698)	-	-	64,028,250
22	31201 - Steam - Boiler Plant Equipment - Neil Simpson II	108,270,607	1,087,770	29,119,598	(5,108,565)	-	-	133,369,410
23	31201 - Steam - Boiler Plant Equipment - Osage	-	-	-	-	-	-	-
24	31201 - Steam - Boiler Plant Equipment - Wyodak	88,965,352	336,502	591,580	(103,783)	-	-	89,789,651
25	31202 - Steam - Boiler Pollution Control - Neil Simpson II	-	-	-	-	-	-	-
26	31202 - Steam - Boiler Pollution Control - Wygen III	-	-	-	-	-	-	-
27	31300 - Steam - Generators - Wyodak	598,823	-	-	-	-	-	598,823
28	31400 - Steam - Turbogen Units - Ben French	-	-	-	-	-	-	-
29	31400 - Steam - Turbogen Units - Wygen III	63,425,487	958,761	168,565	(29,572)	-	-	64,523,240
30	31400 - Steam - Turbogen Units - Neil Simpson II	46,281,812	26,127	797,749	(139,952)	-	-	46,965,736
31	31400 - Steam - Turbogen Units - Neil Simpson I	-	-	-	-	-	-	-
32	31400 - Steam - Turbogen Units - Osage	-	-	-	-	-	-	-
33	31400 - Steam - Turbogen Units - Wyodak	14,247,090	-	-	-	-	-	14,247,090
34	31500 - Steam - Accessory Electric Equipment - Ben French	-	-	-	-	-	-	-
35	31500 - Steam - Accessory Electric Equipment - Wygen III	5,687,516	23,964	-	-	-	-	5,711,480
36	31500 - Steam - Accessory Electric Equipment - Neil Simpson II	7,353,687	9,106	-	-	-	-	7,362,792
37	31500 - Steam - Accessory Electric Equipment - Neil Simpson I	-	-	-	-	-	-	-
38	31500 - Steam - Accessory Electric Equipment - Osage	-	-	-	-	-	-	-
39	31500 - Steam - Accessory Electric Equipment - Wyodak	7,537,073	-	-	-	-	-	7,537,073
40	31510 - Steam - Computer Hardware	206,510	-	89,000	(206,267)	-	-	89,243
41	31510 - Steam - Computer Hardware - Neil Simpson II	341,912	186,681	45,399	(429,421)	-	-	144,571
42	31520 - Steam - Computer Software	15,289	-	-	-	-	-	15,289
43	31520 - Steam - Computer Software - Neil Simpson II	176,792	-	625,450	-	-	-	802,242
44	31530 - Steam - Communication Equipment	212,875	188	140,000	-	-	-	353,063
45	31530 - Steam - Communication Equipment - Neil Simpson II	297,496	11,331	-	-	-	-	308,828
46	31600 - Steam - Miscellaneous - Ben French	-	-	-	-	-	-	-
47	31600 - Steam - Miscellaneous - Wygen III	43,450	-	87,357	(15,325)	-	-	115,481
48	31600 - Steam - Miscellaneous - Neil Simpson II	1,602,087	5,925	161,661	(28,361)	-	-	1,741,312
49	31600 - Steam - Miscellaneous - Neil Simpson I	-	-	-	-	-	-	-
50	31600 - Steam - Miscellaneous - Osage	-	-	-	-	-	-	-
51	31600 - Steam - Miscellaneous - Wyodak	1,684,422	25,571	-	-	-	-	1,709,993
52	Subtotal Steam Production Plant	\$ 466,435,282	\$ 3,049,077	\$ 39,057,235	\$ (7,329,787)	\$ -	\$ -	\$ 501,211,807

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
ELECTRIC PLANT IN SERVICE
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY
Schedule D-1

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Account and Description	Account 101 - 13 Month Avg. Plant Balance Ending September 30, 2025	Account 106 - 13 Month Avg. Plant Balance Ending September 30, 2025	Pro Forma Plant Additions	Pro Forma Plant Retirements	Removal of DC Tie Assets (Stmt T, Col e)	Removal of CUS Transmission Plant (Stmt T, Col d)	Adjusted Test Period Ending September 30, 2026
53								
54	Wind Production Plant							
55	33821 - Wind - Structures - Corriedale	2,355,421	4,177	57,596	(10,104)	-	-	2,407,090
56	33823 - Wind - Wind Turbines	20,723,721	410,185	(610,592)	107,119	-	-	20,630,433
57	33824 - Wind - Wind Tower	8,847,495	-	-	-	-	-	8,847,495
58	33826 - Wind - Collector System	2,210,203	-	-	-	-	-	2,210,203
59	33832 - Wind - Communications Equipment	23,125	-	-	-	-	-	23,125
60	Subtotal Wind Production Plant	\$ 34,159,965	\$ 414,363	\$ (552,996)	\$ 97,014	\$ -	\$ -	\$ 34,118,346
61								
62	Other Production Plant							
63	34001 - Land	1,871,490	-	-	-	-	-	1,871,490
64	34100 - Structures - Cheyenne Prairie	5,790,507	6,973	69,644	(12,218)	-	-	5,854,906
65	34100 - Structures - Neil Simpson	371,240	-	25,052	(4,395)	-	-	391,897
66	34100 - Structures - Ben French Diesel # 1 - 5	-	-	-	-	-	-	-
67	34100 - Structures - Ben French CTs # 1 - 4	1,458,009	-	-	-	-	-	1,458,009
68	34100 - Structures - Lange I CT	614,225	-	335,941	(58,935)	-	-	891,230
69	34100 - Structures - Lange II RICE	-	-	-	-	-	-	-
70	34100 - Structures - Corriedale	1,032,000	4,177	-	-	-	-	1,036,178
71	34200 - Other Fuel Holders & Accessories - Cheyenne Prairie	1,564,595	-	-	-	-	-	1,564,595
72	34200 - Other Fuel Holders & Accessories - Neil Simpson	1,377,505	-	-	-	-	-	1,377,505
73	34200 - Other Fuel Holders & Accessories - Ben French Diesel #1 - 5	101,225	-	-	-	-	-	101,225
74	34200 - Other Fuel Holders & Accessories - Ben French CTs #1 - 4	1,949,654	18,466	-	-	-	-	1,968,120
75	34200 - Other Fuel Holders & Accessories - Lange I CT	1,516,414	-	16,704	(2,930)	-	-	1,530,188
76	34200 - Other Fuel Holders & Accessories - Lange II RICE	-	-	-	-	-	-	-
77	34300 - Prime Movers	-	-	-	-	-	-	-
78	34410 - Generators - Cheyenne Prairie	92,895,791	261,127	521,020	(91,405)	-	-	93,586,533
79	34410 - Generators - Neil Simpson	29,915,676	31,856	16,674,091	(2,925,201)	-	-	43,696,421
80	34410 - Generators - Ben French Diesel #1 - 5	2,130,862	-	-	-	-	-	2,130,862
81	34410 - Generators - Ben French CTs #1 - 4	18,782,757	-	-	-	-	-	18,782,757
82	34410 - Generators - Corriedale	13,180,264	-	-	-	-	-	13,180,264
83	34410 - Generators - Lange I CT	27,984,900	61,448	3,013,498	(528,670)	-	-	30,531,177
84	34410 - Generators - Lange II RICE	-	-	-	-	-	-	-
85	34420 - Generators - Rotatable - Cheyenne Prairie	-	-	-	-	-	-	-
86	34500 - Accessory Electric Equipment - Cheyenne Prairie	13,574,099	7,904	-	-	-	-	13,582,003
87	34500 - Accessory Electric Equipment - Neil Simpson	2,164,052	-	-	-	-	-	2,164,052
88	34500 - Accessory Electric Equipment - Ben French Diesel #1 - 5	136,993	-	-	-	-	-	136,993
89	34500 - Accessory Electric Equipment - Ben French CTs #1-4	849,858	-	-	-	-	-	849,858
90	34500 - Accessory Electric Equipment - Corriedale	-	-	-	-	-	-	-
91	34500 - Accessory Electric Equipment - Lange I CT	2,281,225	12,691	50,000	(8,772)	-	-	2,335,144
92	34500 - Accessory Electric Equipment - Lange II RICE	-	-	-	-	-	-	-
93	34510 - Computer Hardware	336,643	57,495	46,842	(382,492)	-	-	58,487
94	34520 - Computer Software	258,808	-	-	-	-	-	258,808
95	34530 - Communications Equipment - Cheyenne Prairie	34,921	-	-	-	-	-	34,921
96	34530 - Communications Equipment - Neil Simpson	2,669	-	-	-	-	-	2,669
97	34530 - Communications Equipment - Ben French Diesel #1 - 5	-	-	-	-	-	-	-
98	34530 - Communications Equipment - Ben French CTs #1-4	-	-	-	-	-	-	-
99	34530 - Communications Equipment - Lange I CT	-	-	-	-	-	-	-
100	34530 - Communications Equipment - Lange II RICE	-	-	-	-	-	-	-
101	34530 - Communications Equipment	-	-	-	-	-	-	-
102	34534 - Accessory Electric Equipment - Corriedale	982,312	-	-	-	-	-	982,312
103	34600 - Miscellaneous Power Plant Equipment - Cheyenne Prairie	23,002	-	-	-	-	-	23,002
104	34600 - Miscellaneous Power Plant Equipment - Neil Simpson	128,823	-	827,387	(145,152)	-	-	811,058
105	34600 - Miscellaneous Power Plant Equipment - Ben French Diesel #1 - 5	-	-	-	-	-	-	-
106	34600 - Miscellaneous Power Plant Equipment - Ben French CTs #1 - 4	168,787	-	-	-	-	-	168,787
107	34600 - Miscellaneous Power Plant Equipment - Lange I CT	29,907	-	-	-	-	-	29,907
108	34600 - Miscellaneous Power Plant Equipment - Lange II RICE	-	-	-	-	-	-	-
109	Subtotal Other Production Plant	\$ 223,509,214	\$ 462,137	\$ 21,580,176	\$ (4,160,169)	\$ -	\$ -	\$ 241,391,358

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
ELECTRIC PLANT IN SERVICE
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY
Schedule D-1

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Account and Description	Account 101 - 13 Month Avg. Plant Balance Ending September 30, 2025	Account 106 - 13 Month Avg. Plant Balance Ending September 30, 2025	Pro Forma Plant Additions	Pro Forma Plant Retirements	Removal of DC Tie Assets (Stmt T, Col e)	Removal of CUS Transmission Plant (Stmt T, Col d)	Adjusted Test Period Ending September 30, 2026
110								
111	Transmission Plant							
112	35001 - Transmission Land	888,332	-	-	-	(236,040)	(613,240)	39,051
113	35002 - Transmission Land Rights	9,448,742	-	-	-	(127,145)	(8,763,532)	558,065
114	35130 - Transmission Communication Equipment	2,202,962	4,143	-	-	(208,112)	(1,879,317)	119,676
115	35200 - Transmission Structures & Improvements	1,965,335	-	8,097	(1,420)	(917,948)	(990,958)	63,105
116	35205 - Transmission Land Improvements	55,717	-	-	-	(26,831)	(27,157)	1,729
117	35300 - Transmission Sub-Station Equipment	69,468,095	109,013	1,992,873	(349,617)	(22,373,808)	(45,922,211)	2,924,344
118	35300 - Transmission Sub-Station Equipment - CORRIEDALE	-	-	-	-	-	-	-
119	35301 - Transmission Station Equipment - GSU	3,952,798	-	-	-	-	-	3,952,798
120	35301 - Transmission Station Equipment - GSU -Wygen II	-	-	-	-	-	-	-
121	35301 - Transmission Station Equipment - GSU - CPGS Combined Cycle	674,814	-	-	-	-	-	674,814
122	35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle	-	-	-	-	-	-	-
123	35301 - Transmission Station Equipment - GSU - CORRIEDALE	-	-	-	-	-	-	-
124	35400 - Transmission Poles & Fixtures	864,826	-	-	-	(398,101)	(438,783)	27,942
125	35500 - Transmission Towers & Fixtures	116,143,418	75,424	212,548	(37,288)	-	(109,425,825)	6,968,277
126	35500 - Transmission Towers & Fixtures - CORRIEDALE	-	-	-	-	-	-	-
127	35600 - Transmission Overhead Conductors	93,575,764	6,085	77,966	(13,678)	(232,137)	(87,821,494)	5,592,505
128	35600 - Transmission Overhead Conductors - CORRIEDALE	-	-	-	-	-	-	-
129	35900 - Transmission	6,920	-	-	-	-	(6,506)	414
130	Subtotal Transmission Plant	\$ 299,247,722	\$ 194,665	\$ 2,291,483	\$ (402,004)	\$ (24,520,122)	\$ (255,889,023)	\$ 20,922,721
131								
132	Distribution Plant							
133	36001 - Distribution Land	1,567,028	7,126	-	-	-	-	1,574,154
134	36002 - Distribution Land Rights	1,634,095	-	-	-	-	-	1,634,095
135	36100 - Distribution Structures and Improvements	2,142,331	606	26,977	(4,733)	-	-	2,165,181
136	36105 - Distribution Land Improvements	188,197	-	-	-	-	-	188,197
137	36200 - Distribution Sub-Station Equipment	113,667,262	1,630,552	2,652,661	(465,367)	-	-	117,485,109
138	36300 - Communication Equipment	1,993,597	6,122	-	-	-	-	1,999,719
139	36400 - Poles, Towers, and Fixtures	120,583,129	5,197,524	9,565,924	(1,678,187)	-	-	133,668,389
140	36500 - Overhead Conductors and Devices	67,927,271	3,511,517	3,729,814	(654,336)	-	-	74,514,266
141	36600 - Underground Conduit	25,064,669	1,246,793	3,911,474	(686,205)	-	-	29,536,731
142	36700 - Underground Conductors and Devices	81,956,285	8,408,146	5,513,039	(967,174)	-	-	94,910,296
143	36801 - Line Transformers - Other Equipment	7,530,228	1,600,569	2,725,761	(478,191)	-	-	11,378,367
144	36802 - Line Transformers - Conventional	18,159,063	506,821	791,519	(138,859)	-	-	19,318,545
145	36803 - Line Transformers - Pad mount	47,833,305	287,552	2,689,884	(471,897)	-	-	50,338,844
146	36901 - Services - Overhead	11,120,267	74,563	324,036	(56,847)	-	-	11,462,019
147	36902 - Services - Underground	31,060,203	989,512	2,789,845	(489,433)	-	-	34,350,126
148	37001 - Meters	1,743,606	15,386	2,176,879	(381,898)	-	-	3,553,973
149	37004 - Meters - AMI	11,017,922	45,703	306,870	(53,835)	-	-	11,316,660
150	37100 - Installations on Customers' Premises	2,760,841	619,394	32,789	(5,752)	-	-	3,407,273
151	37300 - Street Lighting and Signal Systems	3,019,654	627,610	224,551	(39,394)	-	-	3,832,421
152	Subtotal Distribution Plant	\$ 550,968,954	\$ 24,775,498	\$ 37,462,022	\$ (6,572,109)	\$ -	\$ -	\$ 606,634,366

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Schedule D-1

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Account and Description	Account 101 - 13 Month Avg. Plant Balance Ending September 30, 2025	Account 106 - 13 Month Avg. Plant Balance Ending September 30, 2025	Pro Forma Plant Additions	Pro Forma Plant Retirements	Removal of DC Tie Assets (Stmt T, Col e)	Removal of CUS Transmission Plant (Stmt T, Col d)	Adjusted Test Period Ending September 30, 2026
153								
154	General Plant							
155	38901 - Land and Land Rights	5,155,022	-	-	-	(25,792)	-	5,129,230
156	39001 - Structures and Improvements	82,611,211	316,797	561,742	(98,549)	(417,227)	(3,312,785)	79,661,189
157	39001 - General Structures and Improvements - Common	-	-	-	-	-	-	-
158	39005 - General Land Improvements	3,587,105	-	-	-	(17,947)	(651)	3,568,507
159	39005 - General Land Improvements - Common	-	-	-	-	-	-	-
160	39051 - Structures and Improvements - Leased	-	-	-	-	-	-	-
161	39101 - Office Furniture and Equipment	2,840,275	8,021	-	(136,281)	(13,569)	(316,588)	2,381,858
162	39103 - Computer Hardware	1,060,432	381,619	-	-	(7,215)	(139,678)	1,295,157
163	39104 - Computer Software	311,250	203,516	-	-	(2,576)	(65,814)	446,377
164	39104 - Computer Software - Common	-	-	-	-	-	-	-
165	39107 - Ipad Hardware	-	-	-	-	-	-	-
166	39108 - Furniture & Equipment - Horizon Point	7,481,477	-	-	-	(37,432)	-	7,444,045
167	39201 - Transportation Equipment - Subunit	617,254	66,619	9,943	(1,744)	(3,463)	(88,483)	600,126
168	39202 - Transportation Equipment - Cars	176,037	244,981	-	-	(2,106)	(53,828)	365,083
169	39203 - Transportation Equipment - Light Trucks	4,291,772	457,717	885,761	(155,392)	(27,417)	(700,612)	4,751,827
170	39204 - Transportation Equipment - Medium Trucks	3,707,110	475,082	889,859	(156,112)	(24,596)	(628,514)	4,262,830
171	39205 - Transportation Equipment - Heavy Trucks	13,359,856	1,514,410	1,421,018	(249,295)	(80,282)	(2,051,517)	13,914,190
172	39206 - Transportation Equipment - Trailers	4,823,253	251,190	79,855	(14,009)	(25,718)	(657,198)	4,457,373
173	39300 - Stores Equipment	230,778	12,007	-	(38,465)	(1,022)	(26,123)	177,175
174	39400 - Tools, Shop and Garage Equipment	3,653,640	148,489	258,993	(94,724)	(19,845)	(507,113)	3,439,440
175	39410 - Vehicles - Tools and Shop Equipment	190,598	-	-	-	(954)	(24,368)	165,276
176	39500 - Laboratory Equipment	738,504	1,844	-	(65,589)	(3,376)	(86,270)	585,114
177	39601 - Power Operated Equipment - Short-Life	577,467	-	576,306	(101,104)	(5,267)	(134,586)	912,816
178	39602 - Power Operated Equipment - Long-Life	3,506,883	69,033	-	-	(17,891)	(457,189)	3,100,835
179	39700 - Communication Equipment	1,028,337	(2,320)	-	-	(5,133)	(351,406)	669,478
180	39701 - Computer Hardware	1,499,852	192,291	1,548,776	(141,962)	(15,505)	(823,757)	2,259,695
181	39702 - Computer Software	-	-	265,490	-	(1,328)	(90,929)	173,233
182	39703 - Communication Equipment	2,004,941	-	-	(7,893)	(9,992)	(683,979)	1,303,078
183	39710 - Communication Equipment - Towers	3,349,912	44,084	-	-	(16,981)	(1,162,426)	2,214,588
184	39800 - Miscellaneous Equipment	386,943	1,899	-	(54,864)	(1,671)	(42,970)	289,338
185	39808 - Miscellaneous Equipment - Horizon Point	1,146,231	-	-	-	(5,735)	-	1,140,496
186	Subtotal General Plant	\$ 148,336,139	\$ 4,387,278	\$ 6,497,743	\$ (1,315,982)	\$ (790,039)	\$ (12,406,786)	\$ 144,708,353
187								
188	Plant Acquisition Adjustment							
189	114 - Plant Acquisition Adjustment	4,870,309	-	-	-	-	-	4,870,309
190	Total Plant Acquisition Adjustment	\$ 4,870,309	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,870,309
191								
192	Other Utility Plant							
193	118 - BHSC Allocated Plant - Other Utility Plant (Customer)	3,533,284	-	449,640	(1,315,011)	(13,348)	(339,356)	2,315,209
194	118 - BHSC Allocated Plant - Other Utility Plant	31,903,798	-	3,775,227	(981,806)	(173,599)	(4,413,452)	30,110,168
195	Subtotal Other and Non-Utility Plant	\$ 35,437,081	\$ -	\$ 4,224,867	\$ (2,296,817)	\$ (186,947)	\$ (4,752,808)	\$ 32,425,377
196								
197	Total Electric Plant in Service	\$ 1,762,964,665	\$ 33,283,019	\$ 111,278,649	\$ (21,979,853)	\$ (25,497,108)	\$ (273,048,617)	\$ 1,587,000,755

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Account and Description	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
1	Intangible Plant							
2	30100 - Intangible - Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	30200 - Intangible - Franchises & Consents	-	-	-	-	-	-	-
4	30300 - Intangible - Miscellaneous	-	-	-	-	-	-	-
5	30305 - Intangible - Cloud Computing	-	-	-	-	-	-	-
6	Subtotal Intangible Plant	\$ -						
7								
8	Steam Production Plant							
9	31001 - Steam - Land	114,345	114,345	114,345	114,345	114,345	114,345	114,345
10	31002 - Steam - Land Rights	116,451	116,451	116,451	116,451	116,451	116,451	116,451
11	31100 - Steam - Structures & Improvements - Ben French	-	-	-	-	-	-	-
12	31100 - Steam - Structures & Improvements - Wygen III	10,971,119	10,971,119	10,971,119	10,971,119	10,971,119	10,971,119	10,947,905
13	31100 - Steam - Structures & Improvements - Neil Simpson II	35,760,559	35,808,666	36,244,364	36,244,364	36,161,518	36,161,518	36,274,631
14	31100 - Steam - Structures & Improvements - Neil Simpson I	-	-	-	-	-	-	-
15	31100 - Steam - Structures & Improvements - Osage	-	-	-	-	-	-	-
16	31100 - Steam - Structures & Improvements - Wyodak	9,102,799	9,119,200	9,119,200	9,102,799	9,102,799	9,102,799	9,102,799
17	31105 - Steam - Land Improvements - Ben French	-	-	-	-	-	-	-
18	31105 - Steam - Land Improvements - Neil Simpson II	-	-	-	-	-	-	-
19	31105 - Steam - Land Improvements - Wygen III	-	-	-	-	-	-	-
20	31201 - Steam - Boiler Plant Equipment - Ben French	-	-	-	-	-	-	-
21	31201 - Steam - Boiler Plant Equipment - Wygen III	61,028,137	63,059,140	63,059,140	63,059,140	63,059,140	63,037,646	63,028,668
22	31201 - Steam - Boiler Plant Equipment - Neil Simpson II	104,644,745	106,319,437	106,248,375	108,835,393	108,865,164	108,999,491	108,993,294
23	31201 - Steam - Boiler Plant Equipment - Osage	-	-	-	-	-	-	-
24	31201 - Steam - Boiler Plant Equipment - Wyodak	88,576,180	88,786,997	88,786,997	88,576,166	88,729,605	88,729,605	89,116,630
25	31202 - Steam - Boiler Pollution Control - Neil Simpson II	-	-	-	-	-	-	-
26	31202 - Steam - Boiler Pollution Control - Wygen III	-	-	-	-	-	-	-
27	31300 - Steam - Generators - Wyodak	598,823	598,823	598,823	598,823	598,823	598,823	598,823
28	31400 - Steam - Turbogens Units - Ben French	-	-	-	-	-	-	-
29	31400 - Steam - Turbogens Units - Wygen III	63,319,531	64,025,881	64,062,033	64,062,033	64,062,033	64,062,033	63,860,762
30	31400 - Steam - Turbogens Units - Neil Simpson II	46,257,883	46,257,883	46,280,825	46,280,825	46,280,825	46,280,825	46,248,825
31	31400 - Steam - Turbogens Units - Neil Simpson I	-	-	-	-	-	-	-
32	31400 - Steam - Turbogens Units - Osage	-	-	-	-	-	-	-
33	31400 - Steam - Turbogens Units - Wyodak	14,244,968	14,258,759	14,258,759	14,244,968	14,244,968	14,244,968	14,244,968
34	31500 - Steam - Accessory Electric Equipment - Ben French	-	-	-	-	-	-	-
35	31500 - Steam - Accessory Electric Equipment - Wygen III	5,403,672	5,740,211	5,740,211	5,740,211	5,701,489	5,701,489	5,701,489
36	31500 - Steam - Accessory Electric Equipment - Neil Simpson II	7,244,416	7,362,792	7,362,792	7,362,792	7,362,792	7,362,792	7,362,792
37	31500 - Steam - Accessory Electric Equipment - Neil Simpson I	-	-	-	-	-	-	-
38	31500 - Steam - Accessory Electric Equipment - Osage	-	-	-	-	-	-	-
39	31500 - Steam - Accessory Electric Equipment - Wyodak	7,538,279	7,538,279	7,538,279	7,538,279	7,538,279	7,538,279	7,535,143
40	31510 - Steam - Computer Hardware	-	-	-	-	309,104	309,104	309,104
41	31510 - Steam - Computer Hardware - Neil Simpson II	-	-	-	-	452,685	452,685	452,685
42	31520 - Steam - Computer Software	-	-	-	-	22,084	22,084	22,084
43	31520 - Steam - Computer Software - Neil Simpson II	-	-	-	-	255,366	255,366	255,366
44	31530 - Steam - Communication Equipment	-	-	-	-	306,469	306,469	307,693
45	31530 - Steam - Communication Equipment - Neil Simpson II	-	-	-	-	414,443	414,443	414,443
46	31600 - Steam - Miscellaneous - Ben French	-	-	-	-	-	-	-
47	31600 - Steam - Miscellaneous - Wygen III	49,202	49,202	49,202	49,202	40,893	40,893	40,893
48	31600 - Steam - Miscellaneous - Neil Simpson II	1,742,087	1,742,087	1,742,087	1,742,087	1,528,948	1,528,948	1,528,948
49	31600 - Steam - Miscellaneous - Neil Simpson I	-	-	-	-	-	-	-
50	31600 - Steam - Miscellaneous - Osage	-	-	-	-	-	-	-
51	31600 - Steam - Miscellaneous - Wyodak	1,658,900	1,658,900	1,658,900	1,658,900	1,658,900	1,658,900	1,693,080
52	Subtotal Steam Production Plant	\$ 458,372,097	\$ 463,528,173	\$ 463,951,902	\$ 466,297,897	\$ 467,898,243	\$ 468,011,076	\$ 468,271,822

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
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(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Line No.	Account and Description	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	13 Month Avg. Balance
1	Intangible Plant							
2	30100 - Intangible - Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	30200 - Intangible - Franchises & Consents	-	-	-	-	-	-	-
4	30300 - Intangible - Miscellaneous	-	-	-	-	-	-	-
5	30305 - Intangible - Cloud Computing	-	-	-	-	-	-	-
6	Subtotal Intangible Plant	\$ -						
7								
8	Steam Production Plant							
9	31001 - Steam - Land	114,345	114,345	114,345	114,345	114,345	114,345	114,345
10	31002 - Steam - Land Rights	116,451	116,451	116,451	116,451	116,451	116,451	116,451
11	31100 - Steam - Structures & Improvements - Ben French	-	-	-	-	-	-	-
12	31100 - Steam - Structures & Improvements - Wygen III	10,971,119	10,971,119	10,986,706	10,986,706	10,986,706	10,986,706	10,974,130
13	31100 - Steam - Structures & Improvements - Neil Simpson II	36,290,868	36,290,868	36,310,278	36,310,278	36,310,278	36,192,913	36,181,623
14	31100 - Steam - Structures & Improvements - Neil Simpson I	-	-	-	-	-	-	-
15	31100 - Steam - Structures & Improvements - Osage	-	-	-	-	-	-	-
16	31100 - Steam - Structures & Improvements - Wyodak	9,102,799	9,102,799	9,102,799	9,102,799	9,102,799	9,102,799	9,105,323
17	31105 - Steam - Land Improvements - Ben French	-	-	-	-	-	-	-
18	31105 - Steam - Land Improvements - Neil Simpson II	-	-	-	-	-	-	-
19	31105 - Steam - Land Improvements - Wygen III	-	-	-	-	-	-	-
20	31201 - Steam - Boiler Plant Equipment - Ben French	-	-	-	-	-	-	-
21	31201 - Steam - Boiler Plant Equipment - Wygen III	63,037,646	63,037,646	63,066,868	63,152,868	63,655,335	63,655,335	62,995,132
22	31201 - Steam - Boiler Plant Equipment - Neil Simpson II	109,117,606	109,117,606	109,117,606	109,129,686	109,130,048	108,999,441	108,270,607
23	31201 - Steam - Boiler Plant Equipment - Osage	-	-	-	-	-	-	-
24	31201 - Steam - Boiler Plant Equipment - Wyodak	89,157,408	89,157,408	89,221,360	89,291,025	89,291,025	89,129,176	88,965,352
25	31202 - Steam - Boiler Pollution Control - Neil Simpson II	-	-	-	-	-	-	-
26	31202 - Steam - Boiler Pollution Control - Wygen III	-	-	-	-	-	-	-
27	31300 - Steam - Generators - Wyodak	598,823	598,823	598,823	598,823	598,823	598,823	598,823
28	31400 - Steam - Turbogens Units - Ben French	-	-	-	-	-	-	-
29	31400 - Steam - Turbogens Units - Wygen III	64,067,123	64,067,123	60,514,571	64,113,858	64,113,858	60,200,486	63,425,487
30	31400 - Steam - Turbogens Units - Neil Simpson II	46,287,332	46,287,332	46,300,251	46,300,251	46,300,251	46,300,251	46,281,812
31	31400 - Steam - Turbogens Units - Neil Simpson I	-	-	-	-	-	-	-
32	31400 - Steam - Turbogens Units - Osage	-	-	-	-	-	-	-
33	31400 - Steam - Turbogens Units - Wyodak	14,244,968	14,244,968	14,244,968	14,244,968	14,244,968	14,244,968	14,247,090
34	31500 - Steam - Accessory Electric Equipment - Ben French	-	-	-	-	-	-	-
35	31500 - Steam - Accessory Electric Equipment - Wygen III	5,701,489	5,701,489	5,701,489	5,701,489	5,701,489	5,701,489	5,687,516
36	31500 - Steam - Accessory Electric Equipment - Neil Simpson II	7,362,792	7,362,792	7,362,792	7,362,792	7,362,792	7,362,792	7,353,687
37	31500 - Steam - Accessory Electric Equipment - Neil Simpson I	-	-	-	-	-	-	-
38	31500 - Steam - Accessory Electric Equipment - Osage	-	-	-	-	-	-	-
39	31500 - Steam - Accessory Electric Equipment - Wyodak	7,538,279	7,538,279	7,535,143	7,535,143	7,535,143	7,535,143	7,537,073
40	31510 - Steam - Computer Hardware	309,104	309,104	309,104	309,104	309,104	211,799	206,510
41	31510 - Steam - Computer Hardware - Neil Simpson II	452,685	452,685	520,771	520,771	521,291	618,596	341,912
42	31520 - Steam - Computer Software	22,084	22,084	22,084	22,084	22,084	22,084	15,289
43	31520 - Steam - Computer Software - Neil Simpson II	255,366	255,366	255,366	255,366	255,366	255,366	176,792
44	31530 - Steam - Communication Equipment	307,693	307,693	307,693	307,693	307,693	308,281	212,875
45	31530 - Steam - Communication Equipment - Neil Simpson II	437,354	437,354	437,354	437,354	437,354	437,354	297,496
46	31600 - Steam - Miscellaneous - Ben French	-	-	-	-	-	-	-
47	31600 - Steam - Miscellaneous - Wygen III	40,893	40,893	40,893	40,893	40,893	40,893	43,450
48	31600 - Steam - Miscellaneous - Neil Simpson II	1,545,323	1,545,323	1,545,323	1,545,323	1,545,323	1,545,323	1,602,087
49	31600 - Steam - Miscellaneous - Neil Simpson I	-	-	-	-	-	-	-
50	31600 - Steam - Miscellaneous - Osage	-	-	-	-	-	-	-
51	31600 - Steam - Miscellaneous - Wyodak	1,693,080	1,693,080	1,716,211	1,716,211	1,716,211	1,716,211	1,684,422
52	Subtotal Steam Production Plant	\$ 468,772,632	\$ 468,772,632	\$ 465,449,250	\$ 469,216,282	\$ 469,719,631	\$ 465,397,025	\$ 466,435,282

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
 ACCOUNT 101 ELECTRIC PLANT BALANCES
 FOR THE TEST PERIOD ENDED SEPTEMBER 30, 2025

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Account and Description	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
53								
54	Wind Production Plant							
55	33821 - Wind - Structures - Corriedale	-	-	-	-	3,354,002	3,408,309	3,408,309
56	33823 - Wind - Wind Turbines	-	-	-	-	30,056,144	30,056,144	30,056,144
57	33824 - Wind - Wind Tower	-	-	-	-	12,779,716	12,779,716	12,779,716
58	33826 - Wind - Collector System	-	-	-	-	3,192,515	3,192,515	3,192,515
59	33832 - Wind - Communications Equipment	-	-	-	-	33,402	33,402	33,402
60	Subtotal Wind Production Plant	\$ -	\$ -	\$ -	\$ -	\$ 49,415,779	\$ 49,470,086	\$ 49,470,086
61								
62	Other Production Plant							
63	34001 - Land	1,879,679	1,879,679	1,879,679	1,879,679	1,879,679	1,879,679	1,879,679
64	34100 - Structures - Cheyenne Prairie	5,833,624	5,849,244	5,848,535	5,039,772	5,848,535	5,848,535	5,848,535
65	34100 - Structures - Neil Simpson	372,278	372,278	372,278	358,778	372,278	372,278	372,278
66	34100 - Structures - Ben French Diesel # 1 - 5	-	-	-	-	-	-	-
67	34100 - Structures - Ben French CTs # 1 - 4	1,458,009	1,458,009	1,458,009	1,458,009	1,458,009	1,458,009	1,458,009
68	34100 - Structures - Lange I CT	614,225	614,225	614,225	614,225	614,225	614,225	614,225
69	34100 - Structures - Lange II RICE	-	-	-	-	-	-	-
70	34100 - Structures - Corriedale	3,354,002	3,354,002	3,354,002	3,354,002	-	-	-
71	34200 - Other Fuel Holders & Accessories - Cheyenne Prairie	1,564,595	1,564,595	1,564,595	1,564,595	1,564,595	1,564,595	1,564,595
72	34200 - Other Fuel Holders & Accessories - Neil Simpson	1,377,505	1,377,505	1,377,505	1,377,505	1,377,505	1,377,505	1,377,505
73	34200 - Other Fuel Holders & Accessories - Ben French Diesel #1 - 5	101,225	101,225	101,225	101,225	101,225	101,225	101,225
74	34200 - Other Fuel Holders & Accessories - Ben French CTs #1 - 4	1,924,367	1,924,367	1,924,367	1,924,367	1,924,367	1,924,367	1,971,329
75	34200 - Other Fuel Holders & Accessories - Lange I CT	1,516,414	1,516,414	1,516,414	1,516,414	1,516,414	1,516,414	1,516,414
76	34200 - Other Fuel Holders & Accessories - Lange II RICE	-	-	-	-	-	-	-
77	34300 - Prime Movers	-	-	-	-	-	-	-
78	34410 - Generators - Cheyenne Prairie	93,012,818	93,012,818	93,012,818	93,012,818	93,118,071	93,119,891	93,119,891
79	34410 - Generators - Neil Simpson	29,868,766	29,868,766	29,868,766	29,868,766	29,868,766	29,941,881	29,941,881
80	34410 - Generators - Ben French Diesel #1 - 5	2,130,862	2,130,862	2,130,862	2,130,862	2,130,862	2,130,862	2,130,862
81	34410 - Generators - Ben French CTs #1 - 4	18,782,757	18,782,757	18,782,757	18,782,757	18,782,757	18,782,757	18,782,757
82	34410 - Generators - Corriedale	42,835,859	42,835,859	42,835,859	42,835,859	-	-	-
83	34410 - Generators - Lange I CT	27,926,897	27,960,020	27,992,440	27,990,089	27,990,089	27,990,089	27,990,089
84	34410 - Generators - Lange II RICE	-	-	-	-	-	-	-
85	34420 - Generators - Rotatable - Cheyenne Prairie	-	-	-	-	-	-	-
86	34500 - Accessory Electric Equipment - Cheyenne Prairie	13,593,810	13,593,810	13,593,810	13,593,810	13,563,456	13,563,456	13,563,456
87	34500 - Accessory Electric Equipment - Neil Simpson	2,164,052	2,164,052	2,164,052	2,164,052	2,164,052	2,164,052	2,164,052
88	34500 - Accessory Electric Equipment - Ben French Diesel #1 - 5	136,993	136,993	136,993	136,993	136,993	136,993	136,993
89	34500 - Accessory Electric Equipment - Ben French CTs #1-4	849,858	849,858	849,858	849,858	849,858	849,858	849,858
90	34500 - Accessory Electric Equipment - Corriedale	-	-	-	-	-	-	-
91	34500 - Accessory Electric Equipment - Lange I CT	2,277,583	2,277,583	2,277,583	2,277,583	2,277,583	2,277,583	2,277,583
92	34500 - Accessory Electric Equipment - Lange II RICE	-	-	-	-	-	-	-
93	34510 - Computer Hardware	-	-	-	-	408,583	466,872	466,872
94	34520 - Computer Software	-	-	-	-	373,834	373,834	373,834
95	34530 - Communications Equipment - Cheyenne Prairie	-	-	-	-	50,442	50,442	50,442
96	34530 - Communications Equipment - Neil Simpson	-	-	-	-	3,855	3,855	3,855
97	34530 - Communications Equipment - Ben French Diesel #1 - 5	-	-	-	-	-	-	-
98	34530 - Communications Equipment - Ben French CTs #1-4	-	-	-	-	-	-	-
99	34530 - Communications Equipment - Lange I CT	-	-	-	-	-	-	-
100	34530 - Communications Equipment - Lange II RICE	-	-	-	-	-	-	-
101	34530 - Communications Equipment	-	-	-	-	-	-	-
102	34534 - Accessory Electric Equipment - Corriedale	3,192,515	3,192,515	3,192,515	3,192,515	-	-	-
103	34600 - Miscellaneous Power Plant Equipment - Cheyenne Prairie	23,002	23,002	23,002	23,002	23,002	23,002	23,002
104	34600 - Miscellaneous Power Plant Equipment - Neil Simpson	131,492	131,492	131,492	131,492	127,637	127,637	127,637
105	34600 - Miscellaneous Power Plant Equipment - Ben French Diesel #1 - 5	-	-	-	-	-	-	-
106	34600 - Miscellaneous Power Plant Equipment - Ben French CTs #1 - 4	168,787	168,787	168,787	168,787	168,787	168,787	168,787
107	34600 - Miscellaneous Power Plant Equipment - Lange I CT	29,907	29,907	29,907	29,907	29,907	29,907	29,907
108	34600 - Miscellaneous Power Plant Equipment - Lange II RICE	-	-	-	-	-	-	-
109	Subtotal Other Production Plant	\$ 257,121,880	\$ 257,170,622	\$ 257,202,334	\$ 256,377,720	\$ 208,725,365	\$ 208,858,588	\$ 208,905,550

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
ACCOUNT 101 ELECTRIC PLANT BALANCES
FOR THE TEST PERIOD ENDED SEPTEMBER 30, 2025

(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Line No.	Account and Description	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	13 Month Avg. Balance
53								
54	Wind Production Plant							
55	33821 - Wind - Structures - Corriedale	3,408,309	3,408,309	3,408,309	3,408,309	3,408,309	3,408,309	2,355,421
56	33823 - Wind - Wind Turbines	30,056,144	30,056,144	29,507,686	30,056,144	30,056,144	29,507,686	20,723,721
57	33824 - Wind - Wind Tower	12,779,716	12,779,716	12,779,716	12,779,716	12,779,716	12,779,716	8,847,495
58	33826 - Wind - Collector System	3,192,515	3,192,515	3,192,515	3,192,515	3,192,515	3,192,515	2,210,203
59	33832 - Wind - Communications Equipment	33,402	33,402	33,402	33,402	33,402	33,402	23,125
60	Subtotal Wind Production Plant	\$ 49,470,086	\$ 49,470,086	\$ 48,921,627	\$ 49,470,086	\$ 49,470,086	\$ 48,921,627	\$ 34,159,965
61								
62	Other Production Plant							
63	34001 - Land	1,879,679	1,879,679	1,879,679	1,879,679	1,879,679	1,773,234	1,871,490
64	34100 - Structures - Cheyenne Prairie	5,859,969	5,859,969	5,859,969	5,859,969	5,859,969	5,859,969	5,790,507
65	34100 - Structures - Neil Simpson	372,278	372,278	372,278	372,278	372,278	372,278	371,240
66	34100 - Structures - Ben French Diesel # 1 - 5	-	-	-	-	-	-	-
67	34100 - Structures - Ben French CTs # 1 - 4	1,458,009	1,458,009	1,458,009	1,458,009	1,458,009	1,458,009	1,458,009
68	34100 - Structures - Lange I CT	614,225	614,225	614,225	614,225	614,225	614,225	614,225
69	34100 - Structures - Lange II RICE	-	-	-	-	-	-	-
70	34100 - Structures - Corriedale	-	-	-	-	-	-	1,032,000
71	34200 - Other Fuel Holders & Accessories - Cheyenne Prairie	1,564,595	1,564,595	1,564,595	1,564,595	1,564,595	1,564,595	1,564,595
72	34200 - Other Fuel Holders & Accessories - Neil Simpson	1,377,505	1,377,505	1,377,505	1,377,505	1,377,505	1,377,505	1,377,505
73	34200 - Other Fuel Holders & Accessories - Ben French Diesel #1 - 5	101,225	101,225	101,225	101,225	101,225	101,225	101,225
74	34200 - Other Fuel Holders & Accessories - Ben French CTs #1 - 4	1,971,329	1,971,329	1,971,329	1,971,329	1,971,329	1,971,329	1,949,654
75	34200 - Other Fuel Holders & Accessories - Lange I CT	1,516,414	1,516,414	1,516,414	1,516,414	1,516,414	1,516,414	1,516,414
76	34200 - Other Fuel Holders & Accessories - Lange II RICE	-	-	-	-	-	-	-
77	34300 - Prime Movers	-	-	-	-	-	-	-
78	34410 - Generators - Cheyenne Prairie	93,119,891	93,119,891	92,465,341	92,532,336	92,532,336	92,466,364	92,895,791
79	34410 - Generators - Neil Simpson	29,941,881	29,941,881	29,928,745	29,954,561	29,954,561	29,954,561	29,915,676
80	34410 - Generators - Ben French Diesel #1 - 5	2,130,862	2,130,862	2,130,862	2,130,862	2,130,862	2,130,862	2,130,862
81	34410 - Generators - Ben French CTs #1 - 4	18,782,757	18,782,757	18,782,757	18,782,757	18,782,757	18,782,757	18,782,757
82	34410 - Generators - Corriedale	-	-	-	-	-	-	13,180,264
83	34410 - Generators - Lange I CT	27,990,089	27,990,089	27,898,571	27,990,089	27,990,089	28,105,061	27,984,900
84	34410 - Generators - Lange II RICE	-	-	-	-	-	-	-
85	34420 - Generators - Rotatable - Cheyenne Prairie	-	-	-	-	-	-	-
86	34500 - Accessory Electric Equipment - Cheyenne Prairie	13,563,456	13,563,456	13,490,535	13,593,410	13,593,410	13,593,410	13,574,099
87	34500 - Accessory Electric Equipment - Neil Simpson	2,164,052	2,164,052	2,164,052	2,164,052	2,164,052	2,164,052	2,164,052
88	34500 - Accessory Electric Equipment - Ben French Diesel #1 - 5	136,993	136,993	136,993	136,993	136,993	136,993	136,993
89	34500 - Accessory Electric Equipment - Ben French CTs #1-4	849,858	849,858	849,858	849,858	849,858	849,858	849,858
90	34500 - Accessory Electric Equipment - Corriedale	-	-	-	-	-	-	-
91	34500 - Accessory Electric Equipment - Lange I CT	2,277,583	2,277,583	2,269,583	2,277,583	2,277,583	2,332,932	2,281,225
92	34500 - Accessory Electric Equipment - Lange II RICE	-	-	-	-	-	-	-
93	34510 - Computer Hardware	472,246	472,246	522,375	522,375	522,394	522,394	336,643
94	34520 - Computer Software	373,834	373,834	373,834	373,834	373,834	373,834	258,808
95	34530 - Communications Equipment - Cheyenne Prairie	50,442	50,442	50,442	50,442	50,442	50,442	34,921
96	34530 - Communications Equipment - Neil Simpson	3,855	3,855	3,855	3,855	3,855	3,855	2,669
97	34530 - Communications Equipment - Ben French Diesel #1 - 5	-	-	-	-	-	-	-
98	34530 - Communications Equipment - Ben French CTs #1-4	-	-	-	-	-	-	-
99	34530 - Communications Equipment - Lange I CT	-	-	-	-	-	-	-
100	34530 - Communications Equipment - Lange II RICE	-	-	-	-	-	-	-
101	34530 - Communications Equipment	-	-	-	-	-	-	-
102	34534 - Accessory Electric Equipment - Corriedale	-	-	-	-	-	-	982,312
103	34600 - Miscellaneous Power Plant Equipment - Cheyenne Prairie	23,002	23,002	23,002	23,002	23,002	23,002	23,002
104	34600 - Miscellaneous Power Plant Equipment - Neil Simpson	127,637	127,637	127,637	127,637	127,637	127,637	128,823
105	34600 - Miscellaneous Power Plant Equipment - Ben French Diesel #1 - 5	-	-	-	-	-	-	-
106	34600 - Miscellaneous Power Plant Equipment - Ben French CTs #1 - 4	168,787	168,787	168,787	168,787	168,787	168,787	168,787
107	34600 - Miscellaneous Power Plant Equipment - Lange I CT	29,907	29,907	29,907	29,907	29,907	29,907	29,907
108	34600 - Miscellaneous Power Plant Equipment - Lange II RICE	-	-	-	-	-	-	-
109	Subtotal Other Production Plant	\$ 208,922,358	\$ 208,922,358	\$ 208,132,362	\$ 208,427,566	\$ 208,427,585	\$ 208,425,489	\$ 223,509,214

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY								COST OF SERVICE STUDY	
ACCOUNT 101 ELECTRIC PLANT BALANCES								Schedule D-3	
FOR THE TEST PERIOD ENDED SEPTEMBER 30, 2025								Page 1 of 2	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Account and Description	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	
110									
111	Transmission Plant								
112	35001 - Transmission Land	888,332	888,332	888,332	888,332	888,332	888,332	888,332	
113	35002 - Transmission Land Rights	9,448,743	9,448,743	9,448,743	9,448,743	9,448,743	9,448,743	9,448,743	
114	35130 - Transmission Communication Equipment	-	-	-	-	3,182,056	3,182,056	3,182,056	
115	35200 - Transmission Structures & Improvements	1,965,335	1,965,335	1,965,335	1,965,335	1,965,335	1,965,335	1,965,335	
116	35205 - Transmission Land Improvements	55,717	55,717	55,717	55,717	55,717	55,717	55,717	
117	35300 - Transmission Sub-Station Equipment	71,627,128	71,657,060	71,644,183	71,610,235	68,467,289	68,481,693	68,411,879	
118	35300 - Transmission Sub-Station Equipment - CORRIEDALE	-	-	-	-	-	-	-	
119	35301 - Transmission Station Equipment - GSU	3,952,798	3,952,798	3,952,798	3,952,798	3,952,798	3,952,798	3,952,798	
120	35301 - Transmission Station Equipment - GSU -Wygen II - Convertible Assets	-	-	-	-	-	-	-	
121	35301 - Transmission Station Equipment - GSU - CPGS Combined Cycle	674,814	674,814	674,814	674,814	674,814	674,814	674,814	
122	35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle	-	-	-	-	-	-	-	
123	35301 - Transmission Station Equipment - GSU - CORRIEDALE	-	-	-	-	-	-	-	
124	35400 - Transmission Poles & Fixtures	864,826	864,826	864,826	864,826	864,826	864,826	864,826	
125	35500 - Transmission Towers & Fixtures	116,061,665	116,091,553	116,091,707	116,049,169	116,110,736	116,154,757	116,102,322	
126	35500 - Transmission Towers & Fixtures - CORRIEDALE	-	-	-	-	-	-	-	
127	35600 - Transmission Overhead Conductors	93,624,425	93,626,382	93,626,465	93,625,009	93,562,308	93,562,308	93,552,066	
128	35600 - Transmission Overhead Conductors - CORRIEDALE	-	-	-	-	-	-	-	
129	35900 - Transmission	6,920	6,920	6,920	6,920	6,920	6,920	6,920	
130	Subtotal Transmission Plant	\$ 299,170,703	\$ 299,232,480	\$ 299,219,839	\$ 299,141,896	\$ 299,179,874	\$ 299,238,298	\$ 299,105,807	
131									
132	Distribution Plant								
133	36001 - Distribution Land	1,567,333	1,567,333	1,567,333	1,567,333	1,567,333	1,567,333	1,567,333	
134	36002 - Distribution Land Rights	1,620,365	1,620,365	1,620,365	1,620,365	1,620,365	1,620,365	1,645,864	
135	36100 - Distribution Structures and Improvements	2,140,296	2,140,383	2,140,383	2,142,924	2,142,924	2,142,924	2,142,924	
136	36105 - Distribution Land Improvements	188,197	188,197	188,197	188,197	188,197	188,197	188,197	
137	36200 - Distribution Sub-Station Equipment	115,050,526	115,156,666	115,240,441	115,068,199	112,617,228	112,772,281	112,644,765	
138	36330 - Communication Equipment	-	-	-	-	2,825,325	2,834,120	2,832,375	
139	36400 - Poles, Towers, and Fixtures	118,042,053	118,611,014	118,520,951	117,526,391	118,856,368	119,107,020	120,836,545	
140	36500 - Overhead Conductors and Devices	66,766,518	66,932,065	66,997,875	66,815,135	67,058,424	67,188,104	67,590,897	
141	36600 - Underground Conduit	22,905,859	23,215,210	23,335,332	23,193,033	23,786,543	24,884,637	24,993,247	
142	36700 - Underground Conductors and Devices	77,579,627	78,092,514	78,765,715	78,487,357	79,844,404	82,073,598	82,281,490	
143	36801 - Line Transformers - Other Equipment	7,036,002	7,718,832	7,714,016	6,676,634	7,692,158	7,823,612	6,926,034	
144	36802 - Line Transformers - Conventional	17,555,403	17,950,713	18,085,361	17,479,476	17,979,485	18,173,527	17,856,284	
145	36803 - Line Transformers - Pad mount	45,347,996	46,222,041	46,320,025	45,823,951	46,491,441	47,130,394	47,638,400	
146	36901 - Services - Overhead	11,103,879	11,105,683	11,105,683	11,103,307	11,105,683	11,105,832	11,131,975	
147	36902 - Services - Underground	30,658,755	30,852,984	30,859,284	30,804,979	30,903,949	31,026,445	31,005,238	
148	37001 - Meters	1,726,989	1,726,989	1,726,989	1,726,989	1,725,524	1,725,524	1,758,267	
149	37004 - Meters - AMI	10,657,622	10,673,551	10,651,367	10,801,228	10,768,990	10,822,859	10,948,159	
150	37100 - Installations on Customers' Premises	2,751,174	2,759,642	2,759,642	2,749,283	2,759,642	2,759,642	2,748,202	
151	37300 - Street Lighting and Signal Systems	2,487,277	2,943,420	2,894,655	2,341,835	3,286,183	3,267,165	2,810,188	
152	Subtotal Distribution Plant	\$ 535,185,871	\$ 539,477,603	\$ 540,493,615	\$ 536,116,616	\$ 543,220,166	\$ 548,213,579	\$ 549,546,385	

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY								COST OF SERVICE STUDY	
ACCOUNT 101 ELECTRIC PLANT BALANCES								Schedule D-3	
FOR THE TEST PERIOD ENDED SEPTEMBER 30, 2025								Page 1 of 2	
(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
Line No.	Account and Description	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	13 Month Avg. Balance	
110									
111	Transmission Plant								
112	35001 - Transmission Land	888,332	888,332	888,332	888,332	888,332	888,332	888,332	
113	35002 - Transmission Land Rights	9,448,743	9,448,743	9,448,743	9,448,743	9,448,736	9,448,736	9,448,742	
114	35130 - Transmission Communication Equipment	3,182,056	3,182,056	3,182,056	3,182,056	3,182,056	3,182,056	2,202,962	
115	35200 - Transmission Structures & Improvements	1,965,335	1,965,335	1,965,335	1,965,335	1,965,335	1,965,335	1,965,335	
116	35205 - Transmission Land Improvements	55,717	55,717	55,717	55,717	55,717	55,717	55,717	
117	35300 - Transmission Sub-Station Equipment	68,481,693	68,485,495	68,464,871	68,582,919	68,582,919	68,587,871	69,468,095	
118	35300 - Transmission Sub-Station Equipment - CORRIEDALE	-	-	-	-	-	-	-	
119	35301 - Transmission Station Equipment - GSU	3,952,798	3,952,798	3,952,798	3,952,798	3,952,798	3,952,798	3,952,798	
120	35301 - Transmission Station Equipment - GSU -Wygen II - Convertible Assets	-	-	-	-	-	-	-	
121	35301 - Transmission Station Equipment - GSU - CPGS Combined Cycle	674,814	674,814	674,814	674,814	674,814	674,814	674,814	
122	35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle	-	-	-	-	-	-	-	
123	35301 - Transmission Station Equipment - GSU - CORRIEDALE	-	-	-	-	-	-	-	
124	35400 - Transmission Poles & Fixtures	864,826	864,826	864,826	864,826	864,826	864,826	864,826	
125	35500 - Transmission Towers & Fixtures	116,236,955	116,237,395	116,237,395	116,237,395	116,126,691	116,126,691	116,143,418	
126	35500 - Transmission Towers & Fixtures - CORRIEDALE	-	-	-	-	-	-	-	
127	35600 - Transmission Overhead Conductors	93,552,807	93,552,807	93,552,807	93,552,807	93,547,369	93,547,369	93,575,764	
128	35600 - Transmission Overhead Conductors - CORRIEDALE	-	-	-	-	-	-	-	
129	35900 - Transmission	6,920	6,920	6,920	6,920	6,920	6,920	6,920	
130	Subtotal Transmission Plant	\$ 299,310,995	\$ 299,315,237	\$ 299,294,613	\$ 299,412,661	\$ 299,296,513	\$ 299,301,465	\$ 299,247,722	
131									
132	Distribution Plant								
133	36001 - Distribution Land	1,567,333	1,567,333	1,566,341	1,566,341	1,566,341	1,566,341	1,567,028	
134	36002 - Distribution Land Rights	1,645,864	1,645,864	1,645,864	1,645,864	1,645,864	1,645,864	1,634,095	
135	36100 - Distribution Structures and Improvements	2,142,924	2,142,924	2,142,924	2,142,924	2,142,924	2,142,924	2,142,331	
136	36105 - Distribution Land Improvements	188,197	188,197	188,197	188,197	188,197	188,197	188,197	
137	36200 - Distribution Sub-Station Equipment	112,774,921	113,133,453	113,331,825	113,331,825	113,331,825	113,220,454	113,667,262	
138	36330 - Communication Equipment	2,834,120	2,900,567	2,916,990	2,916,990	2,916,990	2,939,289	1,993,597	
139	36400 - Poles, Towers, and Fixtures	121,939,591	122,824,359	122,239,882	123,090,273	123,157,876	122,828,355	120,583,129	
140	36500 - Overhead Conductors and Devices	68,337,501	68,913,887	68,787,636	69,205,883	69,241,540	69,219,051	67,927,271	
141	36600 - Underground Conduit	25,846,716	26,073,117	26,252,758	27,133,181	27,193,323	27,027,744	25,064,669	
142	36700 - Underground Conductors and Devices	83,405,488	83,949,391	83,933,101	85,586,127	85,741,041	85,691,850	81,956,285	
143	36801 - Line Transformers - Other Equipment	7,932,250	7,987,162	6,986,626	8,071,084	8,083,345	7,245,207	7,530,228	
144	36802 - Line Transformers - Conventional	18,488,795	18,528,728	18,164,876	18,764,184	18,778,374	18,262,621	18,159,063	
145	36803 - Line Transformers - Pad mount	48,788,858	48,964,794	48,589,356	50,030,054	50,410,923	50,074,726	47,833,305	
146	36901 - Services - Overhead	11,134,493	11,134,493	11,131,975	11,134,493	11,134,493	11,131,479	11,120,267	
147	36902 - Services - Underground	31,163,500	31,202,163	31,198,169	31,380,361	31,408,351	31,318,464	31,060,203	
148	37001 - Meters	1,758,267	1,758,267	1,758,267	1,758,267	1,758,267	1,758,267	1,743,606	
149	37004 - Meters - AMI	10,969,118	10,972,989	11,092,426	11,577,825	11,593,574	11,703,283	11,017,922	
150	37100 - Installations on Customers' Premises	2,770,991	2,770,548	2,757,473	2,772,903	2,772,903	2,758,893	2,760,841	
151	37300 - Street Lighting and Signal Systems	3,378,674	3,419,731	2,806,792	3,516,510	3,444,769	2,658,305	3,019,654	
152	Subtotal Distribution Plant	\$ 557,067,603	\$ 560,077,968	\$ 557,491,478	\$ 565,813,286	\$ 566,510,920	\$ 563,381,314	\$ 550,968,954	

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
ACCOUNT 106 ELECTRIC PLANT BALANCES
FOR THE TEST PERIOD ENDED SEPTEMBER 30, 2025

COST OF SERVICE STUDY
Schedule D-3
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Account and Description	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
1	Intangible Plant							
2	30100 - Intangible - Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	30200 - Intangible - Franchises & consents	-	-	-	-	-	-	-
4	30300 - Intangible - Miscellaneous	-	-	-	-	-	-	-
5	30305 - Intangible - Cloud Computing	-	-	-	-	-	-	-
6	Subtotal Intangible Plant	\$ -						
7								
8	Steam Production Plant							
9	31001 - Steam - Land	-	-	-	-	-	-	-
10	31002 - Steam - Land Rights	-	-	-	-	-	-	-
11	31100 - Steam - Structures & Improvements - Ben French	-	-	-	-	-	-	-
12	31100 - Steam - Structures & Improvements - Wygen III	-	-	-	-	-	-	38,240
13	31100 - Steam - Structures & Improvements - Neil Simpson II	99,120	298,500	-	8,232	17,359	43,861	50,710
14	31100 - Steam - Structures & Improvements - Neil Simpson I	-	-	-	-	-	-	-
15	31100 - Steam - Structures & Improvements - Osage	-	-	-	-	-	-	-
16	31100 - Steam - Structures & Improvements - Wyodak	-	-	-	-	-	-	-
17	31105 - Steam - Land Improvements - Ben French	-	-	-	-	-	-	-
18	31105 - Steam - Land Improvements - Neil Simpson II	-	-	-	-	-	-	-
19	31105 - Steam - Land Improvements - Wygen III	-	-	-	-	-	-	-
20	31201 - Steam - Boiler Plant Equipment - Ben French	-	-	-	-	-	-	-
21	31201 - Steam - Boiler Plant Equipment - Wygen III	680,604	-	-	-	-	-	119,684
22	31201 - Steam - Boiler Plant Equipment - Neil Simpson II	4,602,165	4,286,524	3,186,018	575,679	576,364	444,019	444,019
23	31201 - Steam - Boiler Plant Equipment - Osage	-	-	-	-	-	-	-
24	31201 - Steam - Boiler Plant Equipment - Wyodak	361,929	361,929	361,929	581,242	581,242	581,242	174,395
25	31202 - Steam - Boiler Pollution Control - Neil Simpson II	-	-	-	-	-	-	-
26	31202 - Steam - Boiler Pollution Control - Wygen III	-	-	-	-	-	-	-
27	31300 - Steam - Generators - Wyodak	-	-	-	-	-	-	-
28	31400 - Steam - Turbogens Units - Ben French	-	-	-	-	-	-	-
29	31400 - Steam - Turbogens Units - Wygen III	801,916	69,414	-	5,091	62,307	62,207	251,880
30	31400 - Steam - Turbogens Units - Neil Simpson II	-	97,046	16,374	22,881	22,881	22,881	67,726
31	31400 - Steam - Turbogens Units - Neil Simpson I	-	-	-	-	-	-	-
32	31400 - Steam - Turbogens Units - Osage	-	-	-	-	-	-	-
33	31400 - Steam - Turbogens Units - Wyodak	-	-	-	-	-	-	-
34	31500 - Steam - Accessory Electric Equipment - Ben French	-	-	-	-	-	-	-
35	31500 - Steam - Accessory Electric Equipment - Wygen III	311,538	-	-	-	-	-	-
36	31500 - Steam - Accessory Electric Equipment - Neil Simpson II	118,376	-	-	-	-	-	-
37	31500 - Steam - Accessory Electric Equipment - Neil Simpson I	-	-	-	-	-	-	-
38	31500 - Steam - Accessory Electric Equipment - Osage	-	-	-	-	-	-	-
39	31500 - Steam - Accessory Electric Equipment - Wyodak	-	-	-	-	-	-	-
40	31510 - Steam - Computer Hardware	-	-	-	-	-	-	-
41	31510 - Steam - Computer Hardware - Neil Simpson II	-	-	-	-	-	-	-
42	31520 - Steam - Computer Software	-	-	-	-	-	-	-
43	31520 - Steam - Computer Software - Neil Simpson II	-	-	-	-	-	-	-
44	31530 - Steam - Communication Equipment	-	-	-	-	1,224	1,224	-
45	31530 - Steam - Communication Equipment - Neil Simpson II	-	-	-	-	22,911	22,911	22,911
46	31600 - Steam - Miscellaneous - Ben French	-	-	-	-	-	-	-
47	31600 - Steam - Miscellaneous - Wygen III	-	-	-	-	-	-	-
48	31600 - Steam - Miscellaneous - Neil Simpson II	-	-	-	-	-	27,399	30,290
49	31600 - Steam - Miscellaneous - Neil Simpson I	-	-	-	-	-	-	-

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
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Line No.	Account and Description	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	13 Month Avg. Balance
1	Intangible Plant							
2	30100 - Intangible - Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	30200 - Intangible - Franchises & consents	-	-	-	-	-	-	-
4	30300 - Intangible - Miscellaneous	-	-	-	-	-	-	-
5	30305 - Intangible - Cloud Computing	-	-	-	-	-	-	-
6	Subtotal Intangible Plant	\$ -						
7								
8	Steam Production Plant							
9	31001 - Steam - Land	-	-	-	-	-	-	-
10	31002 - Steam - Land Rights	-	-	-	-	-	-	-
11	31100 - Steam - Structures & Improvements - Ben French	-	-	-	-	-	-	-
12	31100 - Steam - Structures & Improvements - Wygen III	38,801	38,801	48,759	48,759	48,759	-	20,163
13	31100 - Steam - Structures & Improvements - Neil Simpson II	20,683	19,410	38,906	509,406	611,803	655,532	182,579
14	31100 - Steam - Structures & Improvements - Neil Simpson I	-	-	-	-	-	-	-
15	31100 - Steam - Structures & Improvements - Osage	-	-	-	-	-	-	-
16	31100 - Steam - Structures & Improvements - Wyodak	-	-	-	-	-	-	-
17	31105 - Steam - Land Improvements - Ben French	-	-	-	-	-	-	-
18	31105 - Steam - Land Improvements - Neil Simpson II	-	-	-	-	-	-	-
19	31105 - Steam - Land Improvements - Wygen III	-	-	-	-	-	-	-
20	31201 - Steam - Boiler Plant Equipment - Ben French	-	-	-	-	-	-	-
21	31201 - Steam - Boiler Plant Equipment - Wygen III	117,147	133,230	588,748	587,816	18,672	21,407	174,408
22	31201 - Steam - Boiler Plant Equipment - Neil Simpson II	-	-	-	-	-	26,219	1,087,770
23	31201 - Steam - Boiler Plant Equipment - Osage	-	-	-	-	-	-	-
24	31201 - Steam - Boiler Plant Equipment - Wyodak	174,395	174,395	239,475	239,475	239,475	303,402	336,502
25	31202 - Steam - Boiler Pollution Control - Neil Simpson II	-	-	-	-	-	-	-
26	31202 - Steam - Boiler Pollution Control - Wygen III	-	-	-	-	-	-	-
27	31300 - Steam - Generators - Wyodak	-	-	-	-	-	-	-
28	31400 - Steam - Turbogens Units - Ben French	-	-	-	-	-	-	-
29	31400 - Steam - Turbogens Units - Wygen III	269,152	265,940	2,290,166	2,433,033	3,165,126	2,787,660	958,761
30	31400 - Steam - Turbogens Units - Neil Simpson II	44,845	45,020	-	-	-	-	26,127
31	31400 - Steam - Turbogens Units - Neil Simpson I	-	-	-	-	-	-	-
32	31400 - Steam - Turbogens Units - Osage	-	-	-	-	-	-	-
33	31400 - Steam - Turbogens Units - Wyodak	-	-	-	-	-	-	-
34	31500 - Steam - Accessory Electric Equipment - Ben French	-	-	-	-	-	-	-
35	31500 - Steam - Accessory Electric Equipment - Wygen III	-	-	-	-	-	-	23,964
36	31500 - Steam - Accessory Electric Equipment - Neil Simpson II	-	-	-	-	-	-	9,106
37	31500 - Steam - Accessory Electric Equipment - Neil Simpson I	-	-	-	-	-	-	-
38	31500 - Steam - Accessory Electric Equipment - Osage	-	-	-	-	-	-	-
39	31500 - Steam - Accessory Electric Equipment - Wyodak	-	-	-	-	-	-	-
40	31510 - Steam - Computer Hardware	-	-	-	-	-	-	-
41	31510 - Steam - Computer Hardware - Neil Simpson II	-	-	330,660	330,660	330,660	1,434,873	186,681
42	31520 - Steam - Computer Software	-	-	-	-	-	-	-
43	31520 - Steam - Computer Software - Neil Simpson II	-	-	-	-	-	-	-
44	31530 - Steam - Communication Equipment	-	-	-	-	-	-	188
45	31530 - Steam - Communication Equipment - Neil Simpson II	-	-	19,224	19,367	19,688	20,294	11,331
46	31600 - Steam - Miscellaneous - Ben French	-	-	-	-	-	-	-
47	31600 - Steam - Miscellaneous - Wygen III	-	-	-	-	-	-	-
48	31600 - Steam - Miscellaneous - Neil Simpson II	19,339	-	-	-	-	-	5,925
49	31600 - Steam - Miscellaneous - Neil Simpson I	-	-	-	-	-	-	-

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
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Line No.	Account and Description	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
50	31600 - Steam - Miscellaneous - Osage	-	-	-	-	-	-	-
51	31600 - Steam - Miscellaneous - Wyodak	-	-	-	34,180	34,180	34,180	23,131
52	Subtotal Steam Production Plant	\$ 6,975,649	\$ 5,113,414	\$ 3,564,321	\$ 1,227,306	\$ 1,318,469	\$ 1,239,925	\$ 1,222,986

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
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Line No.	Account and Description	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	13 Month Avg. Balance
50	31600 - Steam - Miscellaneous - Osage	-	-	-	-	-	-	-
51	31600 - Steam - Miscellaneous - Wyodak	23,131	23,131	28,629	28,629	28,629	74,606	25,571
52	Subtotal Steam Production Plant	\$ 707,493	\$ 699,927	\$ 3,584,566	\$ 4,197,144	\$ 4,462,811	\$ 5,323,993	\$ 3,049,077

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
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Line No.	Account and Description	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
53								
54	Wind Production Plant							
55	33821 - Wind - Structures - Corriedale	-	-	-	-	54,307	-	-
56	33823 - Wind - Wind Turbines	-	-	-	-	-	-	1,022,839
57	33824 - Wind - Wind Tower	-	-	-	-	-	-	-
58	33826 - Wind - Collector System	-	-	-	-	-	-	-
59	33832 - Wind - Communications Equipment	-	-	-	-	-	-	-
60	Subtotal Wind Production Plant	\$ -	\$ -	\$ -	\$ -	\$ 54,307	\$ -	\$ 1,022,839
61								
62	Other Production Plant							
63	34001 - Land	-	-	-	-	-	-	-
64	34100 - Structures - Cheyenne Prairie	14,911	14,911	-	11,434	11,434	11,434	11,434
65	34100 - Structures - Neil Simpson	-	-	-	-	-	-	-
66	34100 - Structures - Ben French Diesel # 1 - 5	-	-	-	-	-	-	-
67	34100 - Structures - Ben French CTs # 1 - 4	-	-	-	-	-	-	-
68	34100 - Structures - Lange I CT	-	-	-	-	-	-	-
69	34100 - Structures - Lange II RICE	-	-	-	-	-	-	-
70	34100 - Structures - Corriedale	-	-	-	54,307	-	-	-
71	34200 - Other Fuel Holders & Accessories - Cheyenne Prairie	-	-	-	-	-	-	-
72	34200 - Other Fuel Holders & Accessories - Neil Simpson	-	-	-	-	-	-	-
73	34200 - Other Fuel Holders & Accessories - Ben French Diesel #1 - 5	-	-	-	-	-	-	-
74	34200 - Other Fuel Holders & Accessories - Ben French CTs #1 - 4	-	48,680	50,100	47,350	46,962	46,962	-
75	34200 - Other Fuel Holders & Accessories - Lange I CT	-	-	-	-	-	-	-
76	34200 - Other Fuel Holders & Accessories - Lange II RICE	-	-	-	-	-	-	-
77	34300 - Prime Movers	-	-	-	-	-	-	-
78	34410 - Generators - Cheyenne Prairie	-	1,228,738	949,142	1,057,826	49,425	-	-
79	34410 - Generators - Neil Simpson	-	82,856	82,845	86,960	86,616	-	-
80	34410 - Generators - Ben French Diesel #1 - 5	-	-	-	-	-	-	-
81	34410 - Generators - Ben French CTs #1 - 4	-	-	-	-	-	-	-
82	34410 - Generators - Corriedale	-	-	-	-	-	-	-
83	34410 - Generators - Lange I CT	53,935	60,515	-	-	-	-	-
84	34410 - Generators - Lange II RICE	-	-	-	-	-	-	-
85	34420 - Generators - Rotatable - Cheyenne Prairie	-	-	-	-	-	-	-
86	34500 - Accessory Electric Equipment - Cheyenne Prairie	-	-	-	-	-	-	-
87	34500 - Accessory Electric Equipment - Neil Simpson	-	-	-	-	-	-	-
88	34500 - Accessory Electric Equipment - Ben French Diesel #1 - 5	-	-	-	-	-	-	-
89	34500 - Accessory Electric Equipment - Ben French CTs #1-4	-	-	-	-	-	-	-
90	34500 - Accessory Electric Equipment - Corriedale	-	-	-	-	-	-	-
91	34500 - Accessory Electric Equipment - Lange I CT	-	-	-	-	-	-	-
92	34500 - Accessory Electric Equipment - Lange II RICE	-	-	-	-	-	-	-
93	34510 - Computer Hardware	-	-	-	-	145,504	87,119	87,066
94	34520 - Computer Software	-	-	-	-	-	-	-
95	34530 - Communications Equipment - Cheyenne Prairie	-	-	-	-	-	-	-
96	34530 - Communications Equipment - Neil Simpson	-	-	-	-	-	-	-
97	34530 - Communications Equipment - Ben French Diesel #1 - 5	-	-	-	-	-	-	-
98	34530 - Communications Equipment - Ben French CTs #1-4	-	-	-	-	-	-	-
99	34530 - Communications Equipment - Lange I CT	-	-	-	-	-	-	-
100	34530 - Communications Equipment - Lange II RICE	-	-	-	-	-	-	-
101	34530 - Communications Equipment	-	-	-	-	-	-	-
102	34534 - Accessory Electric Equipment - Corriedale	-	-	-	-	-	-	-

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
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Line No.	Account and Description	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	13 Month Avg. Balance
53								
54	Wind Production Plant							
55	33821 - Wind - Structures - Corriedale	-	-	-	-	-	-	4,177
56	33823 - Wind - Wind Turbines	692,636	723,387	723,387	723,387	723,387	723,387	410,185
57	33824 - Wind - Wind Tower	-	-	-	-	-	-	-
58	33826 - Wind - Collector System	-	-	-	-	-	-	-
59	33832 - Wind - Communications Equipment	-	-	-	-	-	-	-
60	Subtotal Wind Production Plant	\$ 692,636	\$ 723,387	\$ 414,363				
61								
62	Other Production Plant							
63	34001 - Land	-	-	-	-	-	-	-
64	34100 - Structures - Cheyenne Prairie	-	-	-	-	-	15,094	6,973
65	34100 - Structures - Neil Simpson	-	-	-	-	-	-	-
66	34100 - Structures - Ben French Diesel # 1 - 5	-	-	-	-	-	-	-
67	34100 - Structures - Ben French CTs # 1 - 4	-	-	-	-	-	-	-
68	34100 - Structures - Lange I CT	-	-	-	-	-	-	-
69	34100 - Structures - Lange II RICE	-	-	-	-	-	-	-
70	34100 - Structures - Corriedale	-	-	-	-	-	-	4,177
71	34200 - Other Fuel Holders & Accessories - Cheyenne Prairie	-	-	-	-	-	-	-
72	34200 - Other Fuel Holders & Accessories - Neil Simpson	-	-	-	-	-	-	-
73	34200 - Other Fuel Holders & Accessories - Ben French Diesel #1 - 5	-	-	-	-	-	-	-
74	34200 - Other Fuel Holders & Accessories - Ben French CTs #1 - 4	-	-	-	-	-	-	18,466
75	34200 - Other Fuel Holders & Accessories - Lange I CT	-	-	-	-	-	-	-
76	34200 - Other Fuel Holders & Accessories - Lange II RICE	-	-	-	-	-	-	-
77	34300 - Prime Movers	-	-	-	-	-	-	-
78	34410 - Generators - Cheyenne Prairie	-	-	14,074	37,016	37,016	21,414	261,127
79	34410 - Generators - Neil Simpson	23,215	25,815	25,815	-	-	-	31,856
80	34410 - Generators - Ben French Diesel #1 - 5	-	-	-	-	-	-	-
81	34410 - Generators - Ben French CTs #1 - 4	-	-	-	-	-	-	-
82	34410 - Generators - Corriedale	-	-	-	-	-	-	-
83	34410 - Generators - Lange I CT	-	158,527	161,743	162,915	201,193	-	61,448
84	34410 - Generators - Lange II RICE	-	-	-	-	-	-	-
85	34420 - Generators - Rotatable - Cheyenne Prairie	-	-	-	-	-	-	-
86	34500 - Accessory Electric Equipment - Cheyenne Prairie	-	-	102,755	-	-	-	7,904
87	34500 - Accessory Electric Equipment - Neil Simpson	-	-	-	-	-	-	-
88	34500 - Accessory Electric Equipment - Ben French Diesel #1 - 5	-	-	-	-	-	-	-
89	34500 - Accessory Electric Equipment - Ben French CTs #1-4	-	-	-	-	-	-	-
90	34500 - Accessory Electric Equipment - Corriedale	-	-	-	-	-	-	-
91	34500 - Accessory Electric Equipment - Lange I CT	-	-	61,146	52,403	51,429	-	12,691
92	34500 - Accessory Electric Equipment - Lange II RICE	-	-	-	-	-	-	-
93	34510 - Computer Hardware	81,693	81,693	-	-	132,642	131,716	57,495
94	34520 - Computer Software	-	-	-	-	-	-	-
95	34530 - Communications Equipment - Cheyenne Prairie	-	-	-	-	-	-	-
96	34530 - Communications Equipment - Neil Simpson	-	-	-	-	-	-	-
97	34530 - Communications Equipment - Ben French Diesel #1 - 5	-	-	-	-	-	-	-
98	34530 - Communications Equipment - Ben French CTs #1-4	-	-	-	-	-	-	-
99	34530 - Communications Equipment - Lange I CT	-	-	-	-	-	-	-
100	34530 - Communications Equipment - Lange II RICE	-	-	-	-	-	-	-
101	34530 - Communications Equipment	-	-	-	-	-	-	-
102	34534 - Accessory Electric Equipment - Corriedale	-	-	-	-	-	-	-

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Line No.	Account and Description	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	
103	34600 - Miscellaneous Power Plant Equipment - Cheyenne Prairie	-	-	-	-	-	-	-	
104	34600 - Miscellaneous Power Plant Equipment - Neil Simpson	-	-	-	-	-	-	-	
105	34600 - Miscellaneous Power Plant Equipment - Ben French Diesel #1 - 5	-	-	-	-	-	-	-	
106	34600 - Miscellaneous Power Plant Equipment - Ben French CTs #1 - 4	-	-	-	-	-	-	-	
107	34600 - Miscellaneous Power Plant Equipment - Lange I CT	-	-	-	-	-	-	-	
108	34600 - Miscellaneous Power Plant Equipment - Lange II RICE	-	-	-	-	-	-	-	
109	Subtotal Other Production Plant	\$ 68,846	\$ 1,435,700	\$ 1,082,087	\$ 1,257,878	\$ 339,941	\$ 145,515	\$ 98,501	

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Line No.	Account and Description	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	13 Month Avg. Balance	
103	34600 - Miscellaneous Power Plant Equipment - Cheyenne Prairie	-	-	-	-	-	-	-	
104	34600 - Miscellaneous Power Plant Equipment - Neil Simpson	-	-	-	-	-	-	-	
105	34600 - Miscellaneous Power Plant Equipment - Ben French Diesel #1 - 5	-	-	-	-	-	-	-	
106	34600 - Miscellaneous Power Plant Equipment - Ben French CTs #1 - 4	-	-	-	-	-	-	-	
107	34600 - Miscellaneous Power Plant Equipment - Lange I CT	-	-	-	-	-	-	-	
108	34600 - Miscellaneous Power Plant Equipment - Lange II RICE	-	-	-	-	-	-	-	
109	Subtotal Other Production Plant	\$ 104,908	\$ 266,035	\$ 365,533	\$ 252,334	\$ 422,280	\$ 168,223	\$ 462,137	

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Line No.	Account and Description	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
110								
111	Transmission Plant							
112	35001 - Transmission Land	-	-	-	-	-	-	-
113	35002 - Transmission Land Rights	-	-	-	-	-	-	-
114	35130 - Transmission Communication Equipment	-	-	-	-	-	-	-
115	35200 - Transmission Structures & Improvements	-	-	-	-	-	-	-
116	35205 - Transmission Land Improvements	-	-	-	-	-	-	-
117	35300 - Transmission Sub-Station Equipment	77,797	100,091	85,336	84,289	28,289	31,205	52,551
118	35300 - Transmission Sub-Station Equipment - CORRIEDALE	-	-	-	-	-	-	-
119	35301 - Transmission Station Equipment - GSU	-	-	-	-	-	-	-
120	35301 - Transmission Station Equipment - GSU - Wygen II - Convertible Assets	-	-	-	-	-	-	-
121	35301 - Transmission Station Equipment - GSU - CPGS Combined Cycle	-	-	-	-	-	-	-
122	35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle	-	-	-	-	-	-	-
123	35301 - Transmission Station Equipment - GSU - CORRIEDALE	-	-	-	-	-	-	-
124	35400 - Transmission Poles & Fixtures	-	-	-	-	-	-	-
125	35500 - Transmission Towers & Fixtures	91,461	119,882	60,481	212,363	223,424	136,121	136,121
126	35500 - Transmission Towers & Fixtures - CORRIEDALE	-	-	-	-	-	-	-
127	35600 - Transmission Overhead Conductors	63,091	63,158	(25,830)	(25,644)	2,254	2,169	(87)
128	35600 - Transmission Overhead Conductors - CORRIEDALE	-	-	-	-	-	-	-
129	35900 - Transmission	-	-	-	-	-	-	-
130	Subtotal Transmission Plant	\$ 232,349	\$ 283,131	\$ 119,987	\$ 271,008	\$ 253,967	\$ 169,495	\$ 188,586
131								
132	Distribution Plant							
133	36001 - Distribution Land	-	-	23,160	23,160	23,160	23,160	-
134	36002 - Distribution Land Rights	-	-	-	-	-	-	-
135	36100 - Distribution Structures and Improvements	2,628	2,628	2,628	-	-	-	-
136	36105 - Distribution Land Improvements	-	-	-	-	-	-	-
137	36200 - Distribution Sub-Station Equipment	166,535	386,304	838,901	840,529	730,798	625,582	778,547
138	36330 - Communication Equipment	-	-	-	-	-	-	19,158
139	36400 - Poles, Towers, and Fixtures	4,921,661	5,250,772	5,425,965	7,210,262	7,071,484	6,598,076	4,104,634
140	36500 - Overhead Conductors and Devices	4,460,740	4,631,981	3,953,334	4,385,393	4,882,742	4,735,991	4,300,473
141	36600 - Underground Conduit	2,359,250	1,952,000	2,039,636	1,908,290	1,177,259	1,157,340	1,070,639
142	36700 - Underground Conductors and Devices	8,896,031	10,297,819	10,001,923	10,442,856	10,297,244	6,463,841	9,009,697
143	36801 - Line Transformers - Other Equipment	1,016,916	1,124,400	1,185,699	1,187,947	1,031,869	918,462	1,002,631
144	36802 - Line Transformers - Conventional	360,189	395,013	421,156	441,815	546,385	481,398	492,095
145	36803 - Line Transformers - Pad mount	208,103	230,393	355,941	341,873	431,865	233,430	247,812
146	36901 - Services - Overhead	33,090	39,500	40,060	40,209	40,354	36,541	48,006
147	36902 - Services - Underground	454,966	605,396	671,737	724,890	822,160	937,920	959,558
148	37001 - Meters	1,675	16,598	40,178	9,520	17,522	31,045	2,390
149	37004 - Meters - AMI	3,351	33,196	82,470	21,023	36,996	64,043	6,731
150	37100 - Installations on Customers' Premises	572,781	582,384	589,662	597,272	602,226	606,009	612,606
151	37300 - Street Lighting and Signal Systems	551,235	759,526	761,967	886,541	501,476	520,483	516,398
152	Subtotal Distribution Plant	\$ 24,009,152	\$ 26,307,910	\$ 26,434,417	\$ 29,061,578	\$ 28,213,539	\$ 23,433,320	\$ 23,171,376

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110								
111	Transmission Plant							
112	35001 - Transmission Land	-	-	-	-	-	-	-
113	35002 - Transmission Land Rights	-	-	-	-	-	-	-
114	35130 - Transmission Communication Equipment	-	12,751	13,703	13,703	13,703	-	4,143
115	35200 - Transmission Structures & Improvements	-	-	-	-	-	-	-
116	35205 - Transmission Land Improvements	-	-	-	-	-	-	-
117	35300 - Transmission Sub-Station Equipment	334,064	335,945	287,596	-	-	-	109,013
118	35300 - Transmission Sub-Station Equipment - CORRIEDALE	-	-	-	-	-	-	-
119	35301 - Transmission Station Equipment - GSU	-	-	-	-	-	-	-
120	35301 - Transmission Station Equipment - GSU -Wygen II - Convertible Assets	-	-	-	-	-	-	-
121	35301 - Transmission Station Equipment - GSU - CPGS Combined Cycle	-	-	-	-	-	-	-
122	35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle	-	-	-	-	-	-	-
123	35301 - Transmission Station Equipment - GSU - CORRIEDALE	-	-	-	-	-	-	-
124	35400 - Transmission Poles & Fixtures	-	-	-	-	-	-	-
125	35500 - Transmission Towers & Fixtures	660	-	-	-	-	-	75,424
126	35500 - Transmission Towers & Fixtures - CORRIEDALE	-	-	-	-	-	-	-
127	35600 - Transmission Overhead Conductors	-	-	-	-	-	-	6,085
128	35600 - Transmission Overhead Conductors - CORRIEDALE	-	-	-	-	-	-	-
129	35900 - Transmission	-	-	-	-	-	-	-
130	Subtotal Transmission Plant	\$ 334,724	\$ 348,696	\$ 301,299	\$ 13,703	\$ 13,703	\$ -	\$ 194,665
131								
132	Distribution Plant							
133	36001 - Distribution Land	-	-	-	-	-	-	7,126
134	36002 - Distribution Land Rights	-	-	-	-	-	-	-
135	36100 - Distribution Structures and Improvements	-	-	-	-	-	-	606
136	36105 - Distribution Land Improvements	-	-	-	-	-	-	-
137	36200 - Distribution Sub-Station Equipment	757,126	281,426	-	5,132,050	5,232,723	5,426,653	1,630,552
138	36330 - Communication Equipment	18,168	19,285	8,246	5,291	5,291	4,149	6,122
139	36400 - Poles, Towers, and Fixtures	3,770,693	3,543,557	3,759,645	4,796,891	5,275,150	5,839,017	5,197,524
140	36500 - Overhead Conductors and Devices	2,815,467	1,758,745	2,368,647	2,369,915	2,474,423	2,511,871	3,511,517
141	36600 - Underground Conduit	1,058,485	1,028,591	489,797	601,840	725,775	639,414	1,246,793
142	36700 - Underground Conductors and Devices	8,096,693	8,039,643	8,081,253	6,004,819	6,726,790	6,947,294	8,408,146
143	36801 - Line Transformers - Other Equipment	1,950,772	2,048,679	2,134,156	2,398,004	2,525,882	2,281,980	1,600,569
144	36802 - Line Transformers - Conventional	536,730	571,876	581,706	601,618	618,152	540,547	506,821
145	36803 - Line Transformers - Pad mount	290,493	256,357	268,870	288,540	301,327	283,176	287,552
146	36901 - Services - Overhead	103,924	102,830	164,385	140,381	90,626	89,418	74,563
147	36902 - Services - Underground	1,006,054	1,060,946	1,307,282	1,393,731	1,458,001	1,461,011	989,512
148	37001 - Meters	9,394	19,100	8,443	19,083	24,756	317	15,386
149	37004 - Meters - AMI	20,740	40,152	19,873	97,178	101,310	67,078	45,703
150	37100 - Installations on Customers' Premises	622,663	633,912	644,346	659,649	663,583	665,034	619,394
151	37300 - Street Lighting and Signal Systems	554,024	575,190	570,731	607,487	609,710	744,160	627,610
152	Subtotal Distribution Plant	\$ 21,611,425	\$ 19,980,288	\$ 20,407,381	\$ 25,116,478	\$ 26,833,499	\$ 27,501,118	\$ 24,775,498

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
ACCOUNT 106 ELECTRIC PLANT BALANCES
FOR THE TEST PERIOD ENDED SEPTEMBER 30, 2025

COST OF SERVICE STUDY
Schedule D-3
Page 2 of 2

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Account and Description	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
153								
154	General Plant							
155	38901 - Land and Land Rights	-	-	-	-	-	-	-
156	39001 - Structures and Improvements	228,560	261,720	260,804	796,048	626,117	612,187	525,478
157	39001 - General Structures and Improvements - Common	-	-	-	-	-	-	-
158	39005 - General Land Improvements	-	-	-	-	-	-	-
159	39005 - General Land Improvements - Common	-	-	-	-	-	-	-
160	39051 - Structures and Improvements - Leased	-	-	-	-	-	-	-
161	39101 - Office Furniture and Equipment	8,403	16,892	16,816	16,816	8,414	8,414	-
162	39103 - Computer Hardware	11,694	15,587	92,429	580,607	560,635	563,068	562,588
163	39104 - Computer Software	-	-	-	-	-	-	-
164	39104 - Computer Software - Common	-	-	-	-	-	-	-
165	39107 - Ipad Hardware	-	-	-	-	-	-	-
166	39108 - Furniture & Equipment - Horizon Point	-	-	-	-	-	-	-
167	39201 - Transportation Equipment - Subunit	-	-	-	-	-	59,118	111,712
168	39202 - Transportation Equipment - Cars	-	-	292,993	317,080	316,977	322,495	322,534
169	39203 - Transportation Equipment - Light Trucks	60,459	60,459	118,170	208,323	372,622	376,657	547,075
170	39204 - Transportation Equipment - Medium Trucks	233,285	235,781	386,438	610,746	773,800	777,755	778,131
171	39205 - Transportation Equipment - Heavy Trucks	1,632,531	1,949,306	1,968,441	2,285,186	2,290,794	2,296,930	2,296,969
172	39206 - Transportation Equipment - Trailers	-	-	85,626	85,626	85,626	86,913	221,846
173	39300 - Stores Equipment	48,496	53,795	53,795	-	-	-	-
174	39400 - Tools, Shop and Garage Equipment	53,364	274,033	276,915	258,503	298,631	286,826	107,128
175	39410 - Vehicles - Tools and Shop Equipment	-	-	-	-	-	-	-
176	39500 - Laboratory Equipment	-	-	3,995	3,995	3,995	3,995	3,995
177	39601 - Power Operated Equipment - Short-Life	-	-	-	-	-	-	-
178	39602 - Power Operated Equipment - Long-Life	102,727	107,089	107,089	107,089	116,759	116,759	119,958
179	39700 - Communication Equipment	(26,353)	(26,353)	(3,353)	24,135	-	-	588
180	39701 - Computer Hardware	-	-	-	-	505,251	505,251	501,358
181	39702 - Computer Software	-	-	-	-	-	-	-
182	39703 - Communication Equipment	-	-	-	-	-	-	-
183	39710 - Communication Equipment - Towers	-	-	-	114,617	114,617	114,617	114,617
184	39800 - Miscellaneous Equipment	-	-	-	4,939	4,939	4,939	4,939
185	39808 - Miscellaneous Equipment - Horizon Point	-	-	-	-	-	-	-
186	Subtotal General Plant	\$ 2,353,165	\$ 2,948,310	\$ 3,660,159	\$ 5,413,712	\$ 6,079,176	\$ 6,135,924	\$ 6,218,917
187								
188	Plant Acquisition Adjustment							
189	114 - Plant Acquisition Adjustment	-	-	-	-	-	-	-
190	Total Plant Acquisition Adjustment	\$ -						
191								
192	Other Utility Plant							
193	118 - BHSC Allocated Plant - Other Utility Plant (Customer) - Note (1a)	-	-	-	-	-	-	-
194	118 - BHSC Allocated Plant - Other Utility Plant - Note (1b)	-	-	-	-	-	-	-
195	Subtotal Other and Non-Utility Plant	\$ -						
196								
197	Total Electric Plant in Service	\$ 33,639,161	\$ 36,088,464	\$ 34,860,970	\$ 37,231,482	\$ 36,259,399	\$ 31,124,180	\$ 31,923,204

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY								COST OF SERVICE STUDY	
ACCOUNT 106 ELECTRIC PLANT BALANCES								Schedule D-3	
FOR THE TEST PERIOD ENDED SEPTEMBER 30, 2025								Page 2 of 2	
(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
Line No.	Account and Description	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	13 Month Avg. Balance	
153									
154	General Plant								
155	38901 - Land and Land Rights	-	-	-	-	-	-	-	
156	39001 - Structures and Improvements	531,988	-	32,307	32,307	118,812	92,028	316,797	
157	39001 - General Structures and Improvements - Common	-	-	-	-	-	-	-	
158	39005 - General Land Improvements	-	-	-	-	-	-	-	
159	39005 - General Land Improvements - Common	-	-	-	-	-	-	-	
160	39051 - Structures and Improvements - Leased	-	-	-	-	-	-	-	
161	39101 - Office Furniture and Equipment	13,697	14,822	-	-	-	-	8,021	
162	39103 - Computer Hardware	561,424	1,648	-	881,904	1,095,955	33,504	381,619	
163	39104 - Computer Software	-	-	-	881,904	881,904	881,904	203,516	
164	39104 - Computer Software - Common	-	-	-	-	-	-	-	
165	39107 - Ipad Hardware	-	-	-	-	-	-	-	
166	39108 - Furniture & Equipment - Horizon Point	-	-	-	-	-	-	-	
167	39201 - Transportation Equipment - Subunit	111,712	115,484	115,540	115,540	118,472	118,472	66,619	
168	39202 - Transportation Equipment - Cars	322,534	322,534	322,534	322,534	322,534	-	244,981	
169	39203 - Transportation Equipment - Light Trucks	561,434	633,897	640,777	700,706	923,452	746,283	457,717	
170	39204 - Transportation Equipment - Medium Trucks	777,559	318,228	470,508	317,895	331,773	164,165	475,082	
171	39205 - Transportation Equipment - Heavy Trucks	2,296,866	714,265	652,015	652,015	652,015	-	1,514,410	
172	39206 - Transportation Equipment - Trailers	226,400	226,400	515,896	547,429	611,314	572,397	251,190	
173	39300 - Stores Equipment	-	-	-	-	-	-	12,007	
174	39400 - Tools, Shop and Garage Equipment	114,253	110,919	31,038	23,035	23,035	72,677	148,489	
175	39410 - Vehicles - Tools and Shop Equipment	-	-	-	-	-	-	-	
176	39500 - Laboratory Equipment	3,995	-	-	-	-	-	1,844	
177	39601 - Power Operated Equipment - Short-Life	-	-	-	-	-	-	-	
178	39602 - Power Operated Equipment - Long-Life	119,958	-	-	-	-	-	69,033	
179	39700 - Communication Equipment	588	588	-	-	-	-	(2,320)	
180	39701 - Computer Hardware	501,358	486,570	-	-	-	-	192,291	
181	39702 - Computer Software	-	-	-	-	-	-	-	
182	39703 - Communication Equipment	-	-	-	-	-	-	-	
183	39710 - Communication Equipment - Towers	114,617	-	-	-	-	-	44,084	
184	39800 - Miscellaneous Equipment	4,939	-	-	-	-	-	1,899	
185	39808 - Miscellaneous Equipment - Horizon Point	-	-	-	-	-	-	-	
186	Subtotal General Plant	\$ 6,263,322	\$ 2,945,354	\$ 2,780,615	\$ 4,475,269	\$ 5,079,265	\$ 2,681,430	\$ 4,387,278	
187									
188	Plant Acquisition Adjustment								
189	114 - Plant Acquisition Adjustment	-	-	-	-	-	-	-	
190	Total Plant Acquisition Adjustment	\$ -							
191									
192	Other Utility Plant								
193	118 - BHSC Allocated Plant - Other Utility Plant (Customer) - Note (1a)	-	-	-	-	-	-	-	
194	118 - BHSC Allocated Plant - Other Utility Plant - Note (1b)	-	-	-	-	-	-	-	
195	Subtotal Other and Non-Utility Plant	\$ -							
196									
197	Total Electric Plant in Service	\$ 29,714,508	\$ 24,963,686	\$ 28,162,781	\$ 34,778,314	\$ 37,534,945	\$ 36,398,151	\$ 33,283,019	

Line No.	FERC Account	Account and Description	Test Period Balance September 30, 2025	Adjustment to Accumulated Depreciation for Capital Additions (Sched. E-1)	Adjustment to Accumulated Depreciation for Capital Retirements (Sched. E-2)	Accumulated Depreciation as of September 30, 2026 for Existing Assets (Sched. E-3)	Removal of Accumulated Depreciation for DC Tie Plant (Sched T-1) Note (2)	Removal of Accumulated Depreciation for CUS Transmission Plant (Sched T-2) Note (2)	Pro Forma Period Balance September 30, 2026
1		Intangible Plant							
2	30100	Intangible - Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	30200	Intangible - Franchises & Consents	-	-	-	-	-	-	-
4	30300	Intangible - Miscellaneous	-	-	-	-	-	-	-
5	30305	Intangible - Cloud Computing	-	71,812	-	-	-	-	71,812
6		Total Intangible Plant	\$ -	\$ 71,812	\$ -	\$ -	\$ -	\$ -	\$ 71,812
7									
8		Steam Generation Plant							
9	31001	Steam - Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	31002	Steam - Land Rights	-	-	-	-	-	-	-
11	31100	Steam - Structures & Improvements - Ben French	234,077	-	-	-	-	-	234,077
12	31100	Steam - Structures & Improvements - Wygen III	3,452,861	4,147	(54,616)	290,049	-	-	3,692,441
13	31100	Steam - Structures & Improvements - Neil Simpson II	12,144,544	117,058	(1,052,490)	1,068,605	-	-	12,277,716
14	31100	Steam - Structures & Improvements - Neil Simpson I	-	-	-	-	-	-	-
15	31100	Steam - Structures & Improvements - Osage	(0)	-	-	-	-	-	(0)
16	31100	Steam - Structures & Improvements - Wyodak	10,351,178	-	-	260,340	-	-	10,611,519
17	31105	Steam - Land Improvements - Ben French	-	-	-	-	-	-	-
18	31105	Steam - Land Improvements - Neil Simpson II	525	-	-	-	-	-	525
19	31105	Steam - Land Improvements - Wygen III	1,369	-	-	-	-	-	1,369
20	31201	Steam - Boiler Plant Equipment - Ben French	526,779	-	-	-	-	-	526,779
21	31201	Steam - Boiler Plant Equipment - Wygen III	16,248,918	16,246	(185,549)	1,681,066	-	-	17,760,681
22	31201	Steam - Boiler Plant Equipment - Neil Simpson II	40,471,022	610,056	(5,215,589)	3,161,744	-	-	39,027,233
23	31201	Steam - Boiler Plant Equipment - Osage	0	-	-	-	-	-	0
24	31201	Steam - Boiler Plant Equipment - Wyodak	51,782,848	12,985	(106,061)	2,557,772	-	-	54,247,544
25	31202	Steam - Boiler Pollution Control - Neil Simpson II	66,677	-	-	-	-	-	66,677
26	31202	Steam - Boiler Pollution Control - Wygen III	27	-	-	-	-	-	27
27	31300	Steam - Generators - Wyodak	368,411	-	-	17,126	-	-	385,538
28	31400	Steam - Turbogen Units - Ben French	(1,058,864)	-	-	-	-	-	(1,058,864)
29	31400	Steam - Turbogen Units - Wygen III	11,785,912	2,680	(30,042)	1,662,887	-	-	13,421,437
30	31400	Steam - Turbogen Units - Neil Simpson II	16,739,202	17,112	(142,954)	1,342,707	-	-	17,956,067
31	31400	Steam - Turbogen Units - Neil Simpson I	(19,862)	-	-	-	-	-	(19,862)
32	31400	Steam - Turbogen Units - Osage	(0)	-	-	-	-	-	(0)
33	31400	Steam - Turbogen Units - Wyodak	8,178,637	-	-	407,406	-	-	8,586,043
34	31500	Steam - Accessory Electric Equipment - Ben French	680,709	-	-	-	-	-	680,709
35	31500	Steam - Accessory Electric Equipment - Wygen III	(97,582)	-	-	150,519	-	-	52,938
36	31500	Steam - Accessory Electric Equipment - Neil Simpson II	3,554,643	-	-	213,521	-	-	3,768,164
37	31500	Steam - Accessory Electric Equipment - Neil Simpson I	-	-	-	-	-	-	(14,238)
38	31500	Steam - Accessory Electric Equipment - Osage	179,272	-	-	-	-	-	179,272
39	31500	Steam - Accessory Electric Equipment - Wyodak	7,565,410	-	-	215,505	-	-	7,780,915
40	31510	Steam - Computer Hardware	583,510	8,900	(226,894)	42,360	-	-	407,876
41	31510	Steam - Computer Hardware - Neil Simpson II	36,028	4,540	(472,363)	59,551	-	-	(372,244)
42	31520	Steam - Computer Software	19,718	-	-	1,742	-	-	21,461
43	31520	Steam - Computer Software - Neil Simpson II	119,337	62,545	-	7,406	-	-	189,287
44	31530	Steam - Communication Equipment	78,923	3,500	-	19,298	-	-	101,722
45	31530	Steam - Communication Equipment - Neil Simpson II	116,091	-	-	13,272	-	-	129,363
46	31600	Steam - Miscellaneous - Ben French	67,923	-	-	-	-	-	67,923
47	31600	Steam - Miscellaneous - Wygen III	(452,081)	1,642	(15,613)	1,080	-	-	(464,973)
48	31600	Steam - Miscellaneous - Neil Simpson II	725,933	3,645	(29,000)	44,814	-	-	744,853
49	31600	Steam - Miscellaneous - Neil Simpson I	832	-	-	-	-	-	832
50	31600	Steam - Miscellaneous - Osage	19,232	-	-	-	-	-	19,232
51	31600	Steam - Miscellaneous - Wyodak	649,433	-	-	51,217	-	-	700,650
52		Total Steam Generation Plant	\$ 185,106,816	\$ 865,056	\$ (7,531,172)	\$ 13,269,988	\$ -	\$ -	\$ 191,710,688
53									
54		Wind Generation Plant							
55	33821	Wind - Structures - Corridale	\$ 573,239	\$ 1,264	\$ (10,326)	\$ 136,332	\$ -	\$ -	\$ 700,510
56	33823	Wind - Wind Turbines	5,466,300	(13,341)	109,459	1,209,243	-	-	6,771,661
57	33824	Wind - Wind Tower	2,551,848	-	-	511,189	-	-	3,063,037
58	33826	Wind - Collector System	569,317	-	-	127,701	-	-	697,017
59	33832	Wind - Communications Equipment	4,126	-	-	1,670	-	-	5,797
60		Total Other Generation Plant	\$ 9,164,831	\$ (12,077)	\$ 99,133	\$ 1,986,135	\$ -	\$ -	\$ 11,238,021
61									
62		Other Generation Plant							
63	34001	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	34100	Structures - Cheyenne Prairie	1,214,654	1,055	(12,403)	160,389	-	-	1,363,695
65	34100	Structures - Neil Simpson CT	151,191	413	(4,467)	9,530	-	-	156,667
66	34100	Structures - Ben French Diesel # 1 - 5	-	-	-	-	-	-	-
67	34100	Structures - Ben French CTs # 1 - 4	1,206,002	-	-	38,200	-	-	1,244,202
68	34100	Structures - Lange I CT	176,424	5,980	(59,984)	14,066	-	-	136,486
69	34100	Structures - Lange II RICE	-	1,503,578	-	-	-	-	1,503,578
70	34100	Structures - Corridale	-	-	-	-	-	-	-
71	34200	Other Fuel Holders & Accessories - Cheyenne Prairie	477,702	-	-	46,625	-	-	524,327
72	34200	Other Fuel Holders & Accessories - Neil Simpson CT	305,273	-	-	35,264	-	-	340,537
73	34200	Other Fuel Holders & Accessories - Ben French Diesel # 1 - 5	26,619	-	-	5,112	-	-	31,731
74	34200	Other Fuel Holders & Accessories - Ben French CTs # 1 - 4	1,372,211	-	-	51,649	-	-	1,423,860
75	34200	Other Fuel Holders & Accessories - Lange I CT	785,665	236	(2,972)	34,726	-	-	817,655
76	34200	Other Fuel Holders & Accessories - Lange II RICE	-	251,581	-	-	-	-	251,581
77	34300	Prime Movers	-	-	-	-	-	-	-
78	34410	Generators - Cheyenne Prairie	7,532,127	7,972	(92,803)	2,746,887	-	-	10,194,183
79	34410	Generators - Neil Simpson CT	14,725,772	270,120	(2,972,589)	766,837	-	-	12,790,140
80	34410	Generators - Ben French Diesel # 1 - 5	972,455	-	-	107,609	-	-	1,080,063
81	34410	Generators - Ben French CTs # 1 - 4	16,639,644	-	-	492,108	-	-	17,131,752
82	34410	Generators - Corridale	-	-	-	-	-	-	-
83	34410	Generators - Lange I CT I CT	13,374,620	44,901	(536,547)	643,606	-	-	13,526,580
84	34410	Generators - Lange II RICE CT	-	3,506,320	-	-	-	-	3,506,320
85	34420	Generators - Rotatable - Cheyenne Prairie	13,082,629	-	-	-	-	-	13,082,629
86	34500	Accessory Electric Equipment - Cheyenne Prairie	4,339,364	-	-	409,162	-	-	4,748,526
87	34500	Accessory Electric Equipment - Neil Simpson CT	1,291,162	-	-	55,400	-	-	1,346,562
88	34500	Accessory Electric Equipment - Ben French Diesel # 1 - 5	22,107	-	-	6,918	-	-	29,026
89	34500	Accessory Electric Equipment - Ben French CTs #1-4	287,175	-	-	22,266	-	-	309,441
90	34500	Accessory Electric Equipment - Corridale	-	-	-	-	-	-	-
91	34500	Accessory Electric Equipment - Lange I CT	903,057	933	(8,935)	53,424	-	-	948,478
92	34500	Accessory Electric Equipment - Lange II RICE	-	153,838	-	-	-	-	153,838
93	34510	Computer Hardware	139,002	4,684	(420,741)	159,145	-	-	(117,911)
94	34520	Computer Software	172,833	-	-	29,496	-	-	202,328
95	34530	Communications Equipment - Cheyenne Prairie	6,602	-	-	1,518	-	-	8,120
96	34530	Communications Equipment - Neil Simpson CT	3,423	-	-	99	-	-	3,522
97	34530	Communications Equipment - Ben French Diesel # 1 - 5	-	-	-	-	-	-	-
98	34530	Communications Equipment - Ben French CTs #1-4	-	-	-	-	-	-	-
99	34530	Communications Equipment - Lange I CT	-	-	-	-	-	-	-
100	34530	Communications Equipment - Lange II RICE	-	-	-	-	-	-	-
101	34530	Communications Equipment	2,535	-	-	-	-	-	2,535
102	34534	Accessory Electric Equipment - Corridale	-	-	-	-	-	-	-
103	34600	Miscellaneous Power Plant Equipment - Cheyenne Prairie	5,948	-	-	837	-	-	6,785
104	34600	Miscellaneous Power Plant Equipment - Neil Simpson CT	46,908	17,334	(148,193)	3,268	-	-	(80,683)
105	34600	Miscellaneous Power Plant Equipment - Ben French Diesel # 1 - 5	-	-	-	-	-	-	-
106	34600	Miscellaneous Power Plant Equipment - Ben French CTs # 1 - 4	201,684	-	-	4,422	-	-	206,106
107	34600	Miscellaneous Power Plant Equipment - Lange I CT	12,945	-	-	685	-	-	13,630
108	34600	Miscellaneous Power Plant Equipment - Lange II RICE	-	114,176	-	-	-	-	114,176
109		Total Other Generation Plant	\$ 79,477,731	\$ 5,883,121	\$ (4,259,635)	\$ 5,899,246	\$ -	\$ -	\$ 87,000,464

Line No.	FERC Account	Account and Description	Test Period Balance September 30, 2025	Adjustment to Accumulated Depreciation for Capital Additions (Schd. E-1)	Adjustment to Accumulated Depreciation for Capital Retirements (Schd. E-2)	Accumulated Depreciation as of September 30, 2026 for Existing Assets (Schd. E-3)	Removal of Accumulated Depreciation for DC Tie Plant (Schd T-1) Note (2)	Removal of Accumulated Depreciation for CUS Transmission Plant (Schd T-2) Note (2)	Pro Forma Period Balance September 30, 2026
1		Intangible Plant							
2	30100	Intangible - Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	30200	Intangible - Franchises & Consents	-	-	-	-	-	-	-
4	30300	Intangible - Miscellaneous	-	-	-	-	-	-	-
5	30305	Intangible - Cloud Computing	-	71,812	-	-	-	-	71,812
110									
111		Transmission Plant							
112	35001	Transmission Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	35002	Transmission Land Rights	-	-	-	-	-	-	-
114	35130	Transmission Communication Equipment	1,291,800	-	-	67,778	(144,942)	(911,561)	303,075
115	35200	Transmission Structures & Improvements	1,034,491	81	(1,435)	35,966	(413,094)	(492,323)	163,687
116	35205	Transmission Land Improvements	4,784	-	-	1,020	(214)	(4,195)	1,395
117	35300	Transmission Sub-Station Equipment	24,113,720	21,722	(353,428)	1,460,922	(8,363,912)	(12,667,383)	4,211,642
118	35300	Transmission Sub-Station Equipment - CORRIEDALE	294,801	-	-	-	-	(221,242)	73,558
119	35301	Transmission Station Equipment - GSU	-	153,908	-	84,195	-	(178,691)	59,411
120	35301	Transmission Station Equipment - GSU - Wyygen II	-	-	-	-	-	-	-
121	35301	Transmission Station Equipment - GSU - CPGS Combined Cycle	-	-	-	-	-	-	-
122	35301	Transmission Station Equipment - GSU - CPGS Simple Cycle	-	-	-	14,374	-	(10,787)	3,586
123	35301	Transmission Station Equipment - GSU - CORRIEDALE	93,857	-	-	-	-	(70,438)	23,419
124	35400	Transmission Poles & Fixtures	389,700	-	-	15,048	(193,240)	(158,733)	52,776
125	35500	Transmission Towers & Fixtures	18,692,376	3,305	(37,868)	3,181,871	-	(16,390,263)	5,449,422
126	35500	Transmission Towers & Fixtures - CORRIEDALE	25,652	-	-	-	-	(19,251)	6,401
127	35600	Transmission Overhead Conductors	9,066,665	1,107	(13,872)	1,917,721	(54,624)	(8,192,996)	2,724,001
128	35600	Transmission Overhead Conductors - CORRIEDALE	25,652	-	-	-	-	(19,251)	6,401
129	35900	Transmission	4,755	-	-	119	-	(3,658)	1,216
130		Total Transmission Plant	\$ 55,038,254	\$ 180,124	\$ (406,603)	\$ 6,779,012	\$ (9,170,025)	\$ (39,340,773)	\$ 13,079,989
131									
132		Distribution Plant							
133	36001	Distribution Land	\$ 249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 249
134	36002	Distribution Land Rights	-	-	-	-	-	-	-
135	36100	Distribution Structures and Improvements	596,772	372	(4,798)	52,502	-	-	644,848
136	36105	Distribution Land Improvements	31,518	-	-	5,063	-	-	36,581
137	36200	Distribution Sub-Station Equipment	43,101,893	30,506	(470,718)	2,693,289	-	-	45,354,970
138	36300	Communication Equipment	1,144,677	-	-	66,816	-	-	1,211,493
139	36400	Poles, Towers, and Fixtures	55,107,144	180,796	(1,709,905)	4,683,492	-	-	58,261,527
140	36500	Overhead Conductors and Devices	25,839,602	47,928	(662,744)	1,621,119	-	-	26,845,905
141	36600	Underground Conduit	3,490,474	64,930	(697,596)	777,447	-	-	3,635,256
142	36700	Underground Conductors and Devices	28,428,750	77,458	(980,763)	2,149,228	-	-	29,674,673
143	36801	Line Transformers - Other Equipment	(6,814,036)	39,796	(485,173)	261,045	-	-	(6,998,368)
144	36802	Line Transformers - Conventional	3,844,513	13,535	(141,234)	460,678	-	-	4,177,892
145	36803	Line Transformers - Pad mount	13,190,661	38,062	(478,574)	1,183,411	-	-	13,933,559
146	36901	Services - Overhead	5,705,336	3,937	(57,538)	272,668	-	-	5,924,404
147	36902	Services - Underground	14,757,178	34,734	(495,527)	734,260	-	-	15,030,645
148	37001	Meters	(301,178)	80,218	(395,971)	96,722	-	-	(520,209)
149	37004	Meters - AMI	497,335	16,909	(56,802)	589,695	-	-	1,047,137
150	37100	Installations on Customers' Premises	1,738,933	423	(5,827)	110,250	-	-	1,843,780
151	37300	Street Lighting and Signal Systems	12,604	5,030	(40,276)	134,738	-	-	112,095
152		Total Distribution Plant	\$ 190,372,426	\$ 634,634	\$ (6,683,445)	\$ 15,892,422	\$ -	\$ -	\$ 200,216,037
153									
154		General Plant							
155	38901	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
156	39001	Structures and Improvements	14,676,530	4,016	(99,253)	1,389,576	(79,906)	(1,196,695)	14,694,268
157	39001	General Structures and Improvements - Common	-	-	-	-	-	-	-
158	39005	General Land Improvements	426,531	-	-	59,905	(2,434)	(12,673)	471,329
159	39005	General Land Improvements - Common	-	-	-	-	-	-	-
160	39051	Structures and Improvements - Leased	104	-	-	-	(1)	(13)	90
161	39101	Office Furniture and Equipment	1,779,479	-	(139,688)	141,902	(8,914)	(223,538)	1,549,240
162	39103	Computer Hardware	11,353	-	-	8,152	(98)	3,004	22,411
163	39104	Computer Software	14,496	-	-	69,582	(421)	(10,641)	73,017
164	39104	Computer Software - Common	-	-	-	-	-	-	-
165	39107	Ipad Hardware	(157,131)	-	-	-	786	19,887	(136,458)
166	39108	Furniture & Equipment - Horizon Point	7,481,477	-	-	1,069,103	(42,781)	(130,908)	8,376,891
167	39201	Transportation Equipment - Subunit	95,322	569	(1,844)	11,330	(526)	(13,300)	91,261
168	39202	Transportation Equipment - Cars	38,968	-	-	12,252	(256)	(6,482)	44,481
169	39203	Transportation Equipment - Light Trucks	1,356,645	30,957	(160,823)	195,818	(7,113)	(179,921)	1,234,564
170	39204	Transportation Equipment - Medium Trucks	84,854	33,014	(161,903)	193,057	(4,416)	(111,707)	766,499
171	39205	Transportation Equipment - Heavy Trucks	1,514,622	65,793	(260,837)	416,247	(8,685)	(219,690)	1,507,449
172	39206	Transportation Equipment - Trailers	820,098	3,086	(14,551)	153,319	(4,813)	(121,747)	835,392
173	39300	Stores Equipment	125,196	-	(39,427)	13,122	(495)	(12,516)	85,881
174	39400	Tools, Shop and Garage Equipment	1,616,082	5,180	(96,618)	153,208	(8,395)	(212,353)	1,457,103
175	39410	Vehicles - Tools and Shop Equipment	(54,233)	-	-	6,652	238	6,022	(41,321)
176	39500	Laboratory Equipment	347,625	-	(66,900)	29,540	(1,552)	(39,268)	269,444
177	39601	Power Operated Equipment - Short-Life	54,280	19,191	(104,470)	2,541	142	3,602	(24,714)
178	39602	Power Operated Equipment - Long-Life	323,371	-	-	75,265	(1,994)	(50,452)	346,189
179	39700	Communication Equipment	(6)	-	-	-	0	3	(3)
180	39701	Computer Hardware	902,830	154,878	(156,158)	646,594	(7,746)	(449,099)	1,091,299
181	39702	Computer Software	-	26,549	-	-	(133)	(8,923)	17,493
182	39703	Communication Equipment	1,651,807	-	(8,090)	180,969	(9,129)	(613,247)	1,202,310
183	39710	Communication Equipment - Towers	1,227,807	-	-	176,831	(7,028)	(472,075)	925,535
184	39800	Miscellaneous Equipment	142,644	-	(56,235)	19,347	(529)	(13,377)	91,849
185	39808	Miscellaneous Equipment - Horizon Point	1,066,756	-	-	165,148	(6,164)	(31,944)	1,192,796
186		Total General Plant	\$ 36,279,816	\$ 343,233	\$ (1,366,800)	\$ 5,189,458	\$ (202,360)	\$ (4,098,053)	\$ 36,145,295
187									
188		Plant Acquisition Adjustment							
189	114	Acquisition Adjustment (Note 1)	\$ 4,372,133	\$ -	\$ -	\$ 96,421	\$ -	\$ -	\$ 4,468,554
190		Total Plant Acquisition Adjustment	\$ 4,372,133	\$ -	\$ -	\$ 96,421	\$ -	\$ -	\$ 4,468,554
191									
192		OTHER UTILITY PLANT							
193	118	BHSC Allocated Plant - Other Utility Plant (Customer) Note (1a)	\$ 2,003,355	\$ 23,827	\$ (1,384,696)	\$ 383,982	\$ (5,136)	\$ (129,913)	\$ 891,420
194	118	BHSC Allocated Plant - Other Utility Plant Note (1b)	11,878,723	236,534	(1,043,320)	4,459,881	(77,710)	(1,965,747)	13,488,362
195		Total Other Utility Plant	\$ 13,882,078	\$ 260,362	\$ (2,428,016)	\$ 4,843,863	\$ (82,845)	\$ (2,095,660)	\$ 14,379,782
196									
197		Total Plant In Service	\$ 573,694,085	\$ 8,226,264	\$ (22,576,537)	\$ 53,956,546	\$ (9,455,230)	\$ (45,534,486)	\$ 558,310,642
198									
199		(Note 1a) Figure represents Other Utility Plant, Corporate Shared Assets allocated on customer count per CAM.							
200		(Note 1b) Figure represents Other Utility Plant, Corporate Shared Assets allocated on the blended ratio, power generation, and transmission & distribution per CAM.							
201		Note (2) CUS Transmission Plant and DC Tie Plant are excluded from rate base due to recovery via FERC ratemaking							

Excluding Depr. Associated with Account 105														13 Month Avg.	
FERC Account	depr_group	09/2024	10/2024	11/2024	12/2024	01/2025	02/2025	03/2025	04/2025	05/2025	06/2025	07/2025	08/2025	09/2025	13 Month Avg.
31100	BHP-131100-Ben French-Struc&Improv	234,077	234,077	234,077	234,077	234,077	234,077	234,077	234,077	234,077	234,077	234,077	234,077	234,077	234,077
31100	BHP-131100-N.S. II-Struc&Improv	11,284,847	11,383,043	11,423,845	11,511,446	11,560,237	11,647,701	11,735,342	11,823,112	11,910,863	11,995,111	12,083,524	12,172,628	12,144,544	11,744,326
31100	BHP-131100-N.S. I-Struc&Improv	(3,549)	(3,549)	(3,549)	(3,549)	(3,549)	(3,549)	(3,549)	(3,549)	(3,549)	(3,549)	(3,549)	(3,549)	(3,549)	(2,457)
31100	BHP-131100-Osage-Struc&Improv	0	0	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)
31100	BHP-131100-WYGen 3-Struc&Improv	3,185,741	3,209,878	3,234,014	3,258,151	3,282,287	3,306,424	3,307,388	3,354,823	3,379,045	3,380,081	3,404,359	3,428,637	3,452,861	3,321,822
31100	BHP-131100-Wyodak-Struc&Improv	10,091,851	10,129,986	10,151,720	10,155,923	10,177,618	10,199,313	10,221,008	10,242,703	10,264,398	10,286,093	10,307,788	10,329,483	10,351,178	10,223,774
31105	BHP-131105-N.S. II-Land Improv	525	525	525	525	525	525	525	525	525	525	525	525	525	525
31105	BHP-131105-WYGen 3-Land Improv	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369
31201	BHP-131201-Ben French-BoilerPnt&Eq	526,779	526,779	526,779	526,779	526,779	526,779	526,779	526,779	526,779	526,779	526,779	526,779	526,779	526,779
31201	BHP-131201-Kirk-BoilerPnt&Eq	1	1	1	1	1	1	1	1	1	1	1	1	1	1
31201	BHP-131201-N.S. II-BoilerPnt&Eq	38,478,918	39,573,401	38,731,494	38,528,825	38,817,981	39,082,467	39,322,299	39,283,019	39,546,720	39,810,421	40,074,136	40,337,867	40,471,022	39,389,121
31201	BHP-131201-Osage-BoilerPnt&Eq	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
31201	BHP-131201-WYGen 3-BoilerPnt&Eq	13,859,644	14,846,601	14,985,331	15,124,061	15,262,791	15,401,498	15,531,334	15,679,256	15,818,214	15,855,225	16,081,456	16,108,832	16,248,918	15,446,397
31201	BHP-131201-Wyodak-BoilerPnt&Eq	49,437,308	49,860,596	50,073,068	50,071,030	50,437,327	50,650,184	50,668,849	50,922,535	51,135,442	51,234,813	51,517,859	51,731,240	51,782,848	50,732,546
31202	BHP-131202-N.S. II-Boiler-Pollutn	66,677	66,677	66,677	66,677	66,677	66,677	66,677	66,677	66,677	66,677	66,677	66,677	66,677	66,677
31202	BHP-131202-WYGen 3-Boiler-Pollutn	27	27	27	27	27	27	27	27	27	27	27	27	27	27
31300	BHP-131300-Wyodak-Eng/Generators	351,285	352,712	354,139	355,567	356,994	358,421	359,848	361,275	362,703	364,130	365,557	366,984	368,411	359,848
31400	BHP-131400-Ben French-Turbo Units	(1,058,864)	(1,058,864)	(1,058,864)	(1,058,864)	(1,058,864)	(1,058,864)	(1,058,864)	(1,058,864)	(1,058,864)	(1,058,864)	(1,058,864)	(1,058,864)	(1,058,864)	(1,058,864)
31400	BHP-131400-N.S. II-Turbo Units	15,504,989	15,616,896	15,651,987	15,763,879	15,875,780	15,987,681	16,067,635	16,211,625	16,323,594	16,403,525	16,515,417	16,627,310	16,739,202	16,099,194
31400	BHP-131400-N.S. I-Turbo Units	(19,862)	(19,862)	(19,862)	(19,862)	(19,862)	(19,862)	(19,862)	(19,862)	(19,862)	(19,862)	(19,862)	(19,862)	(19,862)	(19,862)
31400	BHP-131400-Osage-Turbo Units	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
31400	BHP-131400-WYGen 3-Turbo Units	14,858,574	14,925,834	15,022,196	15,163,138	15,304,149	15,445,222	15,385,234	15,728,019	15,869,555	12,194,453	15,939,986	16,087,195	11,785,912	14,900,728
31400	BHP-131400-Wyodak-Turbo Units	7,772,083	7,819,857	7,853,840	7,873,082	7,907,033	7,940,983	7,974,934	8,008,884	8,042,835	8,076,785	8,110,736	8,144,686	8,178,637	7,977,260
31500	BHP-131500-Ben French-Accy Elec Eq	680,709	680,709	680,709	680,709	680,709	680,709	680,709	680,709	680,709	680,709	680,709	680,709	680,709	680,709
31500	BHP-131500-N.S. II-Accy Elec Eq	(14,238)	(14,238)	(14,238)	(14,238)	(14,238)	(14,238)	(14,238)	(14,238)	(14,238)	(14,238)	(14,238)	(14,238)	(14,238)	(14,238)
31500	BHP-131500-N.S. II-Accy Elec Eq	3,351,110	3,358,915	3,376,709	3,394,504	3,412,299	3,430,094	3,447,889	3,465,676	3,483,469	3,501,263	3,519,056	3,536,850	3,554,643	3,448,651
31500	BHP-131500-Wyodak-Accy Elec Eq	179,272	179,272	179,272	179,272	179,272	179,272	179,272	179,272	179,272	179,272	179,272	179,272	179,272	179,272
31500	BHP-131500-WYGen 3-Accy Elec Eq	(239,202)	(237,311)	(234,742)	(212,114)	(197,928)	(183,385)	(172,841)	(160,298)	(147,755)	(135,211)	(122,668)	(110,125)	(97,582)	(172,555)
31500	BHP-131500-Wyodak-Accy Elec Eq	7,353,234	7,371,200	7,389,166	7,407,133	7,425,099	7,443,065	7,457,895	7,478,997	7,496,964	7,511,534	7,529,493	7,547,452	7,565,410	7,459,742
31510	BHP-131510-N.S. II-Steam Comp Hard	-	-	-	-	2,975	2,982	2,989	2,997	3,004	3,410	4,216	5,023	36,028	4,894
31510	BHP-131510-Steam Comp Hardware	1,495,669	1,532,176	1,589,045	1,620,052	478,344	490,992	503,639	516,287	528,935	542,150	555,932	569,719	583,510	846,650
31520	BHP-131520-N.S. II-Steam Comp Soft	-	-	-	-	114,399	115,017	115,634	116,251	116,868	117,485	118,102	118,719	119,337	80,909
31520	BHP-131520-Steam Comp Software	-	-	-	-	18,557	18,702	18,847	18,992	19,137	19,283	19,428	19,573	19,718	13,249
31530	BHP-131530-N.S. II-Steam Comm Eq	-	-	-	-	109,893	110,647	111,401	112,155	112,909	113,666	114,487	115,288	116,091	78,197
31530	BHP-131530-Steam Comm Eq	-	-	-	-	164,475	166,488	168,502	170,516	172,529	174,543	176,556	178,570	180,598	119,444
31530	BHP-131530-WYGen 3-Steam Comm Eq	-	-	-	-	(102,503)	(102,399)	(102,296)	(102,192)	(102,089)	(101,985)	(101,882)	(101,778)	(101,675)	(70,677)
31600	BHP-131600-Ben French-Misc Pnt Eq	67,923	67,923	67,923	67,923	67,923	67,923	67,923	67,923	67,923	67,923	67,923	67,923	67,923	67,923
31600	BHP-131600-N.S. II-Misc Pnt Eq	736,570	740,780	744,990	749,200	695,430	699,158	702,923	706,697	710,455	714,190	717,924	721,659	725,393	720,413
31600	BHP-131600-N.S. I-Misc Pnt Eq	832	832	832	832	832	832	832	832	832	832	832	832	832	832
31600	BHP-131600-Osage-Misc Pnt Eq	19,232	19,232	19,232	19,232	19,232	19,232	19,232	19,232	19,232	19,232	19,232	19,232	19,232	19,232
31600	BHP-131600-WYGen 3-Misc Pnt Eq	(554,179)	(554,071)	(553,963)	(553,855)	(452,801)	(452,711)	(452,621)	(452,531)	(452,441)	(452,351)	(452,261)	(452,171)	(452,081)	(482,659)
31600	BHP-131600-Wyodak-Misc Pnt Eq	600,552	608,516	608,470	612,464	616,500	620,535	624,571	628,608	632,644	636,680	640,716	644,752	648,788	624,748
Steam Production Plant		178,249,914	181,215,861	181,092,220	181,503,396	181,947,843	183,057,984	183,681,335	184,798,397	185,909,045	182,929,994	187,804,722	188,813,318	185,106,816	183,546,988
33821	BHP-133821-Wind-Struc&Improv	-	-	-	-	475,253	492,294	503,655	515,016	526,377	539,156	550,517	561,878	573,239	364,414
33823	BHP-133823-Wind Turbine	-	-	-	-	5,150,008	5,300,288	5,400,476	5,501,817	5,604,364	5,158,505	5,809,561	5,912,160	5,466,300	3,792,575
33824	BHP-133824-Wind Towers	-	-	-	-	2,189,756	2,253,655	2,296,254	2,338,853	2,381,452	2,424,051	2,466,650	2,509,249	2,551,848	1,647,059
33826	BHP-133826-Wind Collector	-	-	-	-	478,862	494,825	505,466	516,108	526,750	537,392	548,033	558,675	569,317	364,264
33832	BHP-133832-Wind Comm Eq	-	-	-	-	3,013	3,152	3,291	3,431	3,570	3,709	3,848	3,987	4,126	2,471
Wind Production Plant		-	-	-	-	8,296,892	8,544,214	8,709,143	8,875,225	9,042,513	8,662,813	9,378,610	9,545,949	9,164,831	6,170,784
34100	BHP-134100-Ben French-Struc&Improv	1,167,802	1,170,985	1,174,169	1,177,352	1,180,535	1,183,719	1,186,902	1,190,085	1,193,269	1,196,452	1,199,635	1,202,819	1,206,002	1,186,902
34100	BHP-134100-Corriedale-Struc&Improv	437,360	448,540	459,720	470,900	1,418	1,418	1,418	1,418	1,418	1,418	-	-	-	140,284
34100	BHP-134100-CPGS CC EleOth-Struc&Improv	1,118,146	1,147,315	1,145,224	1,158,749	1,172,288	1,185,829	1,199,369	1,212,909	1,226,450	1,239,991	1,253,532	1,267,074	1,241,654	1,195,502
34100	BHP-134100-Lange CT-Struc&Improv	162,359	163,531	164,703	165,875	167,047	168,219	169,392	170,564	171,736	172,908	174,080	175,252	176,424	169,392
34100	BHP-134100-N.S. CT-Struc&Improv	141,660	142,454	143,249	144,043	144,837	145,631	146,425	147,220	148,014	148,808	149,602	150,396	151,191	146,425
34200	BHP-134200-Ben French-Fuel Hldr&Acc	1,305,602	1,309,857	1,314,166	1,323,474	1,332,782	1,342,089	1,346,397	1,350,705	1,354,995	1,359,299	1,363,603	1,367,907	1,372,211	1,342,927
34200	BHP-134200-BF Diesel-Fuel Hldr&Acc	21,507	21,933	22,359	22,785	23,211	23,637	24,063	24,489	24,915	25,341				

FERC Account depr_group	09/2024	10/2024	11/2024	12/2024	01/2025	02/2025	03/2025	04/2025	05/2025	06/2025	07/2025	08/2025	09/2025	13 Month Avg.
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FERC Account	depr_group	09/2024	10/2024	11/2024	12/2024	01/2025	02/2025	03/2025	04/2025	05/2025	06/2025	07/2025	08/2025	09/2025	13 Month Avg.
35130	BHP-135130-Corriedale-Trans-Comm Eq	-	-	-	-	11,395	11,648	11,901	12,155	12,408	12,661	12,914	13,167	13,421	8,590
35130	BHP-135130-ET-Comm Eq	-	-	-	-	1,234,177	1,239,690	1,245,204	1,250,717	1,256,242	1,261,778	1,267,316	1,272,854	1,278,379	869,720
35200	BHP-135200-ET-Str&Improv	998,525	1,001,523	1,004,520	1,007,517	1,010,514	1,013,511	1,016,508	1,019,505	1,022,502	1,025,500	1,028,497	1,031,494	1,034,491	1,016,508
35205	BHP-135205-ET-Land Improv	3,765	3,850	3,935	4,020	4,105	4,190	4,275	4,359	4,444	4,529	4,614	4,699	4,784	4,275
35300	BHP-135300-Corriedale-Trans-SubStE	239,091	244,851	250,612	256,373	259,739	256,247	261,755	267,262	272,770	278,278	283,785	289,293	294,801	265,006
35300	BHP-135300-ET-Station Equip	24,071,816	24,233,204	24,342,482	24,439,959	23,362,924	23,486,553	23,542,609	23,738,563	23,888,836	23,914,459	23,870,559	23,996,535	24,113,720	23,920,940
35301	BHP-135301-Corriedale-Trans-GSU	70,419	72,372	74,326	76,279	78,232	80,185	82,138	84,091	86,045	87,998	89,951	91,904	93,857	82,138
35400	BHP-135400-ET-Twrs&FTrns	376,420	377,674	378,928	380,291	381,765	383,238	384,711	383,430	384,684	385,938	387,192	388,446	389,700	383,263
35500	BHP-135500-Corriedale-Trans-Pol&Fix	19,898	20,378	20,857	21,337	21,816	22,296	22,775	23,255	23,734	24,213	24,693	25,172	25,652	22,775
35500	BHP-135500-ET-Poles&FTrns	15,584,494	15,879,277	16,144,230	16,366,564	16,674,038	16,902,868	17,115,290	17,367,354	17,632,434	17,897,514	18,162,595	18,427,549	18,692,376	17,142,405
35600	BHP-135600-Corriedale-Trans-OH Cond	19,898	20,378	20,857	21,337	21,816	22,296	22,775	23,255	23,734	24,213	24,693	25,172	25,652	22,775
35600	BHP-135600-ET-OH Conductors	7,218,627	7,379,538	7,534,933	7,693,125	7,790,419	7,950,013	8,109,238	8,268,811	8,428,384	8,587,958	8,747,532	8,907,101	9,066,665	8,129,383
35900	BHP-135900-ET-Roads & Trails	4,636	4,646	4,656	4,666	4,676	4,686	4,696	4,706	4,716	4,726	4,735	4,745	4,755	4,696
Transmission Plant		48,607,230	49,237,690	49,780,336	50,271,467	50,846,617	51,377,420	51,823,875	52,447,462	53,010,933	53,509,766	53,909,076	54,478,132	55,038,254	51,872,174
36001	BHP-136001-ED-Land	(21,223)	250	250	250	250	250	250	250	250	249	249	249	249	(1,402)
36002	BHP-136002-ED-Ld Rr/ROW-ND	(24,042)	(2,569)	(2,569)	(2,569)	(2,569)	(2,569)	(2,569)	(2,569)	(2,569)	(2,569)	(2,569)	(2,569)	(2,569)	(2,837)
36100	BHP-136100-ED-Str & Improve	544,370	548,833	553,208	557,396	561,771	566,146	570,521	574,896	579,272	583,647	588,022	592,397	596,772	570,558
36105	BHP-136105-ED-Land Improv	26,455	26,877	27,299	27,721	28,143	28,565	28,987	29,409	29,830	30,252	30,674	31,096	31,518	28,987
36200	BHP-136200-ED-Station Equip	41,884,750	42,209,251	42,393,515	42,440,888	41,692,182	41,845,906	41,926,266	42,271,207	42,405,504	42,545,366	42,764,606	42,988,796	43,101,893	42,343,792
36330	BHP-136330-ED Comm Eq	-	-	-	-	1,414	1,431	1,448	1,465	1,482	1,499	1,516	1,533	1,550	1,026
36330	BHP-136330-ED-Comm Eq	-	-	-	-	1,101,106	1,106,453	1,110,081	1,117,216	1,122,862	1,128,539	1,132,604	1,137,586	1,143,128	776,695
36400	BHP-136400-ED-Ple Twr/Fixr	51,738,912	52,578,794	52,783,997	52,729,148	53,263,862	53,616,912	53,019,231	53,981,397	54,334,391	54,084,204	55,039,649	55,416,756	55,107,144	53,636,408
36500	BHP-136500-ED-OH Conductors	24,520,864	24,796,800	24,917,178	24,864,546	25,110,356	25,172,743	25,110,083	25,386,631	25,495,958	25,469,641	25,747,152	25,881,728	25,839,602	25,254,868
36600	BHP-136600-ED-UG Conduit	2,864,449	3,030,961	3,084,575	2,998,206	3,178,784	3,224,559	3,145,866	3,346,233	3,402,281	3,311,585	3,328,376	3,393,393	3,490,474	3,246,903
36700	BHP-136700-ED-UG Conductors	26,682,633	27,104,650	27,204,856	27,070,500	27,467,679	27,564,523	27,506,656	27,905,709	28,039,679	27,949,961	28,355,151	28,527,728	28,428,750	27,676,807
36801	BHP-136801-ED-OH Exp	(5,800,628)	(5,129,783)	(5,232,248)	(6,279,023)	(5,546,641)	(5,552,403)	(6,530,762)	(5,604,622)	(5,635,708)	(6,653,515)	(5,627,048)	(5,626,376)	(6,814,036)	(5,841,600)
36802	BHP-136802-ED-Lin Trans	4,287,218	4,616,503	4,609,607	3,981,504	4,411,391	4,333,334	3,915,427	4,340,791	4,325,454	3,884,676	4,372,028	4,380,668	3,844,513	4,254,086
36803	BHP-136803-ED-Pad Trns	12,352,972	12,867,699	12,947,714	12,485,320	13,081,586	13,171,938	12,752,075	13,359,755	13,421,488	12,972,205	13,599,273	13,697,051	13,190,661	13,069,210
36901	BHP-136901-ED-OH Services	5,434,459	5,458,826	5,481,395	5,501,590	5,526,336	5,549,103	5,569,189	5,594,408	5,617,165	5,637,465	5,662,839	5,685,620	5,705,336	5,571,072
36902	BHP-136902-ED-UG Services	14,095,890	14,203,990	14,262,723	14,251,012	14,379,962	14,438,526	14,405,105	14,557,569	14,617,582	14,584,336	14,739,043	14,800,253	14,757,178	14,468,705
37001	BHP-137001-ED-Meters Other	(396,528)	(388,571)	(380,525)	(372,496)	(365,987)	(357,967)	(349,906)	(341,821)	(333,697)	(325,572)	(317,453)	(309,294)	(301,178)	(349,307)
37004	BHP-137004-Electric-Dist-Meter-AMI	85,325	113,187	123,185	158,304	170,195	214,071	254,756	301,656	342,638	379,379	429,868	468,000	497,335	272,146
37100	BHP-137100-ED-Instal CstPms	1,637,026	1,654,449	1,663,426	1,662,064	1,681,438	1,690,464	1,688,064	1,707,992	1,716,669	1,712,743	1,734,565	1,743,781	1,738,933	1,694,740
37300	BHP-137300-ED-Street Lighb	511,807	974,587	937,969	339,549	872,710	859,879	814,310	877,980	846,589	822,899	860,421	796,353	12,604	648,281
Distribution Plant		180,424,729	184,664,734	185,375,555	181,963,880	186,806,710	187,480,155	184,437,647	189,398,121	190,309,597	187,467,456	192,640,995	193,807,319	190,372,426	187,319,137
39001	BHP-139001-GP-Str&Improve-GP	2,516,891	2,516,891	2,516,891	2,516,891	2,516,891	2,516,891	2,516,891	2,516,891	2,516,891	2,516,891	2,516,891	2,516,891	2,516,891	2,516,891
39001	BHP-139001-GP-Str&Improve-HO	6,025,829	6,104,940	6,184,058	6,274,650	6,354,184	6,434,402	6,464,222	6,543,958	6,623,692	6,703,443	6,783,217	6,863,051	6,918,138	6,482,907
39001	BHP-139001-GP-Str&Improve-O	4,839,246	4,874,655	4,910,082	4,945,144	4,980,982	5,025,913	5,061,843	5,097,774	5,133,704	5,169,635	5,205,566	5,241,500	5,281,500	5,034,547
39005	BHP-139005-GP-Land Improv-O	12,013	12,045	12,077	12,109	12,141	12,173	12,206	12,238	12,270	12,302	12,334	12,366	12,398	12,206
39005	BHP-139005-GP-Land Improv-O HP	354,613	359,573	364,533	369,493	374,453	379,413	384,373	389,333	394,293	399,253	404,213	409,173	414,133	384,373
39051	BHP-139051-GP-Str&Improve-L	104	104	104	104	104	104	104	104	104	104	104	104	104	104
39101	BHP-139101-GP-Office Frnk&Exp	1,550,158	1,557,020	1,563,882	1,570,744	1,577,606	1,584,468	1,591,330	1,598,192	1,605,054	1,546,894	1,553,502	1,560,109	1,566,716	1,571,206
39101	BHP-139101-GP-Office Frnk&Exp-2015	156,779	161,348	165,934	170,520	175,105	179,691	184,277	188,908	193,585	198,330	203,141	207,952	212,763	184,887
39103	BHP-139103-GP-Computer Hdwr	(104,768)	(104,768)	(104,768)	(104,768)	(98,090)	(86,462)	(74,813)	(63,181)	(52,236)	254	9,431	29,719	11,353	(57,546)
39104	BHP-139104-GP-Software	746,645	754,094	761,543	281,787	-	-	-	-	-	-	2,899	8,698	14,496	19,705
39107	BHP-139107-GP-IPAD HARDWARE	(157,131)	(157,131)	(157,131)	(157,131)	(157,131)	(157,131)	(157,131)	(157,131)	(157,131)	(157,131)	(157,131)	(157,131)	(157,131)	(157,131)
39108	BHP-139108-GP-Office Frnk&Exp - HP	7,444,564	7,481,477	7,481,477	7,481,477	7,481,477	7,481,477	7,481,477	7,481,477	7,481,477	7,481,477	7,481,477	7,481,477	7,481,477	7,478,638
39201	BHP-139201-GP-Trans Eqp-Subunit	84,491	85,283	86,075	86,867	87,660	88,452	89,244	90,037	90,829	91,621	92,413	93,205	94,000	89,563
39202	BHP-139202-GP-Trans Eqp-Cars	8,244	9,265	11,136	13,926	16,786	19,661	22,553	25,444	28,336	31,228	34,119	37,011	39,908	22,821
39203	BHP-139203-GP-Trans Eqp-LT	1,426,774	1,440,835	1,454,987	1,376,713	1,363,412	1,303,700	1,306,604	1,333,309	1,348,396	1,340,263	1,323,477	1,339,367	1,355,645	1,362,576
39204	BHP-139204-GP-Trans Eqp-MT	679,890	693,593	707,576	722,245	737,622	753,305	723,457	738,951	754,445	770,217	786,271	802,355	818,454	745,200
39205	BHP-139205-GP-Trans Eqp-HT	2,381,019	2,417,154	2,453,687	2,490,617	2,527,928	1,910,440	1,356,227	1,390,260	1,424,292	1,412,469	1,446,392	1,480,316	1,514,622	1,861,956
39206	BHP-139206-GP-Trans Eqp-Trlr	681,130	689,426	700,764	712,202	723,640	735,079	746,678							

FERC Account depr_group	09/2024	10/2024	11/2024	12/2024	01/2025	02/2025	03/2025	04/2025	05/2025	06/2025	07/2025	08/2025	09/2025	13 Month Avg.
Variance	(0)	(0)	0	1	0	(1)	(0)	(0)	(1)	0	0	(1)	0	(0)

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
COST OF CAPITAL - PRO FORMA
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY
Statement G
Page 1 of 4

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Description	Amount	Percent of Total	Cost	Weighted Cost
1	Per Book Test Period				
2	Long-Term Debt (13-mo average ending September 30, 2025)	\$ 545,334,615	46.82%	5.48%	2.57%
3	Common Equity (13-mo average ending September 30, 2025)	619,326,905	53.18%	10.50%	5.58%
4	Rate of Return	\$ 1,164,661,520	100.00%		8.15%
5					
6					
7	Pro Forma Period				
8	Long-Term Debt (13-mo average ending September 30, 2026)	596,834,615	46.79%	5.50%	2.57%
9	Common Equity (13-mo average ending September 30, 2026)	678,807,386	53.21%	10.50%	5.59%
10	Rate of Return	\$ 1,275,642,001	100.00%		8.16%
11					
12					
13	Common Equity at End of Test Year	619,326,905			
14	Adjustment to Equity	59,480,481			
15	Adjusted Equity	678,807,386			
16	Total	\$ 1,275,642,001			

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY**COST OF SERVICE STUDY****WIND GENERATION O&M EXPENSE ADJUSTMENT****Schedule H-16****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 (2)	Adjusted Amount
1	Wind Production - Note (1)			
2	558 - Operations & Maintenance	\$ 651,287	\$ 364,275	\$ 1,015,562
3	570 - Station Equipment	298	(298)	-
4	921 - Office supplies and expenses	54	(54)	-
5	923 - Outside services employed	70,617	(70,617)	-
6	Subtotal Wind Production	\$ 722,255	\$ 293,307	\$ 1,015,562

7

8 Note (1) O&M Expense is only the portion of Corriedale's expenses that are related to BHP's 62% ownership.

9 Note (2) Reflects an adjustment to operation and maintenance expenses related to the operation of Wind

10 Production generation facilities excluding major maintenance expenses.

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY	COST OF SERVICE STUDY
GENERATION MAJOR MAINTENANCE EXPENSE ADJUSTMENT	Schedule H-18
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	Plant Major Maintenance Expense			
2	512 - Boilers	\$ 1,876,016	\$ (708,126)	\$ 1,167,890
3	553 - Electric Plant	2,302,805	(1,611,884)	690,921
4	558 - Operations & Maintenance	34,819	(25,120)	9,699
5	Total Plant Major Maintenance Expense	\$ 4,213,640	\$ (2,345,130)	\$ 1,868,510
6				
7	Plant Major Maintenance Accrual			
8	512 - Boilers	434,448	4,133,089	4,567,537
9	553 - Electric Plant	-	319,624	319,624
10	558 - Operations & Maintenance	-	5,291	5,291
11	Total Plant Major Maintenance Accrual	\$ 434,448	\$ 4,458,003	\$ 4,892,451
12				
13	Total Plant Major Maintenance Adjustment			
14	512 - Boilers	2,310,464	3,424,963	5,735,427
15	553 - Electric Plant	2,302,805	(1,292,260)	1,010,545
16	558 - Operations & Maintenance	34,819	(19,829)	14,990
17	Total Plant Major Maintenance Adjustment	\$ 4,648,088	\$ 2,112,874	\$ 6,760,962

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
OPERATING REVENUE
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account and Description	Per Book Test Period	I-1: Unbilled & Other Revenue Adjustment	I-2: ECA Revenue Adjustment	I-3: Renewable Ready Revenue Adjustment
1	BHP SD Electric Revenues				
2	440 - Residential Sales	\$ 83,860,500	\$ 90,164	\$ (28,428,579)	\$ -
3	442 - Commercial Sales	102,971,420	(228,708)	(37,450,605)	(1,601,844)
4	442.1 - Industrial Sales	17,814,444	83,279	(9,626,225)	(1,212,166)
5	442.2 - Industrial Interruptible Sales	-	-	-	-
6	444 - Public Street & Highway Lighting	1,151,191	-	(215,789)	-
7	445 - Other Sales to Public Authorities	2,296,929	11,219	(836,411)	(20,899)
8	Subtotal Electric Revenues	\$ 208,094,482	\$ (44,046)	\$ (76,557,609)	\$ (2,834,909)
9					
10	BHP WY Electric Revenues				
11	440 - Residential Sales	2,703,567	3,400	(718,778)	-
12	442 - Commercial Sales	5,762,222	(28,587)	(1,637,614)	(1,001)
13	442.1 - Industrial Sales	10,083,117	(12,829)	(3,695,386)	(295,285)
14	442.2 - Industrial Interruptible Sales	-	-	-	-
15	444 - Public Street & Highway Lighting	73,531	-	(6,879)	-
16	445 - Other Sales to Public Authorities	55,513	2,510	(16,082)	-
17	Subtotal Electric Revenues	\$ 18,677,950	\$ (35,506)	\$ (6,074,738)	\$ (296,287)
18					
19	BHP MT Electric Revenues				
20	440 - Residential Sales	8,062	(54)	(1,416)	-
21	442 - Commercial Sales	32,219	135	(3,931)	-
22	442.1 - Industrial Sales	10,209,955	7,048	(5,536,727)	-
23	442.2 - Industrial Interruptible Sales	-	-	-	-
24	444 - Public Street & Highway Lighting	-	-	-	-
25	445 - Other Sales to Public Authorities	-	-	-	-
26	Subtotal Electric Revenues	\$ 10,250,237	\$ 7,128	\$ (5,542,074)	\$ -
27					
28	Total BHP Electric Revenues				
29	440 - Residential Sales	86,572,129	93,510	(29,148,773)	-
30	442 - Commercial Sales	108,765,861	(257,160)	(39,092,150)	(1,602,845)
31	442.1 - Industrial Sales	38,107,516	77,497	(18,858,338)	(1,507,451)
32	442.2 - Industrial Interruptible Sales	-	-	-	-
33	444 - Public Street & Highway Lighting	1,224,721	-	(222,668)	-
34	445 - Other Sales to Public Authorities	2,352,441	13,729	(852,492)	(20,899)
35	Subtotal Electric Revenues	\$ 237,022,669	\$ (72,423)	\$ (88,174,421)	\$ (3,131,196)
36					
37	Other Operating Income				
38	447 - Sales for Resale	42,598,322	-	(29,353,276)	-
39	449 - Other Sales	-	-	-	-
40	450 - Forfeited Discounts	300,514	-	-	-
41	451 - Misc. Service Revenues	434,541	-	-	-
42	454 - Rent from Electric Properties	20,201,647	-	-	-
43	456 - Other Electric Revenues	1,230,877	44,535	-	-
44	456.1 - Revenue from Transmission of Elec by Others	40,077,314	-	-	-
45	Subtotal Other Operating Income	\$ 104,843,215	\$ 44,535	\$ (29,353,276)	\$ -
46					
47	Total	\$ 341,865,884	\$ (27,889)	\$ (117,527,698)	\$ (3,131,196)

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY **COST OF SERVICE STUDY**
OPERATING REVENUE **Statement I**
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026 **Page 1 of 3**

(a)	(b)	(g)	(h)	(i)	(j)
Line No.	Account and Description	I-4: Contract Revenue Adjustment	I-5: Demand Revenue Adjustment	I-6: CUS and DC Tie Revenue Adjustment	I-7: Billing Determinants Synchronization Adjustment
1	BHP SD Electric Revenues				
2	440 - Residential Sales	\$ -	\$ -	\$ -	\$ (34,703)
3	442 - Commercial Sales	-	-	-	(294,314)
4	442.1 - Industrial Sales	-	300,259	-	(20,016)
5	442.2 - Industrial Interruptible Sales	-	-	-	-
6	444 - Public Street & Highway Lighting	-	-	-	456,139
7	445 - Other Sales to Public Authorities	-	-	-	(7,605)
8	Subtotal Electric Revenues	\$ -	\$ 300,259	\$ -	\$ 99,502
9					
10	BHP WY Electric Revenues				
11	440 - Residential Sales	-	-	-	(4,207)
12	442 - Commercial Sales	-	-	-	656,813
13	442.1 - Industrial Sales	-	306,360	-	(669,236)
14	442.2 - Industrial Interruptible Sales	-	-	-	-
15	444 - Public Street & Highway Lighting	-	-	-	(24,794)
16	445 - Other Sales to Public Authorities	-	-	-	53,477
17	Subtotal Electric Revenues	\$ -	\$ 306,360	\$ -	\$ 12,052
18					
19	BHP MT Electric Revenues				
20	440 - Residential Sales	-	-	-	0
21	442 - Commercial Sales	-	-	-	2,267
22	442.1 - Industrial Sales	-	-	-	4,564
23	442.2 - Industrial Interruptible Sales	-	-	-	-
24	444 - Public Street & Highway Lighting	-	-	-	-
25	445 - Other Sales to Public Authorities	-	-	-	-
26	Subtotal Electric Revenues	\$ -	\$ -	\$ -	\$ 6,832
27					
28	Total BHP Electric Revenues				
29	440 - Residential Sales	-	-	-	(38,910)
30	442 - Commercial Sales	-	-	-	364,766
31	442.1 - Industrial Sales	-	606,620	-	(684,688)
32	442.2 - Industrial Interruptible Sales	-	-	-	-
33	444 - Public Street & Highway Lighting	-	-	-	431,345
34	445 - Other Sales to Public Authorities	-	-	-	45,872
35	Subtotal Electric Revenues	\$ -	\$ 606,620	\$ -	\$ 118,386
36					
37	Other Operating Income				
38	447 - Sales for Resale	(561,820)	-	-	-
39	449 - Other Sales	-	-	-	-
40	450 - Forfeited Discounts	-	-	-	-
41	451 - Misc. Service Revenues	-	-	-	-
42	454 - Rent from Electric Properties	-	-	-	-
43	456 - Other Electric Revenues	-	-	-	-
44	456.1 - Revenue from Transmission of Elec by Others	-	-	(40,077,314)	-
45	Subtotal Other Operating Income	\$ (561,820)	\$ -	\$ (40,077,314)	\$ -
46					
47	Total	\$ (561,820)	\$ 606,620	\$ (40,077,314)	\$ 118,386

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
OPERATING REVENUE
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

(a)	(b)	(k)	(l)	(m)	(n)
Line No.	Account and Description	I-8: Weather Normalization Adjustment	I-9: Incremental Growth Adjustment	I-10: Spare Turbine Revenue Adjustment	I-11: BHP Shared Facilities Revenue Adjustment
1	BHP SD Electric Revenues				
2	440 - Residential Sales	\$ 73,968	\$ 119,748	\$ -	\$ -
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	Subtotal Electric Revenues	\$ 73,968	\$ 119,748	\$ -	\$ -
9					
10	BHP WY Electric Revenues				
11	440 - Residential Sales	(8,565)	-	-	-
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	Subtotal Electric Revenues	\$ (8,565)	\$ -	\$ -	\$ -
18					
19	BHP MT Electric Revenues				
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	Subtotal Electric Revenues	\$ -	\$ -	\$ -	\$ -
27					
28	Total BHP Electric Revenues				
29	440 - Residential Sales	65,403	119,748	-	-
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	Subtotal Electric Revenues	\$ 65,403	\$ 119,748	\$ -	\$ -
36					
37	Other Operating Income				
38	447 - Sales for Resale	-	-	-	-
39	449 - Other Sales	-	-	-	-
40	450 - Forfeited Discounts	-	-	-	-
41	451 - Misc. Service Revenues	-	-	-	-
42	454 - Rent from Electric Properties	-	-	(2,825,874)	(40,300)
43	456 - Other Electric Revenues	-	-	-	-
44	456.1 - Revenue from Transmission of Elec by Others	-	-	-	-
45	Subtotal Other Operating Income	\$ -	\$ -	\$ (2,825,874)	\$ (40,300)
46					
47	Total	\$ 65,403	\$ 119,748	\$ (2,825,874)	\$ (40,300)

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY **COST OF SERVICE STUDY**
OPERATING REVENUE **Statement I**
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026 **Page 1 of 3**

(a)	(b)	(o)	(p)	(q)
Line No.	Account and Description	I-12: Gillette Energy Complex Revenue Adjustment	I-13: Renewable Ready Revenue Credit	Adjusted Total
1	BHP SD Electric Revenues			
2	440 - Residential Sales	\$ -	\$ -	\$ 55,681,098
3	442 - Commercial Sales	-	-	63,395,948
4	442.1 - Industrial Sales	-	-	7,339,575
5	442.2 - Industrial Interruptible Sales	-	-	-
6	444 - Public Street & Highway Lighting	-	-	1,391,541
7	445 - Other Sales to Public Authorities	-	-	1,443,233
8	Subtotal Electric Revenues	\$ -	\$ -	\$ 129,251,396
9				
10	BHP WY Electric Revenues			
11	440 - Residential Sales	-	-	1,975,416
12	442 - Commercial Sales	-	-	4,751,833
13	442.1 - Industrial Sales	-	-	5,716,741
14	442.2 - Industrial Interruptible Sales	-	-	-
15	444 - Public Street & Highway Lighting	-	-	41,857
16	445 - Other Sales to Public Authorities	-	-	95,418
17	Subtotal Electric Revenues	\$ -	\$ -	\$ 12,581,266
18				
19	BHP MT Electric Revenues			
20	440 - Residential Sales	-	-	6,592
21	442 - Commercial Sales	-	-	30,691
22	442.1 - Industrial Sales	-	-	4,684,840
23	442.2 - Industrial Interruptible Sales	-	-	-
24	444 - Public Street & Highway Lighting	-	-	-
25	445 - Other Sales to Public Authorities	-	-	-
26	Subtotal Electric Revenues	\$ -	\$ -	\$ 4,722,123
27				
28	Total BHP Electric Revenues			
29	440 - Residential Sales	-	-	57,663,107
30	442 - Commercial Sales	-	-	68,178,471
31	442.1 - Industrial Sales	-	-	17,741,156
32	442.2 - Industrial Interruptible Sales	-	-	-
33	444 - Public Street & Highway Lighting	-	-	1,433,399
34	445 - Other Sales to Public Authorities	-	-	1,538,652
35	Subtotal Electric Revenues	\$ -	\$ -	\$ 146,554,785
36				
37	Other Operating Income			
38	447 - Sales for Resale	-	-	12,683,225
39	449 - Other Sales	-	2,320,000	2,320,000
40	450 - Forfeited Discounts	-	-	300,514
41	451 - Misc. Service Revenues	-	-	434,541
42	454 - Rent from Electric Properties	739,745	-	18,075,219
43	456 - Other Electric Revenues	-	-	1,275,412
44	456.1 - Revenue from Transmission of Elec by Others	-	-	(0)
45	Subtotal Other Operating Income	\$ 739,745	\$ 2,320,000	\$ 35,088,911
46				
47	Total	\$ 739,745	\$ 2,320,000	\$ 181,643,696

Total BHP Margin	Total BHP Net Plant	Total BHP Payroll	Corriedale Margin	Corriedale Net Plant	Corriedale Payroll
273,965,163	1,813,482,151	37,489,180	3,131,196	40,026,801	28,881 per book

0.01 0.02 0.08% 0.0114

	Work Order	Work Order	Work Order	Work Order	Work Order	Work Order	Work Order	Work Order	Work Order	Work Order	Work Order	Work Order	
	October	November	December	January	February	March	April	May	June	July	August	September	
	Scenario	Scenario	Scenario	Scenario	Scenario	Scenario	Scenario	Scenario	Scenario	Scenario	Scenario	Scenario	
	2024	2024	2024	2025	2025	2025	2025	2025	2025	2025	2025	2025	
	View	View	View	View	View	View	View	View	View	View	View	View	
	All Operating Units	All Operating Units	All Operating Units	All Operating Units	All Operating Units	All Operating Units	All Operating Units	All Operating Units	All Operating Units	All Operating Units	All Operating Units	All Operating Units	
	All Allocation Types	All Allocation Types	All Allocation Types	All Allocation Types	All Allocation Types	All Allocation Types	All Allocation Types	All Allocation Types	All Allocation Types	All Allocation Types	All Allocation Types	All Allocation Types	
	All Products	All Products	All Products	All Products	All Products	All Products	All Products	All Products	All Products	All Products	All Products	All Products	
	All Resource Codes	All Resource Codes	All Resource Codes	All Resource Codes	All Resource Codes	All Resource Codes	All Resource Codes	All Resource Codes	All Resource Codes	All Resource Codes	All Resource Codes	All Resource Codes	
	All Departments	All Departments	All Departments	All Departments	All Departments	All Departments	All Departments	All Departments	All Departments	All Departments	All Departments	All Departments	
	Open Item	Open Item	Open Item	Open Item	Open Item	Open Item	Open Item	Open Item	Open Item	Open Item	Open Item	Open Item	
	STAT Code	STAT Code	STAT Code	STAT Code	STAT Code	STAT Code	STAT Code	STAT Code	STAT Code	STAT Code	STAT Code	STAT Code	
TTL_GROSS_MARGIN	TTL_GROSS_MARGIN	19,584,942	19,349,016	20,287,062	21,720,537	20,467,063	19,411,075	18,884,847	18,866,900	19,472,530	20,394,797	21,209,229	18,001,159
442010	COMMERCIAL ELECTRIC REVENUE - R	121,088	155,684	181,815	179,607	154,048	165,253	138,018	131,761	98,588	101,213	93,116	85,755
442110	INDUSTRIAL ELECTRIC REVENUE - RR	113,891	146,431	170,994	168,918	145,726	155,418	129,803	123,919	88,959	95,190	87,574	80,651
4430	GOVERNMENTAL ELECTRIC REVEN	1,579	2,030	2,371	2,342	2,020	2,155	1,800	1,718	1,233	1,320	1,214	1,118
		1.21%	1.57%	1.75%	1.62%	1.48%	1.66%	1.43%	1.36%	0.95%	0.97%	0.86%	0.89%

					Monthly	All Products	All Allocation Types	BLACK HILLS POWER IN	Work Order	View	All Departments	Open Item	STAT Code
					SepHTD								
Actual Data	2025	BH Power Operating Units.OpUnits	All Resources	PROP PLANT & EQUIP	1,446,995,551	Total Net Plan	1,244,805,090						
Actual Data	2025	BHP CORRIEDALE WIND FARM.OpU	All Resources	PROP PLANT & EQUIP	54,018,657	Corriedale	45,000,000						
Actual Data	2025	BHP CORRIEDALE WIND FARM.OpU	All Resources	PROP PLANT & EQUIP	54,018,657								
Forecasted Data	2025	BH Power Operating Units.OpUnits	All Resources	PROP PLANT & EQUIP	1,447,164,722								
Forecasted Data	2025	BHP CORRIEDALE WIND FARM.OpU	All Resources	PROP PLANT & EQUIP	54,018,657								

3.73%

3.62%

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
OPERATING AND MAINTENANCE EXPENSES
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY
Statement H

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Line No.	Account and Description	Per Book Test Period	H-2: Purchased Power and Fuel Expense Adjustment	H-4: Intercompany Allocated Charges From BHSC Expense Adjustment	H-5: Adjustment for Annualization of Direct Employee Expenses	H-6: Out of Period/Non-Recurring Adjustments	H-7: Removal of Advertising Expense	H-8: Removal of Dues and Contributions Expense	H-9: Bad Debt Expense Adjustment	H-10: Pension & Retiree Healthcare Expense Adjustment	H-11: Rate Case Expense Adjustment	H-12: Fleet Depreciation Expense Adjustment	H-13: Regulatory Commission Expense Adjustment	H-14: FERC Fees Expense Adjustment	H-15: Steam Generation O&M Expense Adjustment
1	Operation and Maintenance Expenses														
2	Production Expenses														
3	Steam Production - Operation														
4	500 - Supervision & Engineering	\$ 1,693,709	\$ -	\$ 497	\$ 234,415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (221,390)
5	501 - Fuel	21,415,913	(21,415,913)	-	-	-	-	-	-	-	-	-	-	-	-
6	502 - Steam Expense	1,178,810	-	289	180,062	-	-	-	-	-	-	-	-	-	(6,868)
7	505 - Electric Expense	656,841	-	-	114,215	-	-	-	-	-	-	-	-	-	10,648
8	506 - Miscellaneous	1,369,903	-	564	148,065	-	-	-	-	-	-	-	-	-	13,833
9	507 - Rents	3,815,333	-	-	-	-	-	-	-	-	-	-	-	-	14,348
10	Subtotal Steam Production - Operation	\$ 30,130,508	\$ (21,415,913)	\$ 1,350	\$ 676,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (189,428)
11															
12	Steam Production - Maintenance														
13	510 - Supervision & Engineering	673,307	-	294	276,061	-	-	-	-	-	-	-	-	-	17,022
14	511 - Structures	787,737	-	19	91,756	-	-	-	-	-	-	137	-	-	(154,876)
15	512 - Boilers	5,120,626	-	37	167,227	-	-	-	-	-	-	611	-	-	(442,117)
16	513 - Electric Plant	1,910,637	-	11,556	40,575	-	-	-	-	-	-	11	-	-	89,265
17	514 - Miscellaneous Plant	139,994	-	-	3,669	-	-	-	-	-	-	-	-	-	9,017
18	Subtotal Steam Production - Maintenance	\$ 8,632,301	\$ -	\$ 11,907	\$ 579,287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 760	\$ -	\$ -	\$ (481,689)
19															
20	Other Production - Operation														
21	546 - Operation Supervision & Engineering	986,125	-	(67,344)	11,474	-	-	-	-	-	-	-	-	-	-
22	547 - Fuel	16,839,397	(16,839,397)	-	-	-	-	-	-	-	-	-	-	-	-
23	548 - Generation Expense	1,158,287	-	4,414	58,834	-	-	-	-	-	-	21	-	-	-
24	549 - Miscellaneous	342,436	-	1,432	(261)	-	-	-	-	-	-	-	-	-	-
25	550 - Other Generation Rents	2,296,889	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Subtotal Other Production - Operation	\$ 21,623,134	\$ (16,839,397)	\$ (61,499)	\$ 70,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21	\$ -	\$ -	\$ -
27															
28	Other Production - Maintenance														
29	551 - Supervision & Engineering	347	-	25,139	39	-	-	-	-	-	-	-	-	-	-
30	552 - Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	553 - Electric Plant	4,115,629	-	94,136	73,199	-	-	-	-	-	-	-	-	-	-
32	554 - Miscellaneous Plant	43,970	-	25,159	1,844	-	-	-	-	-	-	-	-	-	-
33	556 - System Control & Load Dispatch	1,252,558	-	(93,232)	-	168,280	-	-	-	-	-	-	-	-	-
34	Subtotal Other Production - Maintenance	\$ 5,412,504	\$ -	\$ 51,203	\$ 75,082	\$ 168,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35															
36	Other Power Supply														
37	555 - Purchased Power - Energy	40,621,828	(40,621,828)	-	-	-	-	-	-	-	-	-	-	-	-
38	555 - Purchased Power - Renewable Ready	3,760,210	-	-	-	-	-	-	-	-	-	-	-	-	-
39	557 - Other Expenses	128	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Subtotal Other Power Supply	\$ 44,382,165	\$ (44,382,038)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41															
42	Wind Production														
43	558 - Operations & Maintenance	490,580	-	99,509	-	-	-	(186)	-	-	-	-	-	-	-
44	Subtotal Wind Production	\$ 490,580	\$ -	\$ 99,509	\$ -	\$ -	\$ -	\$ (186)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45															
46	Total Production Expense	\$ 110,671,192	\$ (82,637,348)	\$ 102,470	\$ 1,401,173	\$ 168,280	\$ -	\$ (186)	\$ -	\$ -	\$ -	\$ 780	\$ -	\$ -	\$ (671,117)
47															
48	Transmission Expenses														
49	Transmission - Operation														
50	560 - Supervision & Engineering	548,201	-	84,783	1,209	-	-	-	-	-	-	1,429	-	-	21,703
51	561 - Load Dispatch	3,586,704	-	164,166	560	-	-	(122)	-	-	-	-	-	-	-
52	562 - Station Equipment	384,528	-	639	27,537	-	-	-	-	-	-	23,563	-	-	(9,823)
53	563 - Overhead Lines	-	-	(2,946)	-	-	-	-	-	-	-	-	-	-	-
54	564 - Underground Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	565 - Transmission of Electricity by Others	25,885,201	(25,885,201)	-	-	-	-	-	-	-	-	-	-	-	-
56	566 - Miscellaneous	799,570	-	356,218	(188)	-	-	(77)	-	-	-	-	-	-	-
57	567 - Rents	74,527	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Subtotal Transmission - Operation	\$ 31,282,974	\$ (25,885,201)	\$ 602,860	\$ 29,117	\$ -	\$ -	\$ (199)	\$ -	\$ -	\$ -	\$ 24,992	\$ -	\$ -	\$ 11,881
59															
60	Transmission - Maintenance														
61	568 - Supervision & Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	569 - Structures	30,794	-	41,836	-	-	-	-	-	-	-	-	-	-	-
63	570 - Station Equipment	177,866	-	704	7,036	-	-	-	-	-	-	5,431	-	-	-
64	571 - Overhead Lines	96,671	-	103,598	-	-	-	-	-	-	-	-	-	-	-
65	572 - Underground Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	575 - SPP/WEIS Administrative Costs	151,217	(151,217)	-	-	-	-	-	-	-	-	-	-	-	-
67	Subtotal Transmission - Maintenance	\$ 456,549	\$ (151,217)	\$ 146,138	\$ 7,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,431	\$ -	\$ -	\$ -
68															
69	Total Transmission Expense	\$ 31,739,523	\$ (26,036,418)	\$ 748,998	\$ 36,153	\$ -	\$ -	\$ (199)	\$ -	\$ -	\$ -	\$ 30,423	\$ -	\$ -	\$ 11,881

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
OPERATING AND MAINTENANCE EXPENSES
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY
Statement H

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Line No.	Account and Description	Per Book Test Period	H-2: Purchased Power and Fuel Expense Adjustment	H-4: Intercompany Allocated Charges From BHSC Expense Adjustment	H-5: Adjustment for Annualization of Direct Employee Expenses	H-6: Out of Period/Non-Recurring Adjustments	H-7: Removal of Advertising Expense	H-8: Removal of Dues and Contributions Expense	H-9: Bad Debt Expense Adjustment	H-10: Pension & Retiree Healthcare Expense Adjustment	H-11: Rate Case Expense Adjustment	H-12: Fleet Depreciation Expense Adjustment	H-13: Regulatory Commission Expense Adjustment	H-14: FERC Fees Expense Adjustment	H-15: Steam Generation O&M Expense Adjustment
70															
71	Distribution Expenses														
72	Distribution - Operations														
73	580 - Supervision	1,144,274	-	37,178	85,743	-	-	-	-	-	-	53,454	-	-	-
74	581 - Load Dispatch	578,599	-	35,777	-	-	-	-	-	-	-	-	-	-	-
75	582 - Station Equipment	620,526	-	1,193	63,988	-	-	-	-	-	-	55,235	-	-	-
76	583 - Overhead Lines	360,328	-	(20)	56,718	-	-	-	-	-	-	42,444	-	-	-
77	584 - Underground Lines	501,572	-	-	14,052	-	-	-	-	-	-	8,266	-	-	-
78	585 - Street Lighting	39,940	-	7,950	6,392	-	-	-	-	-	-	4,824	-	-	-
79	586 - Metering	624,470	-	8,298	74,003	-	-	-	-	-	-	57,653	-	-	-
80	587 - Customer Installations	510,868	-	6,043	84,490	-	-	-	-	-	-	55,540	-	-	-
81	588 - Miscellaneous	2,218,537	-	15,385	111,991	-	-	(375)	-	-	-	36,731	-	-	-
82	589 - Rents	9,659	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Subtotal Distribution - Operation	\$ 6,608,773	\$ -	\$ 111,804	\$ 497,377	\$ -	\$ -	\$ (375)	\$ -	\$ -	\$ -	\$ 314,147	\$ -	\$ -	\$ -
84															
85	Distribution - Maintenance														
86	590 - Supervision	6,647	-	16,094	803	-	-	-	-	-	-	523	-	-	-
87	591 - Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	592 - Station Equipment	290,090	-	1,046	18,078	-	-	-	-	-	-	14,725	-	-	-
89	593 - Overhead Lines	6,135,106	-	8,903	129,528	-	-	(323)	-	-	-	118,388	-	-	-
90	594 - Underground Lines	365,041	-	-	51,909	-	-	-	-	-	-	31,531	-	-	-
91	595 - Transformers	89,661	-	-	10,561	-	-	-	-	-	-	8,783	-	-	-
92	596 - Street Lighting	22,616	-	11	3,640	-	-	-	-	-	-	2,022	-	-	-
93	597 - Metering	5,659	-	-	479	-	-	-	-	-	-	277	-	-	-
94	598 - Miscellaneous	503	-	-	60	-	-	-	-	-	-	46	-	-	-
95	Subtotal Distribution - Maintenance	\$ 6,915,322	\$ -	\$ 26,054	\$ 215,057	\$ -	\$ -	\$ (323)	\$ -	\$ -	\$ -	\$ 176,297	\$ -	\$ -	\$ -
96															
97	Total Distribution Expense	\$ 13,524,095	\$ -	\$ 137,858	\$ 712,434	\$ -	\$ -	\$ (698)	\$ -	\$ -	\$ -	\$ 490,444	\$ -	\$ -	\$ -
98															
99	Customer Accounts and Service Expenses														
100	Customer Accounts Expenses														
101	901 - Supervision	84,351	-	24,743	-	-	-	-	-	-	-	-	-	-	-
102	902 - Meter reading expenses	100,579	-	71,270	57	-	-	-	-	-	-	1	-	-	-
103	903 - Customer records and collection expenses	1,183,488	-	53,710	-	-	-	-	-	-	-	-	-	-	-
104	904 - Uncollectible accounts	368,159	-	-	-	-	-	-	90,169	-	-	-	-	-	-
105	905 - Miscellaneous customer accounts expenses	307,938	-	8,228	29,788	-	-	-	-	-	-	-	-	-	-
106	Subtotal Customer Accounts Expenses	\$ 2,044,515	\$ -	\$ 157,952	\$ 29,845	\$ -	\$ -	\$ -	\$ 90,169	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
107															
108	Customer Service Expenses														
109	907 - Supervision	50,323	-	16,421	-	-	-	-	-	-	-	-	-	-	-
110	908 - Customer assistance expenses	801,422	-	3,553	36,788	(298,644)	(94)	(531)	-	-	-	58	-	-	-
111	909 - Informational and instructional advertising expenses	16,810	-	299	-	-	(600)	-	-	-	-	-	-	-	-
112	910 - Miscellaneous customer service and informational expenses	494	-	9,142	-	-	-	-	-	-	-	-	-	-	-
113	Subtotal Customer Service Expenses	\$ 869,049	\$ -	\$ 29,415	\$ 36,788	\$ (298,644)	\$ (694)	\$ (531)	\$ -	\$ -	\$ -	\$ 58	\$ -	\$ -	\$ -
114															
115	Total Customer Accounts and Service Expenses	\$ 2,913,564	\$ -	\$ 187,367	\$ 66,633	\$ (298,644)	\$ (694)	\$ (531)	\$ 90,169	\$ -	\$ -	\$ 58	\$ -	\$ -	\$ -
116															
117	Sales Expenses														
118	Sales Expenses - Operation														
119	911 - Supervision	-	-	-	-	-	-	-	-	-	-	-	-	-	-
120	912 - Demonstrating and selling expenses	5,448	-	(16)	238	-	(4,000)	-	-	-	-	246	-	-	-
121	913 - Advertising expenses	75	-	(23)	-	-	-	-	-	-	-	-	-	-	-
122	916 - Miscellaneous sales expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	Subtotal Sales Expenses - Operation	\$ 5,522	\$ -	\$ (39)	\$ 238	\$ -	\$ (4,000)	\$ -	\$ -	\$ -	\$ -	\$ 246	\$ -	\$ -	\$ -
124															
125	Administrative and General Expenses														
126	Administrative and General Expenses - Operation														
127	920 - Administrative and general salaries	14,161,077	-	3,440,962	123,743	(236,846)	-	-	-	-	-	9	-	-	-
128	921 - Office supplies and expenses	4,212,452	-	121,698	-	3,235	277	(7,241)	-	-	-	(1,069)	-	-	-
129	922 - Administrative expenses transferred - Credit	(3,392,358)	-	-	-	-	-	-	-	-	-	-	-	-	-
130	923 - Outside services employed	3,146,787	-	106,585	-	(197,872)	127	-	-	-	-	-	-	-	(17,177)
131	924 - Property insurance	1,263,812	-	885,836	-	-	-	-	-	-	-	-	-	-	-
132	925 - Injuries and damages	3,546,722	-	1,402,014	-	231,204	-	-	-	-	-	-	-	-	(62,217)
133	926 - Employee pensions and benefits	6,296,739	-	1,626,743	446,259	31,737	-	-	(75,093)	-	-	-	-	-	-
134	928 - Regulatory commission expenses	1,155,364	-	-	-	-	-	-	-	-	355,181	-	89,965	(726,933)	-
135	929 - Duplicate Charges	(729,766)	-	-	-	-	-	-	-	-	-	-	-	-	-
136	930.1 - General advertising expenses	438,627	-	776	-	-	(425,553)	-	-	-	-	-	-	-	-
137	930.2 - Miscellaneous general expenses	1,022,409	-	30,168	2,852	-	(33,336)	(1,200)	-	-	-	2,187	-	-	-
138	931 - Rents	1,609,997	-	130,180	-	-	-	-	-	-	-	-	-	-	-
139	Subtotal Administrative and General Expenses - Operation	\$ 32,731,863	\$ -	\$ 7,744,964	\$ 572,853	\$ (168,542)	\$ (458,485)	\$ (8,441)	\$ -	\$ (75,093)	\$ 355,181	\$ 1,127	\$ 89,965	\$ (726,933)	\$ (79,394)
140															
141	Administrative and General Expenses - Maintenance														
142	935 - Maintenance of general plant	3,380,519	-	187,652	11,100	-	-	-	-	-	-	313	-	-	-
143	Subtotal Administrative and General Expenses - Maintenance	\$ 3,380,519	\$ -	\$ 187,652	\$ 11,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313	\$ -	\$ -	\$ -
144															
145	Total Administrative and General Expenses	\$ 36,112,382	\$ -	\$ 7,932,615	\$ 583,953	\$ (168,542)	\$ (458,485)	\$ (8,441)	\$ -	\$ (75,093)	\$ 355,181	\$ 1,440	\$ 89,965	\$ (726,933)	\$ (79,394)

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
OPERATING AND MAINTENANCE EXPENSES
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY
Statement H

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
Line No.	Account and Description	Per Book Test Period	H-2: Purchased Power and Fuel Expense Adjustment	H-4: Intercompany Allocated Charges From BHSC Expense Adjustment	H-5: Adjustment for Annualization of Direct Employee Expenses	H-6: Out of Period/Non-Recurring Adjustments	H-7: Removal of Advertising Expense	H-8: Removal of Dues and Contributions Expense	H-9: Bad Debt Expense Adjustment	H-10: Pension & Retiree Healthcare Expense Adjustment	H-11: Rate Case Expense Adjustment	H-12: Fleet Depreciation Expense Adjustment	H-13: Regulatory Commission Expense Adjustment	H-14: FERC Fees Expense Adjustment	H-15: Steam Generation O&M Expense Adjustment	
146																
147	Total Operating & Maintenance Expense	\$ 194,966,278	\$ (108,673,765)	\$ 9,109,270	\$ 2,800,585	\$ (298,906)	\$ (463,179)	\$ (10,055)	\$ 90,169	\$ (75,093)	\$ 355,181	\$ 523,392	\$ 89,965	\$ (726,933)	\$ (738,631)	

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
OPERATING AND MAINTENANCE EXPENSES
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY
Statement H

COST OF SERVICE STUDY
Statement H

(a)	(b)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
Line No.	Account and Description	H-16: Wind Generation O&M Expense Adjustment	H-17: Other Generation O&M Expense Adjustment	H-18: Generation Major Maintenance Expense Adjustment	H-19: Gillette Energy Complex Shared Facilities Adjustment	H-20: Gillette Energy Complex Common Allocations Adjustment	H-21: Removal of Shared Turbine Expenses	H-22: GDPM Expense Adjustment	H-23: Vegetation Management Expense Adjustment	H-24: Demand Side Management Expense Adjustment	H-25: Economic Development Expense Adjustment	H-26: Third Party Line Locator Expense Adjustment	H-27: Customer Education Expense Adjustment	H-28: Removal of CUS and DC Tie O&M Expenses
1	Operation and Maintenance Expenses													
2	Production Expenses													
3	Steam Production - Operation													
4	500 - Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ 9,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	501 - Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-
6	502 - Steam Expense	-	-	-	-	174,998	-	-	-	-	-	-	-	-
7	505 - Electric Expense	-	-	-	-	2,970	-	-	-	-	-	-	-	-
8	506 - Miscellaneous	-	-	-	-	(109,648)	-	-	1,442	-	-	-	-	-
9	507 - Rents	-	-	-	288,060	21,763	-	-	-	-	-	-	-	-
10	Subtotal Steam Production - Operation	\$ -	\$ -	\$ -	\$ 288,060	\$ 99,251	\$ -	\$ -	\$ 1,442	\$ -	\$ -	\$ -	\$ -	\$ -
11														
12	Steam Production - Maintenance													
13	510 - Supervision & Engineering	-	-	-	-	62,381	-	-	-	-	-	-	-	-
14	511 - Structures	-	-	-	-	29,977	-	-	-	-	-	-	-	-
15	512 - Boilers	-	-	3,424,963	-	(184,478)	-	-	-	-	-	-	-	-
16	513 - Electric Plant	-	-	-	-	(7,708)	-	-	-	-	-	-	-	-
17	514 - Miscellaneous Plant	-	-	-	-	(88,431)	-	-	-	-	-	-	-	-
18	Subtotal Steam Production - Maintenance	\$ -	\$ -	\$ 3,424,963	\$ -	\$ (188,259)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19														
20	Other Production - Operation													
21	546 - Operation Supervision & Engineering	-	81,597	-	-	18,927	-	-	-	-	-	-	-	-
22	547 - Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-
23	548 - Generation Expense	-	(233,775)	-	-	(15,405)	-	-	-	-	-	-	-	-
24	549 - Miscellaneous	-	(103,215)	-	-	(1,733)	-	-	-	-	-	-	-	-
25	550 - Other Generation Rents	-	(566)	-	-	23,481	(1,785,952)	-	-	-	-	-	-	-
26	Subtotal Other Production - Operation	\$ -	\$ (255,958)	\$ -	\$ -	\$ 25,268	\$ (1,785,952)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27														
28	Other Production - Maintenance													
29	551 - Supervision & Engineering	-	43,588	-	-	7,900	-	-	-	-	-	-	-	-
30	552 - Structures	-	-	-	-	-	-	-	-	-	-	-	-	-
31	553 - Electric Plant	-	(712,305)	(1,292,260)	-	(3,998)	-	-	-	-	-	-	-	-
32	554 - Miscellaneous Plant	-	(16,988)	-	-	(919)	-	-	-	-	-	-	-	-
33	556 - System Control & Load Dispatch	-	-	-	-	-	-	80,201	-	-	-	-	-	-
34	Subtotal Other Production - Maintenance	\$ -	\$ (685,705)	\$ (1,292,260)	\$ -	\$ 2,983	\$ -	\$ 80,201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35														
36	Other Power Supply													
37	555 - Purchased Power - Energy	-	-	-	-	-	-	-	-	-	-	-	-	-
38	555 - Purchased Power - Renewable Ready	-	-	-	-	-	-	-	-	-	-	-	-	-
39	557 - Other Expenses	-	-	-	-	(103)	-	-	-	-	-	-	-	-
40	Subtotal Other Power Supply	\$ -	\$ -	\$ -	\$ -	\$ (103)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41														
42	Wind Production													
43	558 - Operations & Maintenance	364,275	-	(19,829)	-	-	-	-	-	-	-	-	-	-
44	Subtotal Wind Production	\$ 364,275	\$ -	\$ (19,829)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45														
46	Total Production Expense	\$ 364,275	\$ (941,663)	\$ 2,112,874	\$ 288,060	\$ (60,859)	\$ (1,785,952)	\$ 80,201	\$ 1,442	\$ -	\$ -	\$ -	\$ -	\$ -
47														
48	Transmission Expenses													
49	Transmission - Operation													
50	560 - Supervision & Engineering	-	-	-	-	-	-	-	-	-	-	-	-	(566,903)
51	561 - Load Dispatch	-	-	-	-	-	-	-	-	-	-	-	-	(3,723,802)
52	562 - Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	(429,425)
53	563 - Overhead Lines	-	-	-	-	-	-	-	-	-	-	-	-	(1,119)
54	564 - Underground Lines	-	-	-	-	-	-	-	-	-	-	-	-	-
55	565 - Transmission of Electricity by Others	-	-	-	-	-	-	-	-	-	-	-	-	-
56	566 - Miscellaneous	-	-	-	-	-	-	247	-	-	-	-	-	(996,780)
57	567 - Rents	-	-	-	-	-	-	-	-	-	-	-	-	(64,275)
58	Subtotal Transmission - Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,782,303)
59														
60	Transmission - Maintenance													
61	568 - Supervision & Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-
62	569 - Structures	-	-	-	-	-	-	-	-	-	-	-	-	(62,639)
63	570 - Station Equipment	(298)	(47)	-	-	-	-	-	-	-	-	-	-	(162,104)
64	571 - Overhead Lines	-	-	-	-	-	-	-	1,675	-	-	-	-	(174,164)
65	572 - Underground Lines	-	-	-	-	-	-	-	-	-	-	-	-	-
66	575 - SPP/WEIS Administrative Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
67	Subtotal Transmission - Maintenance	\$ (298)	\$ (47)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,675	\$ -	\$ -	\$ -	\$ -	\$ (398,907)
68														
69	Total Transmission Expense	\$ (298)	\$ (47)	\$ -	\$ -	\$ -	\$ -	\$ 247	\$ 1,675	\$ -	\$ -	\$ -	\$ -	\$ (6,181,211)

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
OPERATING AND MAINTENANCE EXPENSES
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY
Statement II

COST OF SERVICE STUDY
Statement II

(a)	(b)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
Line No.	Account and Description	H-16: Wind Generation O&M Expense Adjustment	H-17: Other Generation O&M Expense Adjustment	H-18: Generation Major Maintenance Expense Adjustment	H-19: Gillette Energy Complex Shared Facilities Adjustment	H-20: Gillette Energy Complex Common Allocations Adjustment	H-21: Removal of Shared Turbine Expenses	H-22: GDPM Expense Adjustment	H-23: Vegetation Management Expense Adjustment	H-24: Demand Side Management Expense Adjustment	H-25: Economic Development Expense Adjustment	H-26: Third Party Line Locator Expense Adjustment	H-27: Customer Education Expense Adjustment	H-28: Removal of CUS and DC Tie O&M Expenses
70														
71	Distribution Expenses													
72	Distribution - Operations													
73	580 - Supervision	-	-	-	-	-	-	-	-	-	-	-	-	-
74	581 - Lead Dispatch	-	-	-	-	-	-	(5)	-	-	-	-	-	-
75	582 - Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
76	583 - Overhead Lines	-	-	-	-	-	-	-	-	-	-	-	-	-
77	584 - Underground Lines	-	-	-	-	-	-	-	-	-	-	394,097	-	-
78	585 - Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
79	586 - Metering	-	-	-	-	-	-	-	-	-	-	-	-	-
80	587 - Customer Installations	-	-	-	-	-	-	-	-	-	-	-	-	-
81	588 - Miscellaneous	-	-	-	-	-	-	-	2	-	-	-	-	-
82	589 - Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Subtotal Distribution - Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5)	\$ 2	\$ -	\$ -	\$ 394,097	\$ -	\$ -
84														
85	Distribution - Maintenance													
86	590 - Supervision	-	-	-	-	-	-	-	-	-	-	-	-	-
87	591 - Structures	-	-	-	-	-	-	-	-	-	-	-	-	-
88	592 - Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
89	593 - Overhead Lines	-	-	-	-	-	-	-	213,662	-	-	-	-	-
90	594 - Underground Lines	-	-	-	-	-	-	-	-	-	-	-	-	-
91	595 - Transformers	-	-	-	-	-	-	-	-	-	-	-	-	-
92	596 - Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
93	597 - Metering	-	-	-	-	-	-	-	-	-	-	-	-	-
94	598 - Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-
95	Subtotal Distribution - Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,662	\$ -	\$ -	\$ -	\$ -	\$ -
96														
97	Total Distribution Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5)	\$ 213,664	\$ -	\$ -	\$ 394,097	\$ -	\$ -
98														
99	Customer Accounts and Service Expenses													
100	Customer Accounts Expenses													
101	901 - Supervision	-	-	-	-	-	-	-	-	-	-	-	-	-
102	902 - Meter reading expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
103	903 - Customer records and collection expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
104	904 - Uncollectible accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
105	905 - Miscellaneous customer accounts expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
106	Subtotal Customer Accounts Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107														
108	Customer Service Expenses													
109	907 - Supervision	-	-	-	-	-	-	-	-	-	-	-	-	-
110	908 - Customer assistance expenses	-	-	-	-	-	-	-	-	347,650	-	-	125,000	-
111	909 - Informational and instructional advertising expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
112	910 - Miscellaneous customer service and informational expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
113	Subtotal Customer Service Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 347,650	\$ -	\$ -	\$ 125,000	\$ -
114														
115	Total Customer Accounts and Service Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 347,650	\$ -	\$ -	\$ 125,000	\$ -
116														
117	Sales Expenses													
118	Sales Expenses - Operation													
119	911 - Supervision	-	-	-	-	-	-	-	-	-	-	-	-	-
120	912 - Demonstrating and selling expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
121	913 - Advertising expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
122	916 - Miscellaneous sales expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
123	Subtotal Sales Expenses - Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124														
125	Administrative and General Expenses													
126	Administrative and General Expenses - Operation													
127	920 - Administrative and general salaries	-	-	-	-	-	-	1,258	-	-	-	-	-	(2,312,244)
128	921 - Office supplies and expenses	(54)	(1,170)	-	-	(28,885)	-	-	-	-	-	-	-	(568,370)
129	922 - Administrative expenses transferred - Credit	-	-	-	-	(2,285)	-	-	-	-	-	-	-	448,780
130	923 - Outside services employed	(70,617)	(24,313)	-	-	(6,023)	-	-	-	-	-	-	-	(388,344)
131	924 - Property insurance	-	-	-	-	-	-	-	-	-	-	-	-	(284,188)
132	925 - Injuries and damages	-	-	-	-	-	-	-	-	-	-	-	-	(676,575)
133	926 - Employee pensions and benefits	-	(483)	-	-	-	-	-	-	-	-	-	-	(1,100,703)
134	928 - Regulatory commission expenses	-	-	-	-	-	-	-	-	-	-	-	-	(115,489)
135	929 - Duplicate Charges	-	-	-	-	-	-	-	-	-	-	-	-	96,477
136	930.1 - General advertising expenses	-	-	-	-	-	-	-	-	-	-	-	-	(1,831)
137	930.2 - Miscellaneous general expenses	-	-	-	-	1,985	-	-	-	-	4,127	-	-	(136,062)
138	931 - Rents	-	-	-	-	-	-	-	-	-	-	-	-	(230,055)
139	Subtotal Administrative and General Expenses - Operation	\$ (70,670)	\$ (28,251)	\$ -	\$ -	\$ (32,922)	\$ -	\$ 1,258	\$ -	\$ -	\$ 4,127	\$ -	\$ -	\$ (5,268,604)
140														
141	Administrative and General Expenses - Maintenance													
142	935 - Maintenance of general plant	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Subtotal Administrative and General Expenses - Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
144														
145	Total Administrative and General Expenses	\$ (70,670)	\$ (28,251)	\$ -	\$ -	\$ (32,922)	\$ -	\$ 1,258	\$ -	\$ -	\$ 4,127	\$ -	\$ -	\$ (5,268,604)

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
OPERATING AND MAINTENANCE EXPENSES
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY
Statement II

COST OF SERVICE STUDY
Statement II

(a)	(b)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
Line No.	Account and Description	H-16: Wind Generation O&M Expense Adjustment	H-17: Other Generation O&M Expense Adjustment	H-18: Generation Major Maintenance Expense Adjustment	H-19: Gillette Energy Complex Shared Facilities Adjustment	H-20: Gillette Energy Complex Common Allocations Adjustment	H-21: Removal of Shared Turbine Expenses	H-22: GDPM Expense Adjustment	H-23: Vegetation Management Expense Adjustment	H-24: Demand Side Management Expense Adjustment	H-25: Economic Development Expense Adjustment	H-26: Third Party Line Locator Expense Adjustment	H-27: Customer Education Expense Adjustment	H-28: Removal of CUS and DC Tie O&M Expenses
146														
147	Total Operating & Maintenance Expense	\$ 293,307	\$ (969,961)	\$ 2,112,874	\$ 288,060	\$ (93,782)	\$ (1,785,952)	\$ 81,701	\$ 216,781	\$ 347,650	\$ 4,127	\$ 394,097	\$ 125,000	\$ (11,449,815)

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY		COST OF SERVICE STU	
OPERATING AND MAINTENANCE EXPENSES		Statement H	
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026			
(a)	(b)	(ad)	(ae)
Line No.	Account and Description	Total Adjustments	Adjusted Total
1	Operation and Maintenance Expenses		
2	Production Expenses		
3	Steam Production - Operation		
4	500 - Supervision & Engineering	\$ 22,690	\$ 1,716,399
5	501 - Fuel	(21,415,913)	-
6	502 - Steam Expense	348,482	1,527,291
7	505 - Electric Expense	127,833	784,674
8	506 - Miscellaneous	54,256	1,424,159
9	507 - Rents	324,171	4,139,504
10	Subtotal Steam Production - Operation	\$ (20,538,480)	\$ 9,592,028
11			
12	Steam Production - Maintenance		
13	510 - Supervision & Engineering	355,758	1,029,065
14	511 - Structures	(32,986)	754,751
15	512 - Boilers	2,966,242	8,086,868
16	513 - Electric Plant	133,699	2,044,336
17	514 - Miscellaneous Plant	(75,745)	64,249
18	Subtotal Steam Production - Maintenance	\$ 3,346,968	\$ 11,979,268
19			
20	Other Production - Operation		
21	546 - Operation Supervision & Engineering	44,654	1,030,779
22	547 - Fuel	(16,839,397)	-
23	548 - Generation Expense	(185,912)	972,375
24	549 - Miscellaneous	(103,778)	238,658
25	550 - Other Generation Rents	(1,763,037)	533,852
26	Subtotal Other Production - Operation	\$ (18,847,469)	\$ 2,775,664
27			
28	Other Production - Maintenance		
29	551 - Supervision & Engineering	76,666	77,013
30	552 - Structures	-	-
31	553 - Electric Plant	(1,841,228)	2,274,401
32	554 - Miscellaneous Plant	9,096	53,065
33	556 - System Control & Load Dispatch	155,250	1,407,808
34	Subtotal Other Production - Maintenance	\$ (1,600,216)	\$ 3,812,288
35			
36	Other Power Supply		
37	555 - Purchased Power - Energy	(40,621,828)	(0)
38	555 - Purchased Power - Renewable Ready	(3,760,210)	0
39	557 - Other Expenses	(103)	25
40	Subtotal Other Power Supply	\$ (44,382,140)	\$ 25
41			
42	Wind Production		
43	558 - Operations & Maintenance	443,769	934,349
44	Subtotal Wind Production	\$ 443,769	\$ 934,349
45			
46	Total Production Expense	\$ (81,577,570)	\$ 29,093,622
47			
48	Transmission Expenses		
49	Transmission - Operation		
50	560 - Supervision & Engineering	(457,778)	90,423
51	561 - Load Dispatch	(3,559,199)	27,504
52	562 - Station Equipment	(387,509)	(2,981)
53	563 - Overhead Lines	(4,066)	179
54	564 - Underground Lines	-	-
55	565 - Transmission of Electricity by Others	(25,885,201)	0
56	566 - Miscellaneous	(640,580)	158,990
57	567 - Rents	(64,275)	10,252
58	Subtotal Transmission - Operation	\$ (30,998,607)	\$ 284,367
59			
60	Transmission - Maintenance		
61	568 - Supervision & Engineering	-	-
62	569 - Structures	(20,803)	9,991
63	570 - Station Equipment	(149,277)	28,588
64	571 - Overhead Lines	(68,892)	27,780
65	572 - Underground Lines	-	-
66	575 - SPP/WEIS Administrative Costs	(151,217)	-
67	Subtotal Transmission - Maintenance	\$ (390,189)	\$ 66,360
68			
69	Total Transmission Expense	\$ (31,388,796)	\$ 350,727

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY		COST OF SERVICE STU	
OPERATING AND MAINTENANCE EXPENSES		Statement H	
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026			
(a)	(b)	(ad)	(ae)
Line No.	Account and Description	Total Adjustments	Adjusted Total
70			
71	Distribution Expenses		
72	Distribution - Operations		
73	580 - Supervision	176,376	1,320,650
74	581 - Load Dispatch	35,772	614,371
75	582 - Station Equipment	120,415	740,941
76	583 - Overhead Lines	99,142	459,470
77	584 - Underground Lines	416,415	917,988
78	585 - Street Lighting	19,166	59,107
79	586 - Metering	139,955	764,424
80	587 - Customer Installations	146,072	656,940
81	588 - Miscellaneous	163,734	2,382,271
82	589 - Rents	-	9,659
83	Subtotal Distribution - Operation	\$ 1,317,048	\$ 7,925,821
84			
85	Distribution - Maintenance		
86	590 - Supervision	17,420	24,067
87	591 - Structures	-	-
88	592 - Station Equipment	33,849	323,939
89	593 - Overhead Lines	470,157	6,605,263
90	594 - Underground Lines	83,440	448,481
91	595 - Transformers	19,344	109,005
92	596 - Street Lighting	5,673	28,290
93	597 - Metering	756	6,415
94	598 - Miscellaneous	106	609
95	Subtotal Distribution - Maintenance	\$ 630,747	\$ 7,546,069
96			
97	Total Distribution Expense	\$ 1,947,794	\$ 15,471,890
98			
99	Customer Accounts and Service Expenses		
100	Customer Accounts Expenses		
101	901 - Supervision	24,743	109,095
102	902 - Meter reading expenses	71,328	171,906
103	903 - Customer records and collection expenses	53,710	1,237,198
104	904 - Uncollectible accounts	90,169	458,328
105	905 - Miscellaneous customer accounts expenses	38,016	345,954
106	Subtotal Customer Accounts Expenses	\$ 277,967	\$ 2,322,481
107			
108	Customer Service Expenses		
109	907 - Supervision	16,421	66,744
110	908 - Customer assistance expenses	213,780	1,015,202
111	909 - Informational and instructional advertising expenses	(301)	16,509
112	910 - Miscellaneous customer service and informational expenses	9,142	9,637
113	Subtotal Customer Service Expenses	\$ 239,042	\$ 1,108,091
114			
115	Total Customer Accounts and Service Expenses	\$ 517,009	\$ 3,430,573
116			
117	Sales Expenses		
118	Sales Expenses - Operation		
119	911 - Supervision	-	-
120	912 - Demonstrating and selling expenses	(3,532)	1,916
121	913 - Advertising expenses	(23)	52
122	916 - Miscellaneous sales expenses	-	-
123	Subtotal Sales Expenses - Operation	\$ (3,555)	\$ 1,967
124			
125	Administrative and General Expenses		
126	Administrative and General Expenses - Operation		
127	920 - Administrative and general salaries	1,016,882	15,177,959
128	921 - Office supplies and expenses	(481,577)	3,730,874
129	922 - Administrative expenses transferred - Credit	446,494	(2,945,864)
130	923 - Outside services employed	(597,633)	2,549,153
131	924 - Property insurance	601,648	1,865,460
132	925 - Injuries and damages	894,427	4,441,149
133	926 - Employee pensions and benefits	928,460	7,225,199
134	928 - Regulatory commission expenses	(397,275)	758,089
135	929 - Duplicate Charges	96,477	(633,289)
136	930.1 - General advertising expenses	(426,608)	12,019
137	930.2 - Miscellaneous general expenses	(129,278)	893,131
138	931 - Rents	(99,876)	1,510,121
139	Subtotal Administrative and General Expenses - Operation	\$ 1,852,139	\$ 34,584,002
140			
141	Administrative and General Expenses - Maintenance		
142	935 - Maintenance of general plant	199,065	3,579,584
143	Subtotal Administrative and General Expenses - Maintenance	\$ 199,065	\$ 3,579,584
144			
145	Total Administrative and General Expenses	\$ 2,051,204	\$ 38,163,586

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY		COST OF SERVICE STU	
OPERATING AND MAINTENANCE EXPENSES		Statement H	
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026			
(a)	(b)	(ad)	(ae)
Line No.	Account and Description	Total Adjustments	Adjusted Total
146			
147	Total Operating & Maintenance Expense	\$ (108,453,914)	\$ 86,512,365

Line No.	Account and Description	Total
1	Operation and Maintenance Expenses	
2	Production Expenses	
3	Steam Production - Operation	
4	500 - Supervision & Engineering	\$ 1,085,176
5	501 - Fuel	470,556
6	502 - Steam Expense	833,380
7	505 - Electric Expense	524,633
8	506 - Miscellaneous	682,980
9	507 - Rents	-
10	Subtotal Steam Production - Operation	\$ 3,596,726
11		
12	Steam Production - Maintenance	
13	510 - Supervision & Engineering	\$ 1,282,108
14	511 - Structures	421,901
15	512 - Boilers	771,049
16	513 - Electric Plant	189,063
17	514 - Miscellaneous Plant	16,855
18	Subtotal Steam Production - Maintenance	\$ 2,680,975
19		
20	Other Production - Operation	
21	546 - Operation Supervision & Engineering	\$ 532,041
22	547 - Fuel	-
23	548 - Generation Expense	423,645
24	549 - Miscellaneous	14,294
25	Subtotal Other Production - Operation	\$ 969,980
26		
27	Other Production - Maintenance	
28	550 - Other Generation Rents	\$ -
29	551 - Supervision & Engineering	179
30	552 - Structures	-
31	553 - Electric Plant	500,561
32	554 - Miscellaneous Plant	8,470
33	556 - System Control & Load Dispatch	761,558
34	Subtotal Other Production - Maintenance	\$ 1,270,767
35		
36	Other Power Supply	
37	555 - Purchased Power	\$ -
38	557 - Other Expenses	-
39	Subtotal Other Power Supply	\$ -
40		
41	Wind Production	
42	558 - Wind Production Operations & Maintenance	\$ 28,881
43	Subtotal Other Power Supply	\$ 28,881
44		
45	Total Production Expense	\$ 8,547,330

Line No.	Account and Description	Total
46		
47	Transmission Expenses	
48	Transmission - Operation	
49	560 - Supervision & Engineering	\$ 502,762
50	561 - Load Dispatch	2,022,676
51	562 - Station Equipment	148,174
52	563 - Overhead Lines	3,040
53	564 - Underground Lines	-
54	565 - Transmission of Electricity by Others	-
55	566 - Miscellaneous	14,266
56	567 - Rents	-
57	Subtotal Transmission - Operation	\$ 2,690,919
58		
59	Transmission - Maintenance	
60	568 - Supervision & Engineering	\$ -
61	569 - Structures	30,794
62	570 - Station Equipment	49,066
63	571 - Overhead Lines	14,085
64	572 - Underground Lines	-
65	575 - SPP/WEIS Administrative Costs	-
66	Subtotal Transmission - Maintenance	\$ 93,946
67		
68	Total Transmission Expense	\$ 2,784,865
69		
70	Distribution Expenses	
71	Distribution - Operations	
72	580 - Supervision	\$ 999,118
73	581 - Load Dispatch	572,044
74	582 - Station Equipment	333,029
75	583 - Overhead Lines	259,920
76	584 - Underground Lines	64,548
77	585 - Street Lighting	29,454
78	586 - Metering	467,910
79	587 - Customer Installations	391,647
80	588 - Miscellaneous	757,758
81	589 - Rents	-
82	Subtotal Distribution - Operation	\$ 3,875,426
83		
84	Distribution - Maintenance	
85	590 - Supervision	\$ 4,887
86	591 - Structures	-
87	592 - Station Equipment	114,497
88	593 - Overhead Lines	829,173
89	594 - Underground Lines	238,438
90	595 - Transformers	48,511
91	596 - Street Lighting	17,091
92	597 - Metering	2,200
93	598 - Miscellaneous	275
94	Subtotal Distribution - Maintenance	\$ 1,255,070

Line No.	Account and Description	Total
95		
96	Total Distribution Expense	\$ 5,130,497
97		
98	Customer Accounts and Service Expenses	
99	Customer Accounts Expenses	
100	901 - Supervision	\$ 93,067
101	902 - Meter reading expenses	96,558
102	903 - Customer records and collection expenses	731,736
103	904 - Uncollectible accounts	-
104	905 - Miscellaneous customer accounts expenses	167,234
105	Subtotal Customer Accounts Expenses	\$ 1,088,595
106		
107	Customer Service Expenses	
108	907 - Supervision	\$ 52,764
109	908 - Customer assistance expenses	356,599
110	909 - Informational and instructional advertising expenses	142
111	910 - Miscellaneous customer service and informational expenses	313
112	Subtotal Customer Service Expenses	\$ 409,817
113		
114	Total Customer Accounts and Service Expenses	\$ 1,498,412
115		
116	Sales Expenses	
117	Sales Expenses - Operation	
118	911 - Supervision	\$ -
119	912 - Demonstrating and selling expenses	780
120	913 - Advertising expenses	75
121	916 - Miscellaneous sales expenses	-
122	Subtotal Sales Expenses - Operation	\$ 855
123		
124	Administrative and General Expenses	
125	Administrative and General Expenses - Operation	
126	920 - Administrative and general salaries	\$ 13,527,202
127	921 - Office supplies and expenses	8,407
128	922 - Administrative expenses transferred - Credit	-
129	923 - Outside services employed	-
130	924 - Property insurance	-
131	925 - Injuries and damages	-
132	926 - Employee pensions and benefits	5,918,351
133	928 - Regulatory commission expenses	-
134	929 - Duplicate Charges	-
135	930.1 - General advertising expenses	456
136	930.2 - Miscellaneous general expenses	21,821
137	931 - Rents	-
138	Subtotal Administrative and General Expenses - Operation	\$ 19,476,236
139		
140	Administrative and General Expenses - Maintenance	
141	935 - Maintenance of general plant	\$ 50,986
142	Subtotal Administrative and General Expenses - Maintenance	\$ 50,986
143		
144	Total Administrative and General Expenses	\$ 19,528,076

Line No.	Account and Description	Total
145		
146	Total Operating & Maintenance Expense	\$ 37,489,180

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY **COST OF SERVICE STUDY**
RENEWABLE READY REVENUE ADJUSTMENT **Schedule I-3**
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	BHP SD Electric Revenues			
2	440 - Residential Sales	\$ -	\$ -	\$ -
3	442 - Commercial Sales	1,601,844	(1,601,844)	-
4	442.1 - Industrial Sales	1,212,166	(1,212,166)	-
5	442.2 - Industrial Interruptible Sales	-	-	-
6	444 - Public Street & Highway Lighting	-	-	-
7	445 - Other Sales to Public Authorities	20,899	(20,899)	-
8	Subtotal Electric Revenues	\$ 2,834,909	\$ (2,834,909)	\$ -
9				
10	BHP WY Electric Revenues			
11	440 - Residential Sales	\$ -	\$ -	\$ -
12	442 - Commercial Sales	1,001	(1,001)	-
13	442.1 - Industrial Sales	295,285	(295,285)	-
14	442.2 - Industrial Interruptible Sales	-	-	-
15	444 - Public Street & Highway Lighting	-	-	-
16	445 - Other Sales to Public Authorities	-	-	-
17	Subtotal Electric Revenues	\$ 296,287	\$ (296,287)	\$ -
18				
19	BHP MT Electric Revenues			
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	Subtotal Electric Revenues	\$ -	\$ -	\$ -
27				
28	Total BHP Electric Revenues			
29	440 - Residential Sales	\$ -	\$ -	\$ -
30	442 - Commercial Sales	1,602,845	(1,602,845)	-
31	442.1 - Industrial Sales	1,507,451	(1,507,451)	-
32	442.2 - Industrial Interruptible Sales	-	-	-
33	444 - Public Street & Highway Lighting	-	-	-
34	445 - Other Sales to Public Authorities	20,899	(20,899)	-
35	Subtotal Electric Revenues	\$ 3,131,196	\$ (3,131,196)	\$ -
36				
37	Other Operating Income			
38	447 - Sales for Resale	\$ -	\$ -	\$ -
39	449 - Other Sales	-	-	-
40	450 - Forfeited Discounts	-	-	-
41	451 - Misc. Service Revenues	-	-	-
42	454 - Rent from Electric Properties	-	-	-
43	456 - Other Electric Revenues	-	-	-
44	456.1 - Revenue from Transmission of Elec by Others	-	-	-
45	Subtotal Other Operating Income	\$ -	\$ -	\$ -
46				
47	Total	\$ 3,131,196	\$ (3,131,196)	\$ -

48
49 Note (1) Renewable Ready Revenues are removed from base revenues and included on Schedule I-13 as part of the
50 Renewable Ready Revenue Credit.

func_class	depr_summary	depr_group	Sum of provision
Intangible Plant - Electric	114	BHP-111400-Acquisition Adjustments	-
Intangible Plant - Electric Total			-
Steam Generation Plant	310	BHP-131001-Ben French-Land	-
		BHP-131001-Kirk-Land	-
		BHP-131001-N.S. II-Land	-
		BHP-131001-N.S. I-Land	-
		BHP-131001-Osage-Land	-
		BHP-131001-WYGEN 3-Land	-
		BHP-131001-Wyodak-Land	-
		BHP-131002-Ben French-Ld Rt/ROW-ND	-
		BHP-131002-Kirk-Ld Rt/ROW-ND	-
		BHP-131002-N.S. II-Ld Rt/ROW-ND	-
		BHP-131002-N.S. I-Ld Rt/ROW-ND	-
		BHP-131002-Osage-Ld Rt/ROW-ND	-
		BHP-131002-WYGEN 3-Ld Rt/ROW-ND	-
		BHP-131002-Wyodak-Ld Rt/ROW-ND	-
	311	BHP-131100-Ben French-Struc&Improv	-
		BHP-131100-Kirk-Struc&Improv	-
		BHP-131100-N.S. II-Struc&Improv	1,051,193
		BHP-131100-N.S. I-Struc&Improv	3,549
		BHP-131100-Osage-Struc&Improv	-
		BHP-131100-WYGEN 3-Struc&Improv	290,334
		BHP-131100-Wyodak-Struc&Improv	260,438
		BHP-131105-Ben French-Land Improv	-
		BHP-131105-Kirk-Land Improv	-
		BHP-131105-N.S. II-Land Improv	-
		BHP-131105-N.S. I-Land Improv	-
		BHP-131105-Osage-Land Improv	-
		BHP-131105-WYGEN 3-Land Improv	-
		BHP-131105-Wyodak-Land Improv	-
	312	BHP-131201-Ben French-BoilerPlntEqp	-
		BHP-131201-Kirk-BoilerPlntEqp	(1)
		BHP-131201-N.S. I-BoilerPlntEqp	-
		BHP-131201-N.S. II-BoilerPlntEqp	3,173,842
		BHP-131201-Osage-BoilerPlntEqp	355
		BHP-131201-WYGEN 3-BoilerPlntEqp	1,671,416
		BHP-131201-Wyodak-BoilerPlntEqp	2,555,384
		BHP-131202-Ben French-Boilr-Pollutn	-
		BHP-131202-Kirk-Boilr-Pollutn	-
		BHP-131202-N.S. I-Boilr-Pollutn	-
		BHP-131202-N.S. II-Boilr-Pollutn	-
		BHP-131202-Osage-Boilr-Pollutn	-
		BHP-131202-WYGEN 3-Boilr-Pollutn	-
		BHP-131202-Wyodak-Boilr-Pollutn	-
	313	BHP-131300-Wyodak-Eng/Generatrs	17,126
	314	BHP-131400-Ben French-Turbo Units	-
		BHP-131400-Kirk-Turbo Units	-
		BHP-131400-N.S. II-Turbo Units	1,343,077
		BHP-131400-N.S. I-Turbo Units	-
		BHP-131400-Osage-Turbo Units	-
		BHP-131400-WYGEN 3-Turbo Units	1,715,065
		BHP-131400-Wyodak-Turbo Units	407,488
	315	BHP-131500-Ben French-Acsy Elec Eqp	-
		BHP-131500-Kirk-Acsy Elec Eqp	-
		BHP-131500-N.S. I-Acsy Elec Eqp	-
		BHP-131500-N.S. II-Acsy Elec Eqp	213,533
		BHP-131500-Osage-Acsy Elec Eqp	-
		BHP-131500-WYGEN 3-Acsy Elec Eqp	150,900
		BHP-131500-Wyodak-Acsy Elec Eqp	215,569
	315.10	BHP-131510-N.S. II-Steam Comp Hard	4,191
		BHP-131510-Steam Comp Hardware	322,541
	315.20	BHP-131520-N.S. II-Steam Comp Soft	5,246
		BHP-131520-Steam Comp Software	1,234
	315.30	BHP-131530-N.S. II-Steam Comm Eqp	6,575
		BHP-131530-Steam Comm Eqp	17,117
	316	BHP-131530-WYGEN 3-Steam Comm Eqp	880
		BHP-131600-Ben French-Misc Plnt Eqp	-
		BHP-131600-Kirk-Misc Plnt Eqp	-
		BHP-131600-N.S. II-Misc Plnt Eqp	46,546
		BHP-131600-N.S. I-Misc Plnt Eqp	-
		BHP-131600-Osage-Misc Plnt Eqp	-
		BHP-131600-WYGEN 3-Misc Plnt Eqp	1,144
		BHP-131600-Wyodak-Misc Plnt Eqp	48,870
	Elec Steam CCNC	BHP-131xxx-Ben French-CCNC	-
		BHP-131xxx-Kirk-CCNC	-
		BHP-131xxx-N.S. I-CCNC	-
		BHP-131xxx-N.S. II-CCNC	-
		BHP-131xxx-Osage-CCNC	-
		BHP-131xxx-WYGEN 3-CCNC	-
		BHP-131xxx-Wyodak-CCNC	-
Steam Generation Plant Total			13,523,612

func_class	depr_summary	depr_group	Sum of provision	
Wind Production Plant	338.21	BHP-133821-Wind-Struc&Improv	103,667	
	338.23	BHP-133823-Wind Turbine	914,844	
	338.24	BHP-133824-Wind Towers	383,391	
	338.26	BHP-133826-Wind Collector	95,775	
	338.32	BHP-133832-Wind Comm Eq	1,183	
Wind Production Plant Total			1,498,861	
Other Generation Plant	340	BHP-134001-Ben French-Land	-	
		BHP-134001-BF Diesel-Land	-	
		BHP-134001-CPGS CC Ele Other-Land	-	
		BHP-134001-Lange CT-Land	-	
		BHP-134001-N.S. CT-Land	-	
		BHP-134002-CPGS CC EleOthLd ROW NI	-	
	341	BHP-134100-Ben French-Struc&Improv	38,200	
		BHP-134100-BF Diesel-Struc&Improv	-	
		BHP-134100-Corriedale-Struc&Improv	33,631	
		BHP-134100-CPGS CC EleOth-Str&Imp	162,480	
		BHP-134100-Lange CT-Struc&Improv	14,066	
		BHP-134100-N.S. CT-Struc&Improv	9,530	
		BHP-134105-Ben French-Land Improv	-	
		BHP-134105-BF Diesel-Land Improv	-	
		BHP-134105-Lange CT-Land Improv	-	
		BHP-134105-N.S. CT-Land Improv	-	
		BHP-341-Corriedale-Struct & Improve	(1,418)	
	342	BHP-134200-Ben French-Fuel Hldr&Acc	51,609	
		BHP-134200-BF Diesel-Fuel Hldr&Acc	5,112	
		BHP-134200-CPGS CC EleOthFuel Hld	47,702	
		BHP-134200-Lange CT-Fuel Hldr&Acce	34,726	
		BHP-134200-N.S. CT-Fuel Hldr&Acce	35,264	
	343	BHP-134300-Ben French-Prime Movers	-	
		BHP-134300-BF Diesel-Prime Movers	-	
		BHP-134300-CPGS CC EleOth-PrimeMov	-	
		BHP-134300-Lange CT-Prime Movers	-	
		BHP-134300-N.S. CT-Prime Movers	-	
	344	BHP-134410-Ben French-Generators	492,108	
		BHP-134410-BF Diesel-Generators	107,609	
		BHP-134410-Corriedale-Generators	428,359	
		BHP-134410-CPGS CC EleOth-Genrtrs	2,831,407	
		BHP-134410-Lange CT-Generators	642,474	
		BHP-134410-N.S. CT-Generators	766,761	
	345	BHP-134500-Ben French-Acce Ele Eq	22,266	
		BHP-134500-BF Diesel-Acce Ele Eq	6,918	
		BHP-134500-CPGS CC Ele Oth-AcceEq	417,134	
		BHP-134500-Lange CT-Acce Ele Eq	52,524	
		BHP-134500-N.S. CT-Acce Ele Eq	55,400	
		BHP-134534-Corriedale-Acce Ele Equip	31,925	
	345.10	BHP-134510-Oth Comp Hardware	97,254	
	345.20	BHP-134520-Oth Comp Software	20,893	
	345.30	BHP-134530-CPGS Oth-Comm Eq	647	
		BHP-134530-N.S. CT-Oth Comm Eq	3,366	
		BHP-134530-Oth Comm Eq	711	
	346	BHP-134600-Ben French-Misc Plant Eq	-	
		BHP-134600-BF Diesel-Misc Plant Eq	-	
		BHP-134600-CPGS CC EleOthMisPlntEq	860	
		BHP-134600-Lange CT-Misc Plant Eq	685	
	Elec Other Prod CCNC			-
		BHP-134xxx-Ben French-CCNC	-	
		BHP-134xxx-BF Diesel-CCNC	-	
		BHP-134xxx-Lange CT-CCNC	-	
		BHP-134xxx-N.S. CT-CCNC	-	
	Other Generation Plant Total			6,410,204
	Transmission Plant - Electric	350	BHP-135001-ET-Land	-
			BHP-135002-ET-Ld Rt/ROW-ND	-
			BHP-135003-ET-Ld Rt/ROW-D	-
		351.30	BHP-135130-Corriedale-Trans-Comm Eq	2,152
			BHP-135130-ET-Comm Eq	46,959
		352	BHP-135200-ET-Str&Improv	35,966
			BHP-135205-ET-Land Improv	1,020
		353	BHP-135300-Corriedale-Trans-SubStE	66,979
			BHP-135300-ET-Station Equi	1,531,663
			BHP-135301-Corriedale-Trans-GSU	23,438
		354	BHP-135400-ET-Twrs&Fixtrs	15,925
		355	BHP-135500-Corriedale-Trans-Pol&Fix	5,753
			BHP-135500-ET-Poles&Fixtrs	3,179,505
356		BHP - Account 124000	-	
		BHP-135600-Corriedale-Trans-OH Cond	5,753	
		BHP-135600-ET-OH Conductors	1,915,422	
359		BHP-135900-ET-Roads & Trails	119	
ET CCNC	BHP-135xxx-ET-CCNC	-		
Transmission Plant - Electric Total			6,830,654	
Distribution Plant - Electric	360	BHP-136001-ED-Land	-	
		BHP-136002-ED-Ld Rt/ROW-ND	-	
		BHP-136003-ED-Ld Rt/ROW-D	-	
	361	BHP-136100-ED-Str & Improve	52,502	
		BHP-136105-ED-Land Improve	5,063	
	362	BHP-136200-ED-Station Equip	2,614,947	

func_class	depr_summary	depr_group	Sum of provision
	363.30	BHP-136330-ED-Comm Eqp	46,343
	364	BHP-136400-ED-Ple/Twr/Fixtr	4,586,590
	365	BHP-136500-ED-OH Conductors	1,615,637
	366	BHP-136600-ED-UG Conduit	740,302
	367	BHP-136700-ED-UG Conductors	2,098,518
	368	BHP-136801-ED-Oth Eqp	259,396
		BHP-136802-ED-Line Trans	461,434
		BHP-136803-ED-Pad Trans	1,135,203
	369	BHP-136901-ED-OH Services	272,086
		BHP-136902-ED-UG Services	718,729
	370	BHP-137001-ED-Meters Other	96,815
		BHP-137003-ED-Meters ERT	-
	371	BHP-137100-ED-InstalCstPrmis	108,984
	373	BHP-137300-ED-Street Lighg	153,864
	ED CCNC	BHP-136xxx-ED-CCNC	-
	Unspecified	BHP-137004-Electric-Dist-Meter-AMI	553,653
Distribution Plant - Electric Total			15,520,066
General Plant - Electric			
	389	BHP-138901-GP-Land	-
		BHP-138902-GP-Ld Rv/ROW-ND	-
	390	BHP-139001-GP-Str&Improve-GO	-
		BHP-139001-GP-Str&Improve-HP	955,227
		BHP-139001-GP-Str&Improve-O	429,933
		BHP-139005-GP-Land Improve-O	384
		BHP-139005-GP-Land Improve-O HP	59,520
		BHP-139051-GP-Str&Imprve-L	-
	391	BHP-136310 - Dist Hardware	-
		BHP-139101-GP-Office Frm&Eqp	81,454
		BHP-139101-GP-Office Frm&Eqp>=2015	55,984
		BHP-139103-GP-Computer Hdwre	145,179
		BHP-139104-GP-Software	35,248
		BHP-139105-GP-Sys Dev	-
		BHP-139105-GP-Sys Dev >=2015	-
		BHP-139107-GP-IPAD HARDWARE	-
		BHP-139108-GP-Office Frm&Eqp - HP	36,913
	392	BHP-139201-GP-Trans Eqp-Subunit	10,541
		BHP-139202-GP-Trans Eqp-Cars	30,724
		BHP-139203-GP-Trans Eqp-LT	178,824
		BHP-139204-GP-Trans Eqp-MT	184,005
		BHP-139205-GP-Trans Eqp-HT	422,408
		BHP-139206-GP-Trans Eqp-Trlr	141,914
	393	BHP-139300-GP-Stores Equip	-
		BHP-139300-GP-Stores Equip>=2015	7,136
	394	BHP-139400-GP-Tool/Shop/Grg	65,210
		BHP-139400-GP-Tool/Shop/Grg >=2015	77,566
		BHP-139410-GP-Veh-Tool/Shop/Grg	6,652
	395	BHP-139500-GP-Lab Equipment	24,319
		BHP-139500-GP-Lab Equipment >=2015	16,580
	396	BHP-139601-GP-Short Life Powr Eqp	2,541
		BHP-139602-GP-Long Life Powr Eqp	75,431
	397	BHP-136330-ED Comm Eqp	144
		BHP-139700-GP-Communc Eqp	34,877
		BHP-139700-GP-Communc Eqp >=2015	13,794
		BHP-139710-Commun Eq-Towers	177,134
	397.01	BHP-139701-GP-Computer Hdwre	361,829
	397.03	BHP-139703-GP-Comm Eqp	128,434
	398	BHP-139800-GP-Misc Eqp	6,788
		BHP-139800-GP-Misc Eqp >=2015	13,985
		BHP-139808-GP-Misc Equip - HP	163,824
	EG CCNC	BHP-139xxx-EG-CCNC	-
General Plant - Electric Total			3,944,501
Grand Total			47,727,898

Sum of Amount	Column Labels		
Row Labels	170026	170027	Grand Total
546000	12,131	(1,138)	10,993
548000	258,217		258,217
549000	(1,291)		(1,291)
550000	94,163		94,163
553000	1,415		1,415
555010	-		-
558130	57,708	(2,413)	55,295
558140	21,491	(4,935)	16,556
558160	128,836	(3,718)	125,118
558190	569,392	(17,959)	551,433
558220	14,250		14,250
570000	481		481
920000	4,346	(61)	4,285
921000	87		87
923000	114,073	(3,297)	110,777
924000	84,078	(2,669)	81,408
926000	10,866	(595)	10,271
Grand Total	1,370,244	(36,785)	1,333,460

Unit	Journal ID	Date	Account/Descr	Resource	Descr	Dept	Oper Unit	Product	Work Order	Descr	Activity	Amount	Affiliate	Ref
50501	9090620001	2024-10-31	924000 PROPERTY INSURANCE	1500	INS PROP/BUSINESS INTERRUPTION	4706	170026	122				7,006.49		
50501	9090620001	2024-11-30	924000 PROPERTY INSURANCE	1500	INS PROP/BUSINESS INTERRUPTION	4706	170026	122				7,006.49		
50501	9090620001	2024-12-31	924000 PROPERTY INSURANCE	1500	INS PROP/BUSINESS INTERRUPTION	4706	170026	122				7,006.49		
50501	APAC629239	2024-11-04	546000 OTHR GEN OPS SUPERV & ENG	1451	BUILDING MAINTENANCE	8605	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	500.00		00132054
50501	APAC634564	2024-12-13	546000 OTHR GEN OPS SUPERV & ENG	1451	BUILDING MAINTENANCE	8605	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	500.00		00132511
50501	9090640001	2024-10-31	548000 OTHER POWER GENERATION EXP	1101	MATERIALS NON-INVENTORY	8605	170026	122				1,957.32		
50501	9090640001	2024-11-30	548000 OTHER POWER GENERATION EXP	1101	MATERIALS NON-INVENTORY	8605	170026	122				1,957.32		
50501	9090640001	2024-12-31	548000 OTHER POWER GENERATION EXP	1101	MATERIALS NON-INVENTORY	8605	170026	122				1,957.32		
50501	9075401011	2024-12-31	546000 OTHR GEN OPS SUPERV & ENG	1604	MEALS	8605	170026	122				170.16		
50501	9075401011	2024-12-31	546000 OTHR GEN OPS SUPERV & ENG	1403	OFFICE SUPPLIES	8605	170026	122				32.84		
50501	9075401011	2024-12-31	553000 OTHR GEN MAINT OF GENR PLANT	1410	SAFETY AND PROTECTIVE SUPPLIES	8605	170026	122				1,415.30		
50501	9075401011	2024-12-31	546000 OTHR GEN OPS SUPERV & ENG	1410	SAFETY AND PROTECTIVE SUPPLIES	8605	170026	122				561.01		
50501	APAC636332	2024-12-30	546000 OTHR GEN OPS SUPERV & ENG	1820	SERVICE FEES/COMMISSIONS/ROW	8605	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	977.86		00240721
50501	APAC634772	2024-12-16	546000 OTHR GEN OPS SUPERV & ENG	1301	SOFTWARE MAINT/LICENSES	8605	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	7,136.76		00240121
50501	APAC627936	2024-10-25	923000 OUTSIDE SERVICES	1829	CONTR PMNTS - NON CONSTRUCTIO	8605	170026	122				10,938.59		00237937
50501	APAC634563	2024-12-13	923000 OUTSIDE SERVICES	1829	CONTR PMNTS - NON CONSTRUCTIO	8605	170026	122				6,944.64		00239732
50501	90LDEXE12C	2024-12-31	548000 OTHER POWER GENERATION EXP	1853	CONTRACT FEES	8605	170026	122	99910743	O&M Gen-Oth Prod Elec.Inst.Mec	0001	(420,000.00)		CORRIEDALF
50501	90LDEXE12C	2024-12-31	548000 OTHER POWER GENERATION EXP	1853	CONTRACT FEES	8605	170026	122	99910743	O&M Gen-Oth Prod Elec.Inst.Mec	0001	(420,000.00)		CORRIEDALF
50501	90LDEXE12C	2024-10-01	548000 OTHER POWER GENERATION EXP	1853	CONTRACT FEES	8605	170026	122	99910743	O&M Gen-Oth Prod Elec.Inst.Mec	0001	420,000.00		CORRIEDALF
50501	90LDEXE12C	2024-10-31	548000 OTHER POWER GENERATION EXP	1853	CONTRACT FEES	8605	170026	122	99910743	O&M Gen-Oth Prod Elec.Inst.Mec	0001	(420,000.00)		CORRIEDALF
50501	90LDEXE12C	2024-11-01	548000 OTHER POWER GENERATION EXP	1853	CONTRACT FEES	8605	170026	122	99910743	O&M Gen-Oth Prod Elec.Inst.Mec	0001	420,000.00		CORRIEDALF
50501	90LDEXE12C	2024-11-30	548000 OTHER POWER GENERATION EXP	1853	CONTRACT FEES	8605	170026	122	99910743	O&M Gen-Oth Prod Elec.Inst.Mec	0001	(420,000.00)		CORRIEDALF
50501	90LDEXE12C	2024-12-01	548000 OTHER POWER GENERATION EXP	1853	CONTRACT FEES	8605	170026	122	99910743	O&M Gen-Oth Prod Elec.Inst.Mec	0001	420,000.00		CORRIEDALF
50501	90LDEXE12C	2024-12-31	548000 OTHER POWER GENERATION EXP	1853	CONTRACT FEES	8605	170026	122	99910743	O&M Gen-Oth Prod Elec.Inst.Mec	0001	(420,000.00)		CORRIEDALF
50501	90LDEXE12C	2024-10-01	549000 MISC OTHER POWER GENERATION EXP	1815	CONTRACTOR PYMTS	8605	170026	122	99911125	O&M Gen - Other Prod Misc. - O	0001	(13,000.00)		
50501	APAC625913	2024-10-09	549000 MISC OTHER POWER GENERATION EXP	1815	CONTRACTOR PYMTS	8605	170026	122	99911125	O&M Gen - Other Prod Misc. - O	0001	11,709.20		00168291
50501	9090640001	2024-10-31	548000 OTHER POWER GENERATION EXP	1815	CONTRACTOR PYMTS	8605	170026	122	99910743	O&M Gen-Oth Prod Elec.Inst.Mec	0001	84,115.04		
50501	9090640001	2024-11-30	548000 OTHER POWER GENERATION EXP	1815	CONTRACTOR PYMTS	8605	170026	122	99910743	O&M Gen-Oth Prod Elec.Inst.Mec	0001	84,115.04		
50501	9090640001	2024-12-31	548000 OTHER POWER GENERATION EXP	1815	CONTRACTOR PYMTS	8605	170026	122	99910743	O&M Gen-Oth Prod Elec.Inst.Mec	0001	84,115.04		
50501	9075401012	2024-11-30	550000 OTHR GEN RENTS	1852	LAND LEASE EXPENSES	8605	170026	122				30,189.32		
50501	90LDEXE12C	2024-10-01	550000 OTHR GEN RENTS	1852	LAND LEASE EXPENSES	8605	170026	122				(37,770.65)		
50501	90LDEXE12C	2024-10-31	550000 OTHR GEN RENTS	1852	LAND LEASE EXPENSES	8605	170026	122				13,603.44		
50501	90LDEXE12C	2024-11-01	550000 OTHR GEN RENTS	1852	LAND LEASE EXPENSES	8605	170026	122				(13,603.44)		
50501	90LDEXE12C	2024-11-30	550000 OTHR GEN RENTS	1852	LAND LEASE EXPENSES	8605	170026	122				19,362.45		
50501	90LDEXE12C	2024-11-30	550000 OTHR GEN RENTS	1852	LAND LEASE EXPENSES	8605	170026	122				10,756.92		
50501	90LDEXE12C	2024-12-01	550000 OTHR GEN RENTS	1852	LAND LEASE EXPENSES	8605	170026	122				(19,362.45)		
50501	90LDEXE12C	2024-12-01	550000 OTHR GEN RENTS	1852	LAND LEASE EXPENSES	8605	170026	122				(10,756.92)		
50501	90LDEXE12C	2024-12-31	550000 OTHR GEN RENTS	1852	LAND LEASE EXPENSES	8605	170026	122				50,374.26		
50501	APAC625910	2024-10-09	550000 OTHR GEN RENTS	1852	LAND LEASE EXPENSES	8605	170026	122				12,356.68		00237556
50501	APAC625910	2024-10-09	550000 OTHR GEN RENTS	1852	LAND LEASE EXPENSES	8605	170026	122				22,242.02		00237557
50501	APAC626694	2024-10-16	550000 OTHR GEN RENTS	1852	LAND LEASE EXPENSES	8605	170026	122				16,771.84		00237869
50501	9075401011	2024-12-31	546000 OTHR GEN OPS SUPERV & ENG	1605	LODGING	8605	170026	122				713.87		
50501	5520120001	2024-10-31	555010 PURCH POWER-RENEWABLE READY	2805	ELECTRIC COST OF GOODS SOLD	8747	170026	122				-		
50501	5520120001	2024-10-31	555010 PURCH POWER-RENEWABLE READY	2805	ELECTRIC COST OF GOODS SOLD	8747	170026	122				-		
50501	5520120001	2024-11-30	555010 PURCH POWER-RENEWABLE READY	2805	ELECTRIC COST OF GOODS SOLD	8747	170026	122				-		
50501	5520120001	2024-11-30	555010 PURCH POWER-RENEWABLE READY	2805	ELECTRIC COST OF GOODS SOLD	8747	170026	122				-		
50501	5520120001	2024-12-31	555010 PURCH POWER-RENEWABLE READY	2805	ELECTRIC COST OF GOODS SOLD	8747	170026	122				-		
50501	5520120001	2024-12-31	555010 PURCH POWER-RENEWABLE READY	2805	ELECTRIC COST OF GOODS SOLD	8747	170026	122				-		
50501	9075401011	2024-10-31	570000 TRANS MAINT OF STATION EQUIPM	1451	BUILDING MAINTENANCE	8763	170026	122	99200201	O&M Trans-Substation Maint-Non	0001	481.20		
50501	APAC624964	2024-10-03	546000 OTHR GEN OPS SUPERV & ENG	1451	BUILDING MAINTENANCE	8767	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	500.00		00131408
50501	APAC632683	2024-12-02	546000 OTHR GEN OPS SUPERV & ENG	1101	MATERIALS NON-INVENTORY	8767	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	56.18		00132388
50501	9075401012	2024-11-30	550000 OTHR GEN RENTS	1852	LAND LEASE EXPENSES	8767	170026	122				(30,189.32)		
50501	APAC626853	2024-10-17	550000 OTHR GEN RENTS	1852	LAND LEASE EXPENSES	8767	170026	122				30,189.32		00237898
50501	PYBEN00010	2024-10-31	926000 EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4756	170026	122				(7.88)		
50501	PYCA00010	2024-10-31	546000 OTHR GEN OPS SUPERV & ENG	9103	COMPENSATED ABSENCES-LABOR	4756	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	(4.07)		
50501	PYINC00014	2024-10-31	546000 OTHR GEN OPS SUPERV & ENG	9112	INCENTIVE LOADING NON-UNION	4756	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	(6.86)		
50501	9010110001	2024-10-01	546000 OTHR GEN OPS SUPERV & ENG	1001	LABOR STRAIGHT TIME NON-UNION	4756	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	(145.47)		
50501	PAY0625037	2024-10-08	546000 OTHR GEN OPS SUPERV & ENG	1001	LABOR STRAIGHT TIME NON-UNION	4756	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	120.06		
50501	PYBEN00008	2024-12-31	926000 EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4759	170026	122				90.64		
50501	PYBEN00009	2024-11-30	926000 EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4759	170026	122				31.04		
50501	PYBEN00010	2024-10-31	926000 EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4759	170026	122				70.90		
50501	PYCA00008	2024-12-31	546000 OTHR GEN OPS SUPERV & ENG	9103	COMPENSATED ABSENCES-LABOR	4759	170026	122				46.78		
50501	PYCA00009	2024-11-30	546000 OTHR GEN OPS SUPERV & ENG	9103	COMPENSATED ABSENCES-LABOR	4759	170026	122				16.02		
50501	PYCA00010	2024-10-31	546000 OTHR GEN OPS SUPERV & ENG	9103	COMPENSATED ABSENCES-LABOR	4759	170026	122				36.59		
50501	PYINC00012	2024-12-31	546000 OTHR GEN OPS SUPERV & ENG	9112	INCENTIVE LOADING NON-UNION	4759	170026	122				78.94		
50501	PYINC00013	2024-11-30	546000 OTHR GEN OPS SUPERV & ENG	9112	INCENTIVE LOADING NON-UNION	4759	170026	122				27.04		
50501	PYINC00014	2024-10-31	546000 OTHR GEN OPS SUPERV & ENG	9112	INCENTIVE LOADING NON-UNION	4759	170026	122				61.75		
50501	9010110001	2024-11-30	546000 OTHR GEN OPS SUPERV & ENG	1006	LABOR OVERTIME NONUNION	4759	170026	122				71.84		
50501	9010110001	2024-12-01	546000 OTHR GEN OPS SUPERV & ENG	1006	LABOR OVERTIME NONUNION	4759	170026	122				(71.84)		
50501	9010110001	2024-12-31	546000 OTHR GEN OPS SUPERV & ENG	1006	LABOR OVERTIME NONUNION	4759	170026	122				33.94		
50501	PAY0630826	2024-11-19	546000 OTHR GEN OPS SUPERV & ENG	1006	LABOR OVERTIME NONUNION	4759	170026	122				47.89		
50501	PAY0634455	2024-12-17	546000 OTHR GEN OPS SUPERV & ENG	1006	LABOR OVERTIME NONUNION									

Unit	Journal ID	Date	Account	Descr	Resource	Descr	Dept	Oper Unit	Product	Work Order	Descr	Activity	Amount	Affiliate	Ref
50501	9075401011	1/31/2025	546000	OTHER GEN OPS SUPERV & ENG	9103	COMPENSATED ABSENCES-LABOR	4759	170026	122				6.16		
50501	PYCA000008	1/31/2025	546000	OTHER GEN OPS SUPERV & ENG	9103	COMPENSATED ABSENCES-LABOR	4759	170026	122				(6.16)		
50501	9075401011	1/31/2025	546000	OTHER GEN OPS SUPERV & ENG	9112	INCENTIVE LOADING NON-UNION	4759	170026	122				8.81		
50501	PYINC00011	1/31/2025	546000	OTHER GEN OPS SUPERV & ENG	9112	INCENTIVE LOADING NON-UNION	4759	170026	122				(8.81)		
50501	9075401011	1/31/2025	546000	OTHER GEN OPS SUPERV & ENG	1006	LABOR OVERTIME NONUNION	4759	170026	122				33.94		
50501	9075401011	1/31/2025	546000	OTHER GEN OPS SUPERV & ENG	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122				44.03		
50501	9090640001	1/31/2025	548000	OTHER POWER GENERATION EXP	1101	MATERIALS NON-INVENTORY	8605	170026	122				1,957.32		
50501	9075401011	1/31/2025	548000	OTHER POWER GENERATION EXP	1853	CONTRACT FEES	8605	170026	122	99910743	O&M Gen-Oth Prod Elec.Inst,Mec	0001	(420,000.00)		
50501	9075401011	1/31/2025	550000	OTHER GEN RENTS	1852	LAND LEASE EXPENSES	8605	170026	122				(834.07)		
50501	5520120001	1/31/2025	555010	PURCH POWER-RENEWABLE READY	2805	ELECTRIC COST OF GOODS SOLD	8747	170026	122				-		
50501	5520120001	1/31/2025	555010	PURCH POWER-RENEWABLE READY	2805	ELECTRIC COST OF GOODS SOLD	8747	170026	122				-		
50501	9075401011	1/31/2025	558130	OPERATION SUPERVISION&ENGINEER	1451	BUILDING MAINTENANCE	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	500.00		
50501	9075401011	1/31/2025	558130	OPERATION SUPERVISION&ENGINEER	1301	SOFTWARE MAINT/LICENSES	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(11.76)		
50501	9075401011	1/31/2025	558130	OPERATION SUPERVISION&ENGINEER	9103	COMPENSATED ABSENCES-LABOR	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	46.22		
50501	9075401011	1/31/2025	558130	OPERATION SUPERVISION&ENGINEER	9112	INCENTIVE LOADING NON-UNION	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	66.03		
50501	9075401011	1/31/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	330.17		
50501	9075401011	1/31/2025	558130	OPERATION SUPERVISION&ENGINEER	9103	COMPENSATED ABSENCES-LABOR	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(6.16)		
50501	PYCA000008	1/31/2025	558130	OPERATION SUPERVISION&ENGINEER	9103	COMPENSATED ABSENCES-LABOR	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	62.58		
50501	9075401011	1/31/2025	558130	OPERATION SUPERVISION&ENGINEER	9112	INCENTIVE LOADING NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(8.81)		
50501	PYINC00011	1/31/2025	558130	OPERATION SUPERVISION&ENGINEER	9112	INCENTIVE LOADING NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	89.40		
50501	9075401011	1/31/2025	558130	OPERATION SUPERVISION&ENGINEER	1006	LABOR OVERTIME NONUNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(33.94)		
50501	9075401011	1/31/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(44.03)		
50501	90LDEXEU01	1/31/2025	558160	WIND GENERATION RENTS	1852	LAND LEASE EXPENSES	8605	170026	122	99911264	Gen O&M - Wind Rents	0001	834.07		
50501	90LDEXEU01	1/31/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1853	CONTRACT FEES	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	420,000.00		
50501	90LDEXEU12	1/31/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1853	CONTRACT FEES	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	(420,000.00)		CORRIEDALE
50501	9090640001	1/31/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1815	CONTRACTOR PYMTS	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	84,115.04		
50501	90LDEXEU01	1/31/2025	923000	OUTSIDE SERVICES	1829	CONTR PMNTS - NON CONSTRUCTIO	8605	170026	122				34,388.70		
50501	APAC640760	1/31/2025	923000	OUTSIDE SERVICES	1829	CONTR PMNTS - NON CONSTRUCTIO	8605	170026	122				5,980.00		00241436
50501	9090620001	1/31/2025	924000	PROPERTY INSURANCE	1500	INS PROP/BUSINESS INTERRUPTION	4706	170026	122				7,006.49		
50501	PYBEN00008	1/31/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4756	170026	122				99.05		
50501	PYBEN00008	1/31/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4759	170026	122				120.89		
50501	9010110001	2/1/2025	546000	OTHER GEN OPS SUPERV & ENG	1001	LABOR STRAIGHT TIME NON-UNION	4756	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	(120.06)		
50501	9010110001	2/1/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(175.60)		
50501	90LDEXEU01	2/1/2025	558160	WIND GENERATION RENTS	1852	LAND LEASE EXPENSES	8605	170026	122	99911264	Gen O&M - Wind Rents	0001	(19,047.68)		
50501	90LDEXEU12	2/1/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1853	CONTRACT FEES	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	420,000.00		CORRIEDALE
50501	90LDEXEU01	2/1/2025	923000	OUTSIDE SERVICES	1829	CONTR PMNTS - NON CONSTRUCTIO	8605	170026	122				(34,388.70)		
50501	PAY0641518	2/1/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	31.93		
50501	APAC642434	2/1/2025	558130	OPERATION SUPERVISION&ENGINEER	1451	BUILDING MAINTENANCE	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	500.00		00133622
50501	APAC643041	2/1/2025	923000	OUTSIDE SERVICES	1829	CONTR PMNTS - NON CONSTRUCTIO	8605	170026	122				34,388.70		00242197
50501	PAY0643493	2/25/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	140.38		
50501	PYCA000008	2/28/2025	546000	OTHER GEN OPS SUPERV & ENG	9103	COMPENSATED ABSENCES-LABOR	4756	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	(16.81)		
50501	PYINC00011	2/28/2025	546000	OTHER GEN OPS SUPERV & ENG	9112	INCENTIVE LOADING NON-UNION	4756	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	(24.01)		
50501	9090640001	2/28/2025	548000	OTHER POWER GENERATION EXP	1101	MATERIALS NON-INVENTORY	8605	170026	122				1,957.32		
50501	5520120001	2/28/2025	555010	PURCH POWER-RENEWABLE READY	2805	ELECTRIC COST OF GOODS SOLD	8747	170026	122				-		
50501	5520120001	2/28/2025	555010	PURCH POWER-RENEWABLE READY	2805	ELECTRIC COST OF GOODS SOLD	8747	170026	122				-		
50501	9075401011	2/28/2025	558130	OPERATION SUPERVISION&ENGINEER	9103	COMPENSATED ABSENCES-LABOR	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	19.19		
50501	PYINC00011	2/28/2025	558130	OPERATION SUPERVISION&ENGINEER	9112	INCENTIVE LOADING NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	27.42		
50501	9010110001	2/28/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	140.38		
50501	90LDEXEU01	2/28/2025	558160	WIND GENERATION RENTS	1852	LAND LEASE EXPENSES	8605	170026	122	99911264	Gen O&M - Wind Rents	0001	36,129.23		
50501	90LDEXEU12	2/28/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1853	CONTRACT FEES	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	(420,000.00)		CORRIEDALE
50501	9090640001	2/28/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1815	CONTRACTOR PYMTS	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	84,115.04		
50501	9090620001	2/28/2025	924000	PROPERTY INSURANCE	1500	INS PROP/BUSINESS INTERRUPTION	4706	170026	122				7,006.49		
50501	PYBEN00008	2/28/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4756	170026	122				(36.02)		
50501	PYBEN00008	2/28/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4759	170026	122				41.13		
50501	9010110001	3/1/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(140.38)		
50501	90LDEXEU01	3/1/2025	558160	WIND GENERATION RENTS	1852	LAND LEASE EXPENSES	8605	170026	122	99911264	Gen O&M - Wind Rents	0001	(36,129.23)		
50501	90LDEXEU12	3/1/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1853	CONTRACT FEES	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	420,000.00		CORRIEDALE
50501	APAC644771	3/3/2025	923000	OUTSIDE SERVICES	1809	CONSULTING FEES	8605	170026	122				6,063.39		00134471
50501	APAC645177	3/5/2025	558220	WIND MAINT COMMUN EQUIPMENT	1301	SOFTWARE MAINT/LICENSES	8605	170026	122	99910767	O&M Gen-Wind Comms Equip Maint	0001	7,136.76		00243444
50501	PAY0645446	3/11/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	105.29		
50501	APAC646032	3/11/2025	923000	OUTSIDE SERVICES	1829	CONTR PMNTS - NON CONSTRUCTIO	8605	170026	122				3,035.11		00243225
50501	APAC646369	3/13/2025	558130	OPERATION SUPERVISION&ENGINEER	1451	BUILDING MAINTENANCE	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	500.00		00134693
50501	PAY0647293	3/25/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	280.77		
50501	PAY0647293	3/25/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				340.31		
50501	APAC648322	3/28/2025	923000	OUTSIDE SERVICES	1809	CONSULTING FEES	8605	170026	122				10,637.68		00135049
50501	9075401013	3/31/2025	546000	OTHER GEN OPS SUPERV & ENG	9103	COMPENSATED ABSENCES-LABOR	4756	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	16.81		
50501	9075401013	3/31/2025	546000	OTHER GEN OPS SUPERV & ENG	9112	INCENTIVE LOADING NON-UNION	4756	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	24.01		
50501	9075401013	3/31/2025	546000	OTHER GEN OPS SUPERV & ENG	1001	LABOR STRAIGHT TIME NON-UNION	4756	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	120.06		
50501	9075401013	3/31/2025	548000	OTHER POWER GENERATION EXP	1101	MATERIALS NON-INVENTORY	8605	170026	122				(3,914.64)		
50501	5520120001	3/31/2025	555010	PURCH POWER-RENEWABLE READY	2805	ELECTRIC COST OF GOODS SOLD	8747	170026	122				-		
50501	5520120001	3/31/2025	555010	PURCH POWER-RENEWABLE READY	2805	ELECTRIC COST OF GOODS SOLD	8747	170026	122				-		
50501	9075401013	3/31/2025	558130	OPERATION SUPERVISION&ENGINEER	9103	COMPENSATED ABSENCES-LABOR	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(16.81)		
50501	PYCA000007	3/31/2025	558130	OPERATION SUPERVISION&ENGINEER	9103	COMPENSATED ABSENCES-LABOR	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	77.63		
50501	9075401013	3/31/2025	558130	OPERATION SUPERVISION&ENGINEER	9112	INCENTIVE LOADING NON-UNION	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(24.01)		
50501	PYINC00011	3/31/2025	558130	OPERATION SUPERVISION&ENGINEER	9112	INCENTIVE LOADING NON-UNION	4759	170026							

Unit	Journal ID	Date	Account	Descr	Resource	Descr	Dept	Oper Unit	Product	Work Order	Descr	Activity	Amount	Affiliate	Ref
50501	PAY0651174	4/22/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	245.67		
50501	PAY0651174	4/22/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				525.88		
50501	EXACC52101	4/25/2025	546000	OTHR GEN OPS SUPERV & ENG	1605	LOGGING	4759	170026	122				132.21		0000293377
50501	APAC652385	4/28/2025	558130	OPERATION SUPERVISION&ENGINEER	1102	MATERIALS RETIRED	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	431.34		00245216
50501	9075401011	4/30/2025	546000	OTHR GEN OPS SUPERV & ENG	9103	COMPENSATED ABSENCES-LABOR	4759	170026	122	99911261	O&M Gen - Other Prod Admin - O	0001	(486.74)		
50501	PYCA000007	4/30/2025	546000	OTHR GEN OPS SUPERV & ENG	9103	COMPENSATED ABSENCES-LABOR	4759	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	486.74		
50501	9075401011	4/30/2025	546000	OTHR GEN OPS SUPERV & ENG	9112	INCENTIVE LOADING NON-UNION	4759	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	(517.16)		
50501	PYNC000010	4/30/2025	546000	OTHR GEN OPS SUPERV & ENG	9112	INCENTIVE LOADING NON-UNION	4759	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	517.16		
50501	9010110001	4/30/2025	546000	OTHR GEN OPS SUPERV & ENG	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	1,719.46		
50501	9075401011	4/30/2025	546000	OTHR GEN OPS SUPERV & ENG	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	(3,042.12)		
50501	9075401011	4/30/2025	546000	OTHR GEN OPS SUPERV & ENG	1605	LOGGING	4759	170026	122				(132.21)		
50501	9075401011	4/30/2025	550000	OTHR GEN RENTS	1852	LAND LEASE EXPENSES	8605	170026	122				(55,867.47)		
50501	5520120001	4/30/2025	555010	PURCH POWER-RENEWABLE READY	2805	ELECTRIC COST OF GOODS SOLD	8747	170026	122				-		
50501	5520120001	4/30/2025	555010	PURCH POWER-RENEWABLE READY	2805	ELECTRIC COST OF GOODS SOLD	8747	170026	122				-		
50501	9075401011	4/30/2025	558130	OPERATION SUPERVISION&ENGINEER	9103	COMPENSATED ABSENCES-LABOR	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	486.74		
50501	PYCA000007	4/30/2025	558130	OPERATION SUPERVISION&ENGINEER	9103	COMPENSATED ABSENCES-LABOR	4754	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	53.83		
50501	PYCA000007	4/30/2025	558130	OPERATION SUPERVISION&ENGINEER	9103	COMPENSATED ABSENCES-LABOR	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	66.26		
50501	9075401011	4/30/2025	558130	OPERATION SUPERVISION&ENGINEER	9112	INCENTIVE LOADING NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	517.16		
50501	PYNC000010	4/30/2025	558130	OPERATION SUPERVISION&ENGINEER	9112	INCENTIVE LOADING NON-UNION	4754	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	57.20		
50501	PYNC000010	4/30/2025	558130	OPERATION SUPERVISION&ENGINEER	9112	INCENTIVE LOADING NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	70.40		
50501	9010110001	4/30/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4754	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	190.16		
50501	9010110001	4/30/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	319.37		
50501	9075401011	4/30/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	3,042.12		
50501	9075401011	4/30/2025	558130	OPERATION SUPERVISION&ENGINEER	1605	LOGGING	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	132.21		
50501	9075401011	4/30/2025	558160	WIND GENERATION RENTS	1852	LAND LEASE EXPENSES	8605	170026	122	99911264	Gen O&M - Wind Rents	0001	55,867.47		
50501	90LDEXEU01	4/30/2025	558160	WIND GENERATION RENTS	1852	LAND LEASE EXPENSES	8605	170026	122	99911264	Gen O&M - Wind Rents	0001	15,124.68		
50501	90LDEXEU01	4/30/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1821	CONTR PAYMENTS - LABOR	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	23,790.00		
50501	90LDEXEU12	4/30/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1853	CONTRACT FEES	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	(420,000.00)		CORRIEDALE
50501	90LDEXEU12	4/30/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1853	CONTRACT FEES	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	(101,915.33)		CORRIEDALE
50501	9090640001	4/30/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1815	CONTRACTOR PYMTS	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	83,699.30		
50501	9090640001	4/30/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1815	CONTRACTOR PYMTS	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	1,957.32		
50501	CPAG050006	4/30/2025	920000	ADMIN AND GENERAL SALARIES	9103	COMPENSATED ABSENCES-LABOR	4709	170026	122				47.04		
50501	PYCA000007	4/30/2025	920000	ADMIN AND GENERAL SALARIES	9103	COMPENSATED ABSENCES-LABOR	4709	170026	122				166.78		
50501	CPAG050006	4/30/2025	920000	ADMIN AND GENERAL SALARIES	9112	INCENTIVE LOADING NON-UNION	4709	170026	122				49.98		
50501	PYNC000010	4/30/2025	920000	ADMIN AND GENERAL SALARIES	9112	INCENTIVE LOADING NON-UNION	4709	170026	122				177.21		
50501	9010110001	4/30/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				683.64		
50501	CPAG010001	4/30/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				(294.00)		
50501	CPAG030002	4/30/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				294.00		
50501	9090620001	4/30/2025	924000	PROPERTY INSURANCE	1500	INS PROP/BUSINESS INTERRUPTION	4706	170026	122				7,006.49		
50501	CPAG050004	4/30/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4709	170026	122				94.08		
50501	PYBEN000007	4/30/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4709	170026	122				333.56		
50501	PYBEN000007	4/30/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4754	170026	122				107.66		
50501	PYBEN000007	4/30/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4759	170026	122				1,106.00		
50501	9010110001	5/1/2025	546000	OTHR GEN OPS SUPERV & ENG	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	(1,719.46)		
50501	9010110001	5/1/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4754	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(190.16)		
50501	9010110001	5/1/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(319.37)		
50501	90LDEXEU01	5/1/2025	558160	WIND GENERATION RENTS	1852	LAND LEASE EXPENSES	8605	170026	122	99911264	Gen O&M - Wind Rents	0001	(15,124.68)		
50501	90LDEXEU01	5/1/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1821	CONTR PAYMENTS - LABOR	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	(23,790.00)		
50501	90LDEXEU12	5/1/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1853	CONTRACT FEES	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	420,000.00		CORRIEDALE
50501	90LDEXEU12	5/1/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1853	CONTRACT FEES	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	101,915.33		CORRIEDALE
50501	9010110001	5/1/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				(683.64)		
50501	APAC653472	5/5/2025	558130	OPERATION SUPERVISION&ENGINEER	1451	BUILDING MAINTENANCE	8767	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	500.00		00135586
50501	PAY0653012	5/6/2025	546000	OTHR GEN OPS SUPERV & ENG	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911124	Gen O&M - Other Prod Admin - O	0001	1,052.04		
50501	PAY0653012	5/6/2025	546000	OTHR GEN OPS SUPERV & ENG	1001	LABOR STRAIGHT TIME NON-UNION	4728	170026	122	99913241	O&M Trans -NERC Compliance-Pro	0001	138.27		
50501	PAY0653012	5/6/2025	558130	OPERATION SUPERVISION&ENGINEER	1006	LABOR OVERTIME NONUNION	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	935.25		
50501	PAY0653012	5/6/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4754	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	222.18		
50501	PAY0653012	5/6/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	1,786.55		
50501	PAY0653012	5/6/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	175.48		
50501	PAY0653012	5/6/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				191.91		
50501	APAC653782	5/7/2025	558140	WIND TURBINE GENERATION PLNT	1410	SAFETY AND PROTECTIVE SUPPLIES	8605	170026	122				132.80		00135639
50501	APAC655446	5/16/2025	923000	OUTSIDE SERVICES	1809	CONSULTING FEES	8605	170026	122				13,328.05		00245655
50501	PAY0655157	5/20/2025	546000	OTHR GEN OPS SUPERV & ENG	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	1,229.58		
50501	PAY0655157	5/20/2025	546000	OTHR GEN OPS SUPERV & ENG	1001	LABOR STRAIGHT TIME NON-UNION	4728	170026	122	99913241	O&M Trans -NERC Compliance-Pro	0001	284.16		
50501	PAY0655157	5/20/2025	546000	OTHR GEN OPS SUPERV & ENG	1001	LABOR STRAIGHT TIME NON-UNION	4814	170026	122	99913241	O&M Trans -NERC Compliance-Pro	0001	111.56		
50501	PAY0655157	5/20/2025	558130	OPERATION SUPERVISION&ENGINEER	1006	LABOR OVERTIME NONUNION	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	2,418.75		
50501	PAY0655157	5/20/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	1,243.46		
50501	PAY0655157														

Unit	Journal ID	Date	Account/Descr	Resource	Descr	Dept	Oper Unit	Product	Work Order	Descr	Activity	Amount	Affiliate	Ref
50501	PRD6550001	5/31/2025	920000 ADMIN AND GENERAL SALARIES	9103	COMPENSATED ABSENCES-LABOR	4706	170026	999				(14.69)		
50501	PYCA000007	5/31/2025	920000 ADMIN AND GENERAL SALARIES	9103	COMPENSATED ABSENCES-LABOR	4706	170026	999				11.46		
50501	PYCA000007	5/31/2025	920000 ADMIN AND GENERAL SALARIES	9103	COMPENSATED ABSENCES-LABOR	4709	170026	122				20.95		
50501	CPAG050006	5/31/2025	920000 ADMIN AND GENERAL SALARIES	9112	INCENTIVE LOADING NON-UNION	4706	170026	999				3.43		
50501	CPAG050006	5/31/2025	920000 ADMIN AND GENERAL SALARIES	9112	INCENTIVE LOADING NON-UNION	4709	170026	122				6.28		
50501	PRD6550001	5/31/2025	920000 ADMIN AND GENERAL SALARIES	9112	INCENTIVE LOADING NON-UNION	4706	170026	122				15.60		
50501	PRD6550001	5/31/2025	920000 ADMIN AND GENERAL SALARIES	9112	INCENTIVE LOADING NON-UNION	4706	170026	999				(15.60)		
50501	PYNC000010	5/31/2025	920000 ADMIN AND GENERAL SALARIES	9112	INCENTIVE LOADING NON-UNION	4706	170026	999				12.17		
50501	PYNC000010	5/31/2025	920000 ADMIN AND GENERAL SALARIES	9112	INCENTIVE LOADING NON-UNION	4709	170026	122				22.26		
50501	9010110001	5/31/2025	920000 ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				380.84		
50501	9010110001	5/31/2025	920000 ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4706	170026	999				53.01		
50501	CPAG010001	5/31/2025	920000 ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4706	170026	999				(20.20)		
50501	CPAG010001	5/31/2025	920000 ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				(36.93)		
50501	CPAG030002	5/31/2025	920000 ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4706	170026	999				20.20		
50501	CPAG030002	5/31/2025	920000 ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				36.93		
50501	PRD6550001	5/31/2025	920000 ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4706	170026	122				91.81		
50501	PRD6550001	5/31/2025	920000 ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4706	170026	999				(91.81)		
50501	9050320001	5/31/2025	924000 PROPERTY INSURANCE	1500	INS PROP/BUSINESS INTERRUPTION	4706	170026	122				7,006.49		
50501	905032001R	5/31/2025	924000 PROPERTY INSURANCE	1500	INS PROP/BUSINESS INTERRUPTION	4706	170026	122				(7,006.49)		
50501	9090620001	5/31/2025	924000 PROPERTY INSURANCE	1500	INS PROP/BUSINESS INTERRUPTION	4706	170026	122				7,006.49		
50501	CPAG050004	5/31/2025	926000 EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4706	170026	999				6.46		
50501	CPAG050004	5/31/2025	926000 EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4709	170026	122				11.82		
50501	PRD6550001	5/31/2025	926000 EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4706	170026	122				29.38		
50501	PRD6550001	5/31/2025	926000 EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4706	170026	999				(29.38)		
50501	PYBEN000007	5/31/2025	926000 EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4706	170026	999				22.92		
50501	PYBEN000007	5/31/2025	926000 EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4709	170026	122				41.90		
50501	PYBEN000007	5/31/2025	926000 EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4728	170026	122				259.41		
50501	PYBEN000007	5/31/2025	926000 EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4754	170026	122				10.25		
50501	PYBEN000007	5/31/2025	926000 EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4756	170026	122				1,513.24		
50501	PYBEN000007	5/31/2025	926000 EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4759	170026	122				884.01		
50501	PYBEN000008	5/31/2025	926000 EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4814	170026	122				84.47		
50501	9010110001	6/1/2025	546000 OTHR GEN OPS SUPERV & ENG	1001	LABOR STRAIGHT TIME NON-UNION	4728	170026	122	99913241	O&M Trans -NERC Compliance-Pro	0001	(388.23)		
50501	9010110001	6/1/2025	546000 OTHR GEN OPS SUPERV & ENG	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	(1,679.90)		
50501	9010110001	6/1/2025	546000 OTHR GEN OPS SUPERV & ENG	1001	LABOR STRAIGHT TIME NON-UNION	4814	170026	122	99913241	O&M Trans -NERC Compliance-Pro	0001	(152.42)		
50501	9010110001	6/1/2025	558130 OPERATION SUPERVISION&ENGINEE	1006	LABOR OVERTIME NONUNION	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(3,628.13)		
50501	9010110001	6/1/2025	558130 OPERATION SUPERVISION&ENGINEE	1001	LABOR STRAIGHT TIME NON-UNION	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(1,698.86)		
50501	9010110001	6/1/2025	558130 OPERATION SUPERVISION&ENGINEE	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(383.60)		
50501	90LDEXEU01	6/1/2025	558160 WIND GENERATION RENTS	1852	LAND LEASE EXPENSES	8605	170026	122	99911264	Gen O&M - Wind Rents	0001	(19,811.80)		
50501	90LDEXEU01	6/1/2025	558160 WIND GENERATION RENTS	1852	LAND LEASE EXPENSES	8605	170026	122	99911264	Gen O&M - Wind Rents	0001	(11,006.56)		
50501	90LDEXEU01	6/1/2025	558190 WIND MAINT TRUBINE STRUCT EQU	1821	CONTR PAYMENTS - LABOR	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	(16,184.00)		
50501	90LDEXEU01	6/1/2025	558190 WIND MAINT TRUBINE STRUCT EQU	1821	CONTR PAYMENTS - LABOR	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	(23,870.74)		
50501	90LDEXEU01	6/1/2025	558190 WIND MAINT TRUBINE STRUCT EQU	1821	CONTR PAYMENTS - LABOR	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	(2,296.12)		
50501	90LDEXEU12	6/1/2025	558190 WIND MAINT TRUBINE STRUCT EQU	1853	CONTRACT FEES	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	420,000.00		CORRIEDALF
50501	90LDEXEU12	6/1/2025	558190 WIND MAINT TRUBINE STRUCT EQU	1853	CONTRACT FEES	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	101,915.33		CORRIEDALF
50501	9010110001	6/1/2025	920000 ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4706	170026	999				(53.01)		
50501	9010110001	6/1/2025	920000 ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				(380.84)		
50501	PAY0657027	6/3/2025	546000 OTHR GEN OPS SUPERV & ENG	1001	LABOR STRAIGHT TIME NON-UNION	4728	170026	122	99913241	O&M Trans -NERC Compliance-Pro	0001	137.78		
50501	PAY0657027	6/3/2025	546000 OTHR GEN OPS SUPERV & ENG	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	1,370.05		
50501	PAY0657027	6/3/2025	558130 OPERATION SUPERVISION&ENGINEE	1001	LABOR STRAIGHT TIME NON-UNION	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	219.56		
50501	PAY0657027	6/3/2025	558130 OPERATION SUPERVISION&ENGINEE	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	179.08		
50501	PAY0657027	6/3/2025	920000 ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				170.91		
50501	APAC658301	6/9/2025	558190 WIND MAINT TRUBINE STRUCT EQU	1821	CONTR PAYMENTS - LABOR	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	2,917.50		00246306
50501	APAC658301	6/9/2025	558190 WIND MAINT TRUBINE STRUCT EQU	1821	CONTR PAYMENTS - LABOR	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	21,968.12		00246728
50501	APAC658304	6/9/2025	558190 WIND MAINT TRUBINE STRUCT EQU	1821	CONTR PAYMENTS - LABOR	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	23,870.74		00136063
50501	APAC658301	6/9/2025	558190 WIND MAINT TRUBINE STRUCT EQU	1822	CONTR PAYMENTS - MATERIALS	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	13,266.50		00246306
50501	APAC658308	6/10/2025	558220 WIND MAINT COMMUN EQUIPMENT	1301	SOFTWARE MAINT/LICENSES	8605	170026	122	99910767	O&M Gen-Wind Comms Equip Maint	0001	7,136.76		00136470
50501	APAC658637	6/10/2025	923000 OUTSIDE SERVICES	1809	CONSULTING FEES	8605	170026	122				6,994.07		00246604
50501	BD0659232	6/16/2025	558190 WIND MAINT TRUBINE STRUCT EQU	1853	CONTRACT FEES	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	(420,000.00)		
50501	PAY0658911	6/17/2025	546000 OTHR GEN OPS SUPERV & ENG	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	1,289.80		
50501	APAC659500	6/17/2025	558130 OPERATION SUPERVISION&ENGINEE	1712	TRAINING	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	1,150.00		00178995
50501	PAY0658911	6/17/2025	558130 OPERATION SUPERVISION&ENGINEE	1001	LABOR STRAIGHT TIME NON-UNION	4754	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	111.08		
50501	PAY0658911	6/17/2025	558130 OPERATION SUPERVISION&ENGINEE	1001	LABOR STRAIGHT TIME NON-UNION	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	373.15		
50501	PAY0658911	6/17/2025	920000 ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	143.26		
50501	PAY0658911	6/17/2025	920000 ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				120.04		
50501	APAC659677	6/18/2025	558130 OPERATION SUPERVISION&ENGINEE	1451	BUILDING MAINTENANCE	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	500.00		00136399
50501	EXACC60265	6/24/2025	558130 OPERATION SUPERVISION&ENGINEE	1604	MEALS	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	30.07		0000296876
50501	EXACC60265	6/24/2025	558130 OPERATION SUPERVISION&ENGINEE	1604	MEALS	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	6.49		0000296876
50501	EXACC60265	6/24/2025	558130 OPERATION SUPERVISION&ENGINEE	1605	LOGGING	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	159.73		0000296876
50501	EXACC60432	6/25/2025	558130 OPERATION SUPERVISION&ENGINEE	1604	MEALS	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	5.68		0000297219
50501	9075401011	6/30/2025	546000 OTHR GEN OPS SUPERV & ENG	1604	MEALS	4756	170026	122				(41.72)		
50501	9075401011	6/30/2025	546000 OTHR GEN OPS SUPERV & ENG	9103	COMPENSATED ABSENCES-LABOR	4759	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	(872.15)		
50501	PYCA000007	6/30/2025	546000 OTHR GEN OPS SUPERV & ENG	9103	COMPENSATED ABSENCES-LABOR	4759	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	513.42		
50501	9075401011	6/30/2025	546000 OTHR GEN OPS SUPERV & ENG	9103	COMPENSATED ABSENCES-LABOR	4728	170026	122	99913241	O&M Trans -NERC Compliance-Pro	0001	(89.64)		
50501	9075401011	6/30/2025	546000 OTHR GEN OPS SUPERV & ENG	9103	COMPENSATED ABSENCES-LABOR	4814	170026	122	99913241	O&M Trans -NERC Compliance-Pro	0001	(17.85)		
50501	PYCA000007	6/30/2025	546000 OTHR GEN OPS SUPERV & ENG	9103	COMPENSATED ABSENCES-LABOR	4728	170026	122	99913241	O&M Trans -NERC Compliance-Pro	0001	(40.07)		
50501	PYCA000008	6/30/2025	546000 OTHR GEN OPS SUPERV & ENG	9103	COMPENSATED ABSENCES-LABOR	4814	170026	122	99913241	O&M Trans -NERC Compliance-Pro	0001	(24.39)		
50501	9075401011	6/30/2025	546000 OTHR GEN OPS SUPERV & ENG	9112	INCENTIVE LOADING NON-UNION	4759	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	(926.66)		
50501	PYNC000011	6/30/2025	546000 OTHR GEN OPS SUPERV & ENG	9112	INCENTIVE LOADING NON-UNION	4759	170026	122						

Unit	Journal ID	Date	Account	Descr	Resource	Dept	Oper Unit	Product	Work Order	Descr	Activity	Amount	Affiliate	Ref
50501	EXACC61047	6/30/2025	558130	OPERATION SUPERVISION&ENGINEE	1605	LOGDNG	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	485.04	0000297606
50501	9075401011	6/30/2025	558130	OPERATION SUPERVISION&ENGINEE	1605	LOGDNG	4756	170026	122				145.77	
50501	90LDEXEU01	6/30/2025	558160	WIND GENERATION RENTS	1852	LAND LEASE EXPENSES	8605	170026	122				37,704.26	
50501	90LDEXEU01	6/30/2025	558190	WIND MAINT TURBINE STRUCT EQU	1821	CONTR PAYMENTS - LABOR	8605	170026	122	89910750	Gen O&M - Wind Major Maintenac	25026600A	30,000.00	CORRIEDALE
50501	90LDEXEU12	6/30/2025	558190	WIND MAINT TURBINE STRUCT EQU	1853	CONTRACT FEES	8605	170026	122	99910746	O&M Gen-Wind Turb.Struct.Equip	0001	(284,967.39)	
50501	9011640001	6/30/2025	558190	WIND MAINT TURBINE STRUCT EQU	1815	CONTRACTOR PYMTS	8605	170026	122	99910746	O&M Gen-Wind Turb.Struct.Equip	0001	(275,271.62)	
50501	9090640001	6/30/2025	558190	WIND MAINT TURBINE STRUCT EQU	1815	CONTRACTOR PYMTS	8605	170026	122	99910746	O&M Gen-Wind Turb.Struct.Equip	0001	275,271.62	
50501	9090640001	6/30/2025	558190	WIND MAINT TURBINE STRUCT EQU	1815	CONTRACTOR PYMTS	8605	170026	122	99910746	O&M Gen-Wind Turb.Struct.Equip	0001	84,115.04	
50501	9090640001	6/30/2025	558190	WIND MAINT TURBINE STRUCT EQU	1815	CONTRACTOR PYMTS	8605	170026	122	99910746	O&M Gen-Wind Turb.Struct.Equip	0001	1,957.32	
50501	CPAG050006	6/30/2025	920000	ADMIN AND GENERAL SALARIES	9103	COMPENSATED ABSENCES-LABOR	4706	170026	999				(1.87)	
50501	CPAG050006	6/30/2025	920000	ADMIN AND GENERAL SALARIES	9103	COMPENSATED ABSENCES-LABOR	4709	170026	122				4.14	
50501	PRD6550001	6/30/2025	920000	ADMIN AND GENERAL SALARIES	9103	COMPENSATED ABSENCES-LABOR	4706	170026	122				(8.49)	
50501	PRD6550001	6/30/2025	920000	ADMIN AND GENERAL SALARIES	9103	COMPENSATED ABSENCES-LABOR	4706	170026	999				8.49	
50501	PYCA000007	6/30/2025	920000	ADMIN AND GENERAL SALARIES	9103	COMPENSATED ABSENCES-LABOR	4706	170026	999				(6.62)	
50501	PYCA000007	6/30/2025	920000	ADMIN AND GENERAL SALARIES	9103	COMPENSATED ABSENCES-LABOR	4709	170026	122				14.67	
50501	CPAG050006	6/30/2025	920000	ADMIN AND GENERAL SALARIES	9112	INCENTIVE LOADING NON-UNION	4706	170026	999				(1.98)	
50501	CPAG050006	6/30/2025	920000	ADMIN AND GENERAL SALARIES	9112	INCENTIVE LOADING NON-UNION	4709	170026	122				4.40	
50501	PRD6550001	6/30/2025	920000	ADMIN AND GENERAL SALARIES	9112	INCENTIVE LOADING NON-UNION	4706	170026	122				(9.01)	
50501	PRD6550001	6/30/2025	920000	ADMIN AND GENERAL SALARIES	9112	INCENTIVE LOADING NON-UNION	4706	170026	999				9.01	
50501	PYNC00011	6/30/2025	920000	ADMIN AND GENERAL SALARIES	9112	INCENTIVE LOADING NON-UNION	4706	170026	999				(7.03)	
50501	PYNC00011	6/30/2025	920000	ADMIN AND GENERAL SALARIES	9112	INCENTIVE LOADING NON-UNION	4709	170026	122				15.59	
50501	901010001	6/30/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				207.44	
50501	CPAG010001	6/30/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4706	170026	999				11.66	
50501	CPAG010001	6/30/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				(25.86)	
50501	CPAG030002	6/30/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4706	170026	999				(11.66)	
50501	CPAG030002	6/30/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				25.86	
50501	PRD6550001	6/30/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4706	170026	122				(53.01)	
50501	PRD6550001	6/30/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4706	170026	999				53.01	
50501	9090620001	6/30/2025	924000	PROPERTY INSURANCE	1500	INS PROP/BUSINESS INTERRUPTION	4706	170026	122				7,006.49	
50501	CPAG050004	6/30/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4706	170026	999				(3.73)	
50501	CPAG050004	6/30/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4709	170026	122				8.28	
50501	PRD6550001	6/30/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4706	170026	122				(16.96)	
50501	PRD6550001	6/30/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4706	170026	999				16.96	
50501	PYBEN00007	6/30/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4706	170026	999				(13.23)	
50501	PYBEN00007	6/30/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4709	170026	122				29.34	
50501	PYBEN00007	6/30/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4728	170026	122				(80.14)	
50501	PYBEN00007	6/30/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4754	170026	122				96.97	
50501	PYBEN00007	6/30/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4756	170026	122				(147.62)	
50501	PYBEN00007	6/30/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4759	170026	122				1,086.45	
50501	PYBEN00008	6/30/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4814	170026	122				(48.77)	
50501	901010001	7/1/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				(207.44)	
50501	PAY0660785	7/1/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				104.18	
50501	APAC661933	7/7/2025	558140	WIND TURBINE GENERATION PLNT	1809	CONSULTING FEES	8605	170026	122	99911263	Gen O&M - Wind Operations	0001	8,334.65	00247831
50501	90LDEXEU01	7/1/2025	558190	WIND MAINT TURBINE STRUCT EQU	1821	CONTR PAYMENTS - LABOR	8605	170026	122	89910750	Gen O&M - Wind Major Maintenac	25026600A	(30,000.00)	
50501	90LDEXEU12	7/1/2025	558190	WIND MAINT TURBINE STRUCT EQU	1853	CONTRACT FEES	8605	170026	122	99910746	O&M Gen-Wind Turb.Struct.Equip	0001	284,967.39	CORRIEDALE
50501	90LDEXEU01	7/1/2025	558160	WIND GENERATION RENTS	1852	LAND LEASE EXPENSES	8605	170026	122				(37,704.26)	
50501	PAY0660785	7/1/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4717	170026	122				194.98	
50501	901010001	7/1/2025	558130	OPERATION SUPERVISION&ENGINEE	1001	LABOR STRAIGHT TIME NON-UNION	4754	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(191.96)	
50501	PAY0660785	7/1/2025	558130	OPERATION SUPERVISION&ENGINEE	1006	LABOR OVERTIME NONUNION	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	47.66	
50501	901010001	7/1/2025	558130	OPERATION SUPERVISION&ENGINEE	1001	LABOR STRAIGHT TIME NON-UNION	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(644.84)	
50501	PAY0660785	7/1/2025	558130	OPERATION SUPERVISION&ENGINEE	1006	LABOR OVERTIME NONUNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	26.86	
50501	901010001	7/1/2025	558130	OPERATION SUPERVISION&ENGINEE	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(247.57)	
50501	PAY0660785	7/1/2025	558130	OPERATION SUPERVISION&ENGINEE	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	1,312.95	
50501	PAY0660785	7/1/2025	558130	OPERATION SUPERVISION&ENGINEE	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	429.81	
50501	901010001	7/1/2025	546000	OTHR GEN OPS SUPERV & ENG	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	(2,228.90)	
50501	PAY0662602	7/15/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				125.72	
50501	EXACC63617	7/18/2025	558130	OPERATION SUPERVISION&ENGINEE	1712	TRAINING	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	268.97	0000298107
50501	APAC662861	7/11/2025	558190	WIND MAINT TURBINE STRUCT EQU	1815	CONTRACTOR PYMTS	8605	170026	122	99910746	O&M Gen-Wind Turb.Struct.Equip	0001	2,213.37	00136924
50501	APAC663198	7/15/2025	558160	WIND GENERATION RENTS	1852	LAND LEASE EXPENSES	8605	170026	122	99911264	Gen O&M - Wind Rents	0001	14,529.89	00248580
50501	APAC663198	7/15/2025	558160	WIND GENERATION RENTS	1852	LAND LEASE EXPENSES	8605	170026	122	99911264	Gen O&M - Wind Rents	0001	26,153.80	00248579
50501	APAC663369	7/16/2025	558130	OPERATION SUPERVISION&ENGINEE	1451	BUILDING MAINTENANCE	8767	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	500.00	00137021
50501	PAY0662602	7/15/2025	558130	OPERATION SUPERVISION&ENGINEE	1001	LABOR STRAIGHT TIME NON-UNION	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	125.46	
50501	PAY0662602	7/15/2025	558130	OPERATION SUPERVISION&ENGINEE	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	1,024.65	
50501	PAY0662602	7/15/2025	558130	OPERATION SUPERVISION&ENGINEE	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	214.90	
50501	PAY0664492	7/29/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				190.80	
50501	EXACC64549	7/25/2025	558130	OPERATION SUPERVISION&ENGINEE	1600	AIR TRANSPORTATION	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	123.98	0000298992
50501	EXACC63984	7/22/2025	921000	OFFICE SUPPLIES & EXPENSE	1604	MEALS	8605	170026	122				65.13	0000296645
50501	EXACC64549	7/25/2025	558130	OPERATION SUPERVISION&ENGINEE	1604	MEALS	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	8.68	0000298992
50501	EXACC64549	7/25/2025	558130	OPERATION SUPERVISION&ENGINEE	1604	MEALS	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	37.46	0000298992
50501	EXACC64549	7/25/2025	558130	OPERATION SUPERVISION&ENGINEE	1604	MEALS	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	6.75	0000298992
50501	EXACC64549	7/25/2025	558130	OPERATION SUPERVISION&ENGINEE	1604	MEALS	8605	170026	122	99911261	Gen O&M - Wind Operations Supv			

Unit	Journal ID	Date	Account	Descr	Resource	Descr	Dept	Oper Unit	Product	Work Order	Descr	Activity	Amount	Affiliate	Ref
50501	PYINC00013	7/31/2025	558130	OPERATION SUPERVISION&ENGINEER	9112	INCENTIVE LOADING NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	1,116.36		
50501	CPAG050006	7/31/2025	920000	ADMIN AND GENERAL SALARIES	9112	INCENTIVE LOADING NON-UNION	4709	170026	122				16.94		
50501	CPAG050006	7/31/2025	920000	ADMIN AND GENERAL SALARIES	9112	INCENTIVE LOADING NON-UNION	4717	170026	122				8.58		
50501	PYINC00013	7/31/2025	920000	ADMIN AND GENERAL SALARIES	9112	INCENTIVE LOADING NON-UNION	4709	170026	122				60.06		
50501	PYINC00013	7/31/2025	920000	ADMIN AND GENERAL SALARIES	9112	INCENTIVE LOADING NON-UNION	4717	170026	122				30.42		
50501	9090620001	7/31/2025	924000	PROPERTY INSURANCE	1500	NS PROP/BUSINESS INTERRUPTION	4706	170026	122				7,006.49		
50501	9010110001	7/31/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	84.69		
50501	9010110001	7/31/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4754	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	519.04		
50501	9010110001	7/31/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	1,348.60		
50501	9010110001	7/31/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				171.72		
50501	CPAG010001	7/31/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				(84.70)		
50501	CPAG010001	7/31/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4717	170026	122				(42.90)		
50501	CPAG030002	7/31/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				84.70		
50501	CPAG030002	7/31/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4717	170026	122				42.90		
50501	90LDEXEU01	7/31/2025	558160	WIND GENERATION RENTS	1852	LAND LEASE EXPENSES	8605	170026	122	99911264	Gen O&M - Wind Rents	0001	15,612.63		
50501	9010110001	8/1/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				(171.72)		
50501	90LDEXEU01	8/1/2025	558190	WIND MAINT TURBINE STRUCT EQU	1821	CONTR PAYMENTS - LABOR	8605	170026	122	89910750	Gen O&M - Wind Major Maintenac	0001	(16,913.00)		
50501	90LDEXEU01	8/1/2025	558190	WIND MAINT TURBINE STRUCT EQU	1821	CONTR PAYMENTS - LABOR	8605	170026	122	89910750	Gen O&M - Wind Major Maintenac	0001	16,913.00		
50501	90LDEXEU03	8/1/2025	558190	WIND MAINT TURBINE STRUCT EQU	1821	CONTR PAYMENTS - LABOR	8605	170026	122	89910750	Gen O&M - Wind Major Maintenac	25726676	(16,913.00)		
50501	90LDEXEU01	8/1/2025	558140	WIND TURBINE GENERATION PLNT	1829	CONTR PMNTS - NON CONSTRUCTION	8605	170026	122	99911263	Gen O&M - Wind Operations	0001	(12,953.56)		
50501	90LDEXEU12	8/1/2025	558190	WIND MAINT TURBINE STRUCT EQU	1853	CONTRACT FEES	8605	170026	122	99910746	O&M Gen-Wind Turb.Struct.Equip	0001	284,967.39		CORRIEDALE
50501	90LDEXEU01	8/1/2025	558190	WIND MAINT TURBINE STRUCT EQU	1815	CONTRACTOR PYMTS	8605	170026	122	89910750	Gen O&M - Wind Major Maintenac	0001	(11,000.00)		
50501	90LDEXEU03	8/1/2025	558190	WIND MAINT TURBINE STRUCT EQU	1815	CONTRACTOR PYMTS	8605	170026	122	89910750	Gen O&M - Wind Major Maintenac	0001	11,000.00		
50501	90LDEXEU01	8/1/2025	558190	WIND MAINT TURBINE STRUCT EQU	1815	CONTRACTOR PYMTS	8605	170026	122	89910750	Gen O&M - Wind Major Maintenac	25026600A	(11,000.00)		
50501	90LDEXEU01	8/1/2025	558160	WIND GENERATION RENTS	1852	LAND LEASE EXPENSES	8605	170026	122	99911264	Gen O&M - Wind Rents	0001	(15,612.63)		
50501	9010110001	8/1/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4754	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(519.04)		
50501	9010110001	8/1/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(84.69)		
50501	9010110001	8/1/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(1,348.60)		
50501	PAY0666443	8/1/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				120.04		
50501	EXACC67156	8/1/2025	558130	OPERATION SUPERVISION&ENGINEER	1699	GROUND TRANSPORT & OTHR TRAV	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	72.00		0000300164
50501	EXACC67156	8/1/2025	558130	OPERATION SUPERVISION&ENGINEER	1604	MEALS	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	22.28		0000300164
50501	EXACC67156	8/1/2025	558130	OPERATION SUPERVISION&ENGINEER	1604	MEALS	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	21.24		0000300164
50501	EXACC67673	8/1/2025	558190	WIND MAINT TURBINE STRUCT EQU	1604	MEALS	8605	170026	122	89910750	Gen O&M - Wind Major Maintenac	25026600A	14.30		0000298166
50501	EXACC67673	8/1/2025	558190	WIND MAINT TURBINE STRUCT EQU	1604	MEALS	8605	170026	122	89910750	Gen O&M - Wind Major Maintenac	25026600A	63.51		0000298166
50501	EXACC67673	8/1/2025	558190	WIND MAINT TURBINE STRUCT EQU	1604	MEALS	8605	170026	122	89910750	Gen O&M - Wind Major Maintenac	25026600A	17.26		0000298166
50501	EXACC67673	8/1/2025	558190	WIND MAINT TURBINE STRUCT EQU	1604	MEALS	8605	170026	122	89910750	Gen O&M - Wind Major Maintenac	25026600A	40.87		0000298166
50501	EXACC67673	8/1/2025	558190	WIND MAINT TURBINE STRUCT EQU	1604	MEALS	8605	170026	122	89910750	Gen O&M - Wind Major Maintenac	25026600A	44.54		0000298166
50501	EXACC67673	8/1/2025	558190	WIND MAINT TURBINE STRUCT EQU	1604	MEALS	8605	170026	122	89910750	Gen O&M - Wind Major Maintenac	25026600A	13.97		0000298166
50501	EXACC67673	8/1/2025	558140	WIND TURBINE GENERATION PLNT	1604	MEALS	8605	170026	122	89910750	Gen O&M - Wind Major Maintenac	25026600A	70.10		0000298166
50501	EXACC67673	8/1/2025	558190	WIND MAINT TURBINE STRUCT EQU	1403	OFFICE SUPPLIES	8605	170026	122	89910750	Gen O&M - Wind Major Maintenac	25026600A	45.46		0000298166
50501	EXACC67156	8/1/2025	558130	OPERATION SUPERVISION&ENGINEER	2700	VEHICLES FUEL	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	38.54		0000300164
50501	EXACC67673	8/1/2025	558190	WIND MAINT TURBINE STRUCT EQU	1605	LODGING	8605	170026	122	89910750	Gen O&M - Wind Major Maintenac	25026600A	247.47		0000298166
50501	EXACC67673	8/1/2025	558190	WIND MAINT TURBINE STRUCT EQU	1605	LODGING	8605	170026	122	89910750	Gen O&M - Wind Major Maintenac	25026600A	207.16		0000298166
50501	APACC67238	8/1/2025	558130	OPERATION SUPERVISION&ENGINEER	1451	BUILDING MAINTENANCE	8767	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	500.00		00137564
50501	EXACC67673	8/1/2025	558190	WIND MAINT TURBINE STRUCT EQU	1403	OFFICE SUPPLIES	8767	170026	122	89910750	Gen O&M - Wind Major Maintenac	25026600A	7.39		0000298166
50501	PAY0666443	8/1/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4754	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	592.44		
50501	PAY0666443	8/1/2025	558130	OPERATION SUPERVISION&ENGINEER	1006	LABOR OVERTIME NONUNION	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	1,354.50		
50501	PAY0666443	8/1/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	1,845.47		
50501	PAY0666443	8/1/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	1,397.24		
50501	PAY0666443	8/1/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	35.82		
50501	PAY0668194	8/26/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				116.62		
50501	EXACC68369	8/22/2025	558130	OPERATION SUPERVISION&ENGINEER	1600	AIR TRANSPORTATION	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	40.00		0000300337
50501	EXACC68369	8/22/2025	558130	OPERATION SUPERVISION&ENGINEER	1600	AIR TRANSPORTATION	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	50.00		0000300337
50501	EXACC68369	8/22/2025	558130	OPERATION SUPERVISION&ENGINEER	1600	AIR TRANSPORTATION	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	40.00		0000300337
50501	EXACC68369	8/22/2025	558130	OPERATION SUPERVISION&ENGINEER	1600	AIR TRANSPORTATION	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	50.00		0000300337
50501	EXACC68369	8/22/2025	558130	OPERATION SUPERVISION&ENGINEER	1604	MEALS	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	21.80		0000300337
50501	EXACC68369	8/22/2025	558130	OPERATION SUPERVISION&ENGINEER	1604	MEALS	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	32.86		0000300337
50501	EXACC68369	8/22/2025	558130	OPERATION SUPERVISION&ENGINEER	1604	MEALS	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	15.58		0000300337
50501	EXACC68369	8/22/2025	558130	OPERATION SUPERVISION&ENGINEER	1604	MEALS	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	25.05		0000300337
50501	EXACC68369	8/22/2025	558130	OPERATION SUPERVISION&ENGINEER	1604	MEALS	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	25.74		0000300337
50501	EXACC68369	8/22/2025	558130	OPERATION SUPERVISION&ENGINEER	1604	MEALS	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	22.15		0000300337
50501	EXACC68369	8/22/2025	558130	OPERATION SUPERVISION&ENGINEER	1604	MEALS	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	25.50		0000300337
50501	EXACC68369	8/22/2025	558130	OPERATION SUPERVISION&ENGINEER	1604	MEALS	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	19.00		0000300337
50501	EXACC68369	8/22/2025	558130	OPERATION SUPERVISION&ENGINEER	1604	MEALS	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	18.61		0000300337
50501	EXACC68369	8/22/2025	558130	OPERATION SUPERVISION&ENGINEER	1604	MEALS	8605	170026	122						

Unit	Journal ID	Date	Account	Descr	Resource	Descr	Dept	Oper Unit	Product	Work Order	Descr	Activity	Amount	Affiliate	Ref
50501	EXACC70023	9/4/2025	558130	OPERATION SUPERVISION&ENGINEER	1604	MEALS	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	8.94		0000301700
50501	EXACC70023	9/4/2025	558130	OPERATION SUPERVISION&ENGINEER	1604	MEALS	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	7.25		0000301700
50501	APAC670055	9/4/2025	558130	OPERATION SUPERVISION&ENGINEER	1421	SUBSCRIPTIONS	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	300.00		00218842
50501	APAC670052	9/4/2025	558140	WIND TURBINE GENERATION PLNT	1809	CONSULTING FEES	8605	170026	122	99911263	Gen O&M - Wind Operations	0001	12,953.56		00251040
50501	90LDEXEU01	9/1/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1821	CONTR PAYMENTS - LABOR	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	(10,000.00)		
50501	90LDEXEU01	9/1/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1821	CONTR PAYMENTS - LABOR	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	(10,000.00)		
50501	90LDEXEU01	9/1/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1821	CONTR PAYMENTS - LABOR	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	(5,000.00)		
50501	90LDEXEU12	9/1/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1853	CONTRACT FEES	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	284,967.39		CORRIEDALI
50501	90LDEXEU01	9/1/2025	558160	WIND GENERATION RENTS	1852	LAND LEASE EXPENSES	8605	170026	122	99911264	Gen O&M - Wind Rents	0001	(21,692.57)		
50501	EXACC70023	9/4/2025	558130	OPERATION SUPERVISION&ENGINEER	1605	LODGING	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	291.54		0000301700
50501	EXACC70707	9/10/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1605	LODGING	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	551.44		0000301139
50501	9010130001	9/1/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4754	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(936.21)		
50501	PAY0670142	9/9/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4754	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	148.11		
50501	PAY0670142	9/9/2025	558130	OPERATION SUPERVISION&ENGINEER	1006	LABOR OVERTIME NONUNION	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	176.40		
50501	9010130001	9/1/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(156.83)		
50501	PAY0670142	9/9/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	1,609.28		
50501	9010130001	9/1/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(793.22)		
50501	PAY0670142	9/9/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	1,402.65		
50501	PAY0670142	9/9/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	250.72		
50501	APAC671426	9/16/2025	558130	OPERATION SUPERVISION&ENGINEER	1451	BUILDING MAINTENANCE	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	500.00		00138106
50501	APAC670940	9/11/2025	923000	OUTSIDE SERVICES	1809	CONSULTING FEES	8605	170026	122				8,652.45		00251168
50501	EXACC71173	9/15/2025	558130	OPERATION SUPERVISION&ENGINEER	1605	LODGING	8605	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	952.59		0000301948
50501	APAC672673	9/25/2025	558130	OPERATION SUPERVISION&ENGINEER	1101	MATERIALS NON-INVENTORY	8605	170026	122	99911261	O&M Gen - Wind Operations Supv	0001	52.54		00138128
50501	PAY0671836	9/23/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4754	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	143.17		
50501	PAY0671836	9/23/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	62.73		
50501	PAY0671836	9/23/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	1,110.49		
50501	PAY0671836	9/23/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	214.90		
50501	PAY0671836	9/23/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				56.09		
50501	CPAG050004	9/30/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4709	170026	122				7.85		
50501	PYBEN00007	9/30/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4709	170026	122				27.84		
50501	PYBEN00007	9/30/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4754	170026	122				(136.56)		
50501	PYBEN00007	9/30/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4756	170026	122				479.49		
50501	PYBEN00007	9/30/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4759	170026	122				1,182.54		
50501	5520120001	9/30/2025	555010	PURCH POWER-RENEWABLE READY	2805	ELECTRIC COST OF GOODS SOLD	8747	170026	122				-		
50501	5520120001	9/30/2025	555010	PURCH POWER-RENEWABLE READY	2805	ELECTRIC COST OF GOODS SOLD	8747	170026	122				-		
50501	9075401012	9/30/2025	546000	OTHR GEN OPS SUPERV & ENG	1104	MATERIALS EQUIP & TOOLS	8605	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	(195.66)		
50501	9075401012	9/30/2025	558130	OPERATION SUPERVISION&ENGINEER	1104	MATERIALS EQUIP & TOOLS	8605	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	196.66		
50501	9075401012	9/30/2025	546000	OTHR GEN OPS SUPERV & ENG	9103	COMPENSATED ABSENCES-LABOR	4759	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	312.05		
50501	9075401012	9/30/2025	558130	OPERATION SUPERVISION&ENGINEER	9103	COMPENSATED ABSENCES-LABOR	4759	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	(312.05)		
50501	PYCA000007	9/30/2025	558130	OPERATION SUPERVISION&ENGINEER	9103	COMPENSATED ABSENCES-LABOR	4754	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(63.73)		
50501	PYCA000007	9/30/2025	558130	OPERATION SUPERVISION&ENGINEER	9103	COMPENSATED ABSENCES-LABOR	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	223.76		
50501	PYCA000007	9/30/2025	558130	OPERATION SUPERVISION&ENGINEER	9103	COMPENSATED ABSENCES-LABOR	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	551.85		
50501	CPAG050006	9/30/2025	920000	ADMIN AND GENERAL SALARIES	9103	COMPENSATED ABSENCES-LABOR	4709	170026	122				3.67		
50501	PYCA000007	9/30/2025	920000	ADMIN AND GENERAL SALARIES	9103	COMPENSATED ABSENCES-LABOR	4709	170026	122				12.99		
50501	90LDEXEU01	9/30/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1809	CONSULTING FEES	8605	170026	122	89910750	Gen O&M - Wind Major Maintenac	25726676	16,913.00		
50501	90LDEXEU01	9/30/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1821	CONTR PAYMENTS - LABOR	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	12,000.00		
50501	90LDEXEU01	9/30/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1821	CONTR PAYMENTS - LABOR	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	5,000.00		
50501	90LDEXEU01	9/30/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1821	CONTR PAYMENTS - LABOR	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	55,000.00		
50501	90LDEXEU12	9/30/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1853	CONTRACT FEES	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	(420,000.00)		CORRIEDALI
50501	90LDEXEU01	9/30/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1815	CONTRACTOR PYMTS	8605	170026	122	89910750	Gen O&M - Wind Major Maintenac	25026600A	31,631.61		
50501	9090640001	9/30/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1815	CONTRACTOR PYMTS	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	84,115.04		
50501	9090640001	9/30/2025	558190	WIND MAINT TRUBINE STRUCT EQU	1815	CONTRACTOR PYMTS	8605	170026	122	99910746	O&M Gen-Wind Turb,Struct,Equip	0001	1,957.32		
50501	9075401012	9/30/2025	546000	OTHR GEN OPS SUPERV & ENG	9112	INCENTIVE LOADING NON-UNION	4759	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	445.78		
50501	9075401012	9/30/2025	558130	OPERATION SUPERVISION&ENGINEER	9112	INCENTIVE LOADING NON-UNION	4759	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	(445.78)		
50501	PYINC00010	9/30/2025	558130	OPERATION SUPERVISION&ENGINEER	9112	INCENTIVE LOADING NON-UNION	4754	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	(91.04)		
50501	PYINC00010	9/30/2025	558130	OPERATION SUPERVISION&ENGINEER	9112	INCENTIVE LOADING NON-UNION	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	319.66		
50501	PYINC00010	9/30/2025	558130	OPERATION SUPERVISION&ENGINEER	9112	INCENTIVE LOADING NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	788.36		
50501	CPAG050006	9/30/2025	920000	ADMIN AND GENERAL SALARIES	9112	INCENTIVE LOADING NON-UNION	4709	170026	122				5.24		
50501	PYINC00010	9/30/2025	920000	ADMIN AND GENERAL SALARIES	9112	INCENTIVE LOADING NON-UNION	4709	170026	122				18.56		
50501	9090620001	9/30/2025	924000	PROPERTY INSURANCE	1500	INS PROP/BUSINESS INTERRUPTION	4706	170026	122				7,006.49		
50501	9075401012	9/30/2025	546000	OTHR GEN OPS SUPERV & ENG	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	2,228.90		
50501	9075401012	9/30/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911124	O&M Gen - Other Prod Admin - O	0001	(2,228.90)		
50501	9010130001	9/30/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4756	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	83.13		
50501	9010130001	9/30/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4754	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	189.72		
50501	9010130001	9/30/2025	558130	OPERATION SUPERVISION&ENGINEER	1001	LABOR STRAIGHT TIME NON-UNION	4759	170026	122	99911261	Gen O&M - Wind Operations Supv	0001	1,756.31		
50501	9010130001	9/30/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				74.33		
50501	CPAG010001	9/30/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				(26.18)		
50501	CPAG030002	9/30/2025	920000	ADMIN AND GENERAL SALARIES	1001	LABOR STRAIGHT TIME NON-UNION	4709	170026	122				26.18		
50501	90LDEXEU01	9/30/2025	558160	WIND GENERATION RENTS	1852	LAND LEASE EXPENSES	8605	170026	122	99911264	Gen O&M - Wind Rents	0001	20,218.79		
50501	90LDEXEU01	9/30/2025	558160	WIND GENERATION RENTS	1852	LAND LEASE EXPENSES	8605	170026	122	99911264	Gen O&M - Wind Rents	0001	11,232.38		
50501	WNCOR2000	9/30/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4709	170027	122				(13.60)		
50501	WNCOR2000	9/30/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4754	170027	122				52.03		
50501	WNCOR2000	9/30/2025	926000	EMPLOYEE PENSIONS & BENEFITS	9102	BENEFITS LOADING	4756	170027	122				(1		

Name	Line Deser	Alloc Type	Year	Period	CC Merchant	CC Deser	FERC Major
	Prepaid Ins-Prop-Corriedale		2024	10			924
	Prepaid Ins-Prop-Corriedale		2024	11			924
	Prepaid Ins-Prop-Corriedale		2024	12			924
ARMOR TILE AND CLEANING COMPANY LLC	JANITORIAL SERVICES		2024	11			546
ARMOR TILE AND CLEANING COMPANY LLC	JANITORIAL SERVICES		2024	12			546
	GE Spare Parts - Corriedale		2024	10			548
	GE Spare Contract - Corriedale		2024	11			548
	GE Spare Parts - Corriedale		2024	12			548
	Relc CWE chrgs 50502 to 50501		2024	12			546
	Relc CWE chrgs 50502 to 50501		2024	12			546
	Relc CWE chrgs 50502 to 50501		2024	12			553
	Relc CWE chrgs 50502 to 50501		2024	12			546
US DEPARTMENT OF ENERGY	QRE COSTS CLFP WINDPOWER POR		2024	12			546
GE VERNOVA INTERNATIONAL HOLDINGS II	SCADA Q4 2024		2024	12			546
WESTERN ECOSYSTEMS TECHNOLOGY INC	PRO SERVICES - CORRIEDALE PCM		2024	10			923
WESTERN ECOSYSTEMS TECHNOLOGY INC	PROFESSIONAL SERVICES		2024	12			923
	2024 Liquidated damages		2024	12			548
	2024 Liquidated damages		2024	12			548
	2024 Liquidated damages		2024	10			548
	2024 Liquidated damages		2024	10			548
	2024 Liquidated damages		2024	11			548
	2024 Liquidated damages		2024	11			548
	2024 Liquidated damages		2024	12			548
	2024 Liquidated damages		2024	12			548
AERONES INC	Emails - Corriedale blade insp		2024	10			549
	PERIOD/VIN/BLADE INSPECTION		2024	10			549
	GE Corriedale - Q4 2024		2024	10			548
	GE Corriedale - Q4 2024		2024	11			548
	GE Corriedale - Q4 2024		2024	12			548
	Reclass CWE KR Lease 8605 Dpt		2024	11			550
	Emails - Q3 Corriedale landown		2024	10			550
	Emails - Q4 Corriedale landown		2024	10			550
	Emails - Q4 Corriedale landown		2024	11			550
	Emails - Q4 Kind Ranch Corried		2024	11			550
	Emails - Q4 King Family Trust		2024	11			550
	Emails - Q4 Kind Ranch Corried		2024	12			550
	Emails - Q4 King Family Trust		2024	12			550
	Emails - Corriedale Q4 landown		2024	12			550
KING FAMILY TRUST	LAND LEASE PAYMENT		2024	10			550
KING RANCH COMPANY LP	LAND LEASE PAYMENT		2024	10			550
KING FAMILY TRUST	RECLASS		2024	10			550
	Relc CWE chrgs 50502 to 50501		2024	12			546
	CORRIEDALE - BHP SD		2024	10			555
	CORRIEDALE - BHP WY		2024	10			555
	CORRIEDALE - BHP SD		2024	11			555
	CORRIEDALE - BHP WY		2024	11			555
	CORRIEDALE - BHP SD		2024	12			555
	CORRIEDALE - BHP WY		2024	12			555
	Reclass Weed Spray CWE Op Un		2024	10			570
ARMOR TILE AND CLEANING COMPANY LLC	JANITORIAL SERVICES/WAREHOUS		2024	10			546
SAFETY-KLEEN SYSTEMS INC	OFF SPEC CHARGE TIER 1		2024	12			546
	OTHR GEN RENTS		2024	11			550
KING RANCH COMPANY LP	RECLASS		2024	10			550
	BENEFIT LOAD SC 47XX		2024	10			926
	COMP ABS LOAD SC 47XX		2024	10			546
	INCENTIVE SC 47XX		2024	10			546
	Payroll Accrual		2024	10			546
	REG - Reg Eams		2024	10			546
	BENEFIT LOAD SC 47XX		2024	12			926
	BENEFIT LOAD SC 47XX		2024	11			926
	BENEFIT LOAD SC 47XX		2024	10			926
	COMP ABS LOAD SC 47XX		2024	12			546
	COMP ABS LOAD SC 47XX		2024	11			546
	COMP ABS LOAD SC 47XX		2024	10			546
	INCENTIVE SC 47XX		2024	12			546
	INCENTIVE SC 47XX		2024	11			546
	INCENTIVE SC 47XX		2024	10			546
	Payroll Accrual		2024	11			546
	Payroll Accrual		2024	12			546
	Payroll Accrual		2024	12			546
	Overtime- Oth ERN		2024	11			546
	FLSA OT- Oth ERN		2024	12			546
	Payroll Accrual		2024	10			546
	Payroll Accrual		2024	10			546
	Payroll Accrual		2024	11			546
	Payroll Accrual		2024	11			546
	Payroll Accrual		2024	12			546
	Payroll Accrual		2024	12			546
	REG - Reg Eams		2024	10			546
	REG - Reg Eams		2024	11			546
	REG - Reg Eams		2024	11			546
	REG - Reg Eams		2024	12			546
	REG - Reg Eams		2024	12			546
	REG - Reg Eams		2024	12			546
	Payroll Accrual		2025	1			546
	Payroll Accrual		2025	1			546
	2024 Liquidated damages		2025	1			548
	2024 Liquidated damages		2025	1			548
	2024 Liquidated damages		2025	1			548
	Emails - Corriedale Q4 landown		2025	1			550
WESTERN ECOSYSTEMS TECHNOLOGY INC	CORRIEDALE PCM		2025	1			923
GE VERNOVA INTERNATIONAL HOLDINGS II	TAX ADJUSTMENT		2025	1			546
GE VERNOVA INTERNATIONAL HOLDINGS II	TAX ADJUSTMENT		2025	1			546
ARMOR TILE AND CLEANING COMPANY LLC	JANITORIAL CLEANING		2025	1			546
KING RANCH COMPANY LP	LAND LEASE PAYMENT		2025	1			550
KING FAMILY TRUST	LAND LEASE PAYMENT		2025	1			550
	REG - Reg Eams		2025	1			546
	Overtime- Oth ERN		2025	1			558
	REG - Reg Eams		2025	1			558
	Payroll Accrual		2025	1			546
	Payroll Accrual		2025	1			558
	REG - Reg Eams		2025	1			546
	REG - Reg Eams		2025	1			558
	DEFAULT TASK		2025	1			546
	DEFAULT TASK		2025	1			546
	DEFAULT TASK		2025	1			546
	COMP ABS LOAD SC 47XX		2025	1			546
	DEFAULT TASK		2025	1			546
	INCENTIVE SC 47XX		2025	1			546
	DEFAULT TASK		2025	1			546

Name	Line Deser	Alloc Type	Year	Period	CC Merchant	CC Deser	FERC Major
	REG - Reg Eams		2025	4			558
	REG - Reg Eams		2025	4			920
SAFETY-KLEEN SYSTEMS INC	USED GREASE		2025	4	Fairfield Inn & Suites	Corriedale site visit hotel stay	546
	DEFAULT TASK		2025	4			558
	DEFAULT TASK		2025	4			546
	COMP ABS LOAD SC 47XX		2025	4			546
	DEFAULT TASK		2025	4			546
	INCENTIVE SC 47XX		2025	4			546
	Payroll Accrual		2025	4			546
	DEFAULT TASK		2025	4			546
	DEFAULT TASK		2025	4			546
	DEFAULT TASK		2025	4			550
	CORRIEDALE - BHP SD		2025	4			555
	CORRIEDALE - BHP WY		2025	4			555
	Correct FERC 898 Accounts		2025	4			558
	COMP ABS LOAD SC 47XX		2025	4			558
	COMP ABS LOAD SC 47XX		2025	4			558
	Correct FERC 898 Accounts		2025	4			558
	INCENTIVE SC 47XX		2025	4			558
	INCENTIVE SC 47XX		2025	4			558
	Payroll Accrual		2025	4			558
	Payroll Accrual		2025	4			558
	Correct FERC 898 Accounts		2025	4			558
	Correct FERC 898 Accounts		2025	4			558
	Correct FERC 898 Accounts		2025	4			558
	Correct FERC 898 Accounts		2025	4			558
	Emails - Corriedale Q2 landown		2025	4			558
	Emails - Corriedale T2 blade r		2025	4			558
	2024 Liquidated damages		2025	4			558
	2025 Liquidated damages		2025	4			558
	GE Corriedale - Q2 2025		2025	4			558
	GE Spare Parts - Corriedale		2025	4			558
	AGLOAD CAPAG05_6		2025	4			920
	COMP ABS LOAD SC 47XX		2025	4			920
	AGLOAD CAPAG05_6		2025	4			920
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	Payroll Accrual		2025	4			920
	AGLOAD CAPAG01		2025	4			920
	AGLOAD CAPAG03_2		2025	4			920
	Prepaid Ins-Prop-Corriedale		2025	4			924
	AGLOAD CAPAG05_4		2025	4			926
	BENEFIT LOAD SC 47XX		2025	4			926
	BENEFIT LOAD SC 47XX		2025	4			926
	BENEFIT LOAD SC 47XX		2025	4			926
	Payroll Accrual		2025	5			546
	Payroll Accrual		2025	5			558
	Payroll Accrual		2025	5			558
	Emails - Corriedale Q2 landown		2025	5			558
	Emails - Corriedale T2 blade r		2025	5			558
	2024 Liquidated damages		2025	5			558
	2025 Liquidated damages		2025	5			558
	Payroll Accrual		2025	5			920
ARMOR TILE AND CLEANING COMPANY LLC	Q2 CLEANING		2025	5			558
	REG - Reg Eams		2025	5			546
	REG - Reg Eams		2025	5			546
	FLSA OT- Oth ERN		2025	5			558
	REG - Reg Eams		2025	5			558
	REG - Reg Eams		2025	5			558
	REG - Reg Eams		2025	5			558
	REG - Reg Eams		2025	5			558
DXP ENTERPRISES INC	WIND SAFETY GEAR		2025	5			920
WESTERN ECOSYSTEMS TECHNOLOGY INC	PROFESSIONAL SERVICES		2025	5			558
	REG - Reg Eams		2025	5			923
	REG - Reg Eams		2025	5			546
	REG - Reg Eams		2025	5			546
	REG - Reg Eams		2025	5			546
	FLSA OT- Oth ERN		2025	5			558
	REG - Reg Eams		2025	5			558
	REG - Reg Eams		2025	5			558
	REG - Reg Eams		2025	5			920
	REG - Reg Eams		2025	5			920
			2025	5	The Wilson Bohannan Comp	New Corriedale Tower Door Locks	558
ARMOR TILE AND CLEANING COMPANY LLC	JANITORIAL SERVICES		2025	5			558
			2025	5	Panera Bread #202458 K	Lunch	546
			2025	5	Tres Amigos	Dinner	546
			2025	5	Fairfield Inn & Suites	Hotel Wizard: 1605 LODGING	546
	COMP ABS LOAD SC 47XX		2025	5			546
	COMP ABS LOAD SC 47XX		2025	5			546
	COMP ABS LOAD SC 48XX		2025	5			546
	INCENTIVE SC 47XX		2025	5			546
	INCENTIVE SC 47XX		2025	5			546
	INCENTIVE SC 48XX		2025	5			546
	Payroll Accrual		2025	5			546
	Payroll Accrual		2025	5			546
	Payroll Accrual		2025	5			546
	CORRIEDALE - BHP SD		2025	5			555
	CORRIEDALE - BHP WY		2025	5			555
	COMP ABS LOAD SC 47XX		2025	5			558
	COMP ABS LOAD SC 47XX		2025	5			558
	COMP ABS LOAD SC 47XX		2025	5			558
	INCENTIVE SC 47XX		2025	5			558
	INCENTIVE SC 47XX		2025	5			558
	INCENTIVE SC 47XX		2025	5			558
	Payroll Accrual		2025	5			558
	Payroll Accrual		2025	5			558
	Payroll Accrual		2025	5			558
	Emails - King Ranch Corriedale		2025	5			558
	Emails - King Family Trust Cor		2025	5			558
	Vchr 8048 - ROPE PARTNER INC		2025	5			558
	Emails - Corriedale blade repa		2025	5			558
	Emails - Corriedale blade repa		2025	5			558
	2024 Liquidated damages		2025	5			558
	2025 Liquidated damages		2025	5			558
	GE Corriedale - Q1 2025		2025	5			558
	GE Spare Parts - Corriedale		2025	5			558
	GE Corriedale - Q1 2025		2025	5			558
	GE Spare Parts - Corriedale		2025	5			558
	GE Corriedale - Q1 2025		2025	5			558
	GE Spare Parts - Corriedale		2025	5			558
	AGLOAD CAPAG05_6		2025	5			920
	AGLOAD CAPAG05_6		2025	5			920
	UHC PRODUCT 999 ALLOC		2025	5			920

Name	Line Descr	Alloc Type	Year	Period	CC Merchant	CC Descr	FERC Major
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	COMP ABS LOAD SC 47XX		2025	5			920
	AGLOAD CAPAG05_6		2025	5			920
	AGLOAD CAPAG05_6		2025	5			920
	UHC PRODUCT 999 ALLOC		2025	5			920
	UHC PRODUCT 999 ALLOC		2025	5			920
	INCENTIVE SC 47XX		2025	5			920
	INCENTIVE SC 47XX		2025	5			920
	Payroll Accrual		2025	5			920
	Payroll Accrual		2025	5			920
	AGLOAD CAPAG01		2025	5			920
	AGLOAD CAPAG01		2025	5			920
	AGLOAD CAPAG03_2		2025	5			920
	AGLOAD CAPAG03_2		2025	5			920
	UHC PRODUCT 999 ALLOC		2025	5			920
	UHC PRODUCT 999 ALLOC		2025	5			920
	Prepaid Ins-Prop-Corriedale		2025	5			924
	Prepaid Ins-Prop-Corriedale		2025	5			924
	Prepaid Ins-Prop-Corriedale		2025	5			924
	AGLOAD CAPAG05_4		2025	5			926
	AGLOAD CAPAG05_4		2025	5			926
	UHC PRODUCT 999 ALLOC		2025	5			926
	UHC PRODUCT 999 ALLOC		2025	5			926
	BENEFIT LOAD SC 47XX		2025	5			926
	BENEFIT LOAD SC 47XX		2025	5			926
	BENEFIT LOAD SC 47XX		2025	5			926
	BENEFIT LOAD SC 47XX		2025	5			926
	BENEFIT LOAD SC 47XX		2025	5			926
	BENEFIT LOAD SC 47XX		2025	5			926
	BENEFIT LOAD SC 48XX		2025	5			926
	Payroll Accrual		2025	6			546
	Payroll Accrual		2025	6			546
	Payroll Accrual		2025	6			546
	Payroll Accrual		2025	6			558
	Payroll Accrual		2025	6			558
	Payroll Accrual		2025	6			558
	Emails - King Ranch Corriedale		2025	6			558
	Emails - King Family Trust Cor		2025	6			558
	Vchr 8048 - ROPE PARTNER INC		2025	6			558
	Emails - Corriedale blade repa		2025	6			558
	Emails - Corriedale blade repa		2025	6			558
	2024 Liquidated damages		2025	6			558
	2025 Liquidated damages		2025	6			558
	Payroll Accrual		2025	6			920
	Payroll Accrual		2025	6			920
	REG - Reg Eams		2025	6			546
	REG - Reg Eams		2025	6			546
	REG - Reg Eams		2025	6			558
	REG - Reg Eams		2025	6			558
	REG - Reg Eams		2025	6			920
ROPE PARTNER INC	ROPE WORK MECHANICAL		2025	6			558
ROPE PARTNER INC	ROPE WORK MECHANICAL		2025	6			558
ROPE PARTNER INC	HOURS/SUPPLIES/ MOBILIZATION		2025	6			558
ROPE PARTNER INC	ROPE WORK MECHANICAL		2025	6			558
GE VERNOVA INTERNATIONAL HOLDINGS II	CORRIEDALE SCADA		2025	6			558
WESTERN ECOSYSTEMS TECHNOLOGY INC	PROFESSIONAL SERVICES		2025	6			923
	Corriedale Liquidated Damages		2025	6			558
	REG - Reg Eams		2025	6			546
TOWER TRAINING ACADEMY INC	Training		2025	6			558
	REG - Reg Eams		2025	6			558
	REG - Reg Eams		2025	6			558
	REG - Reg Eams		2025	6			558
	REG - Reg Eams		2025	6			920
ARMOR TILE AND CLEANING COMPANY LLC	JANITORIAL SERVICES		2025	6			558
			2025	6	Par*mad Greens - Fort Col	Dinner	558
			2025	6	Ta Cheyenne #187	Lunch	558
			2025	6	Hampton Inns	Monday night hotel	558
			2025	6	Loves #0220 Inside	Drink/snack while traveling to Cheyenne for Corriedale tour	558
	DEFAULT TASK		2025	6			546
	DEFAULT TASK		2025	6			546
	COMP ABS LOAD SC 47XX		2025	6			546
	DEFAULT TASK		2025	6			546
	DEFAULT TASK		2025	6			546
	COMP ABS LOAD SC 47XX		2025	6			546
	COMP ABS LOAD SC 48XX		2025	6			546
	DEFAULT TASK		2025	6			546
	INCENTIVE SC 47XX		2025	6			546
	DEFAULT TASK		2025	6			546
	DEFAULT TASK		2025	6			546
	INCENTIVE SC 47XX		2025	6			546
	INCENTIVE SC 48XX		2025	6			546
	Payroll Accrual		2025	6			546
	DEFAULT TASK		2025	6			546
	DEFAULT TASK		2025	6			546
	DEFAULT TASK		2025	6			546
	DEFAULT TASK		2025	6			546
	CORRIEDALE - BHP SD		2025	6			555
	CORRIEDALE - BHP WY		2025	6			555
			2025	6	Tres Amigos Family Mexic	Dinner	558
	Correct FERC 898 Accounts		2025	6			558
			2025	6	Ta Cheyenne #187	Lunch	558
	Correct FERC 898 Accounts		2025	6			558
	Correct FERC 898 Accounts		2025	6			558
	Correct FERC 898 Accounts		2025	6			558
	COMP ABS LOAD SC 47XX		2025	6			558
	COMP ABS LOAD SC 47XX		2025	6			558
	COMP ABS LOAD SC 47XX		2025	6			558
	Correct FERC 898 Accounts		2025	6			558
	Correct FERC 898 Accounts		2025	6			558
	Correct FERC 898 Accounts		2025	6			558
	INCENTIVE SC 47XX		2025	6			558
	INCENTIVE SC 47XX		2025	6			558
	INCENTIVE SC 47XX		2025	6			558
	Correct FERC 898 Accounts		2025	6			558
	Correct FERC 898 Accounts		2025	6			558
	Correct FERC 898 Accounts		2025	6			558
	Payroll Accrual		2025	6			558
	Payroll Accrual		2025	6			558
	Payroll Accrual		2025	6			558

Name	Line Descr	Alloc Type	Year	Period	CC Merchant	CC Descr	FERC Major
			2025	6	Hilton Hotels	Hotel	558
	Correct FERC 898 Accounts		2025	6			558
	Emails - Q2 Corriedale landown		2025	6			558
	Emails - Stair and door replac		2025	6			558
	2025 Liquidated damages		2025	6			558
	RV Vestas Invoice		2025	6			558
	Vestas Invoice		2025	6			558
	GE Corriedale - Q1 2025		2025	6			558
	GE Spare Parts - Corriedale		2025	6			558
	AGLOAD CAPAG05_6		2025	6			920
	AGLOAD CAPAG05_6		2025	6			920
	UHC PRODUCT 999 ALLOC		2025	6			920
	UHC PRODUCT 999 ALLOC		2025	6			920
	COMP ABS LOAD SC 47XX		2025	6			920
	COMP ABS LOAD SC 47XX		2025	6			920
	AGLOAD CAPAG05_6		2025	6			920
	AGLOAD CAPAG05_6		2025	6			920
	UHC PRODUCT 999 ALLOC		2025	6			920
	UHC PRODUCT 999 ALLOC		2025	6			920
	INCENTIVE SC 47XX		2025	6			920
	INCENTIVE SC 47XX		2025	6			920
	Payroll Accrual		2025	6			920
	AGLOAD CAPAG01		2025	6			920
	AGLOAD CAPAG01		2025	6			920
	AGLOAD CAPAG03_2		2025	6			920
	AGLOAD CAPAG03_2		2025	6			920
	UHC PRODUCT 999 ALLOC		2025	6			920
	UHC PRODUCT 999 ALLOC		2025	6			920
	Prepaid Ins-Prop-Corriedale		2025	6			924
	AGLOAD CAPAG05_4		2025	6			926
	AGLOAD CAPAG05_4		2025	6			926
	UHC PRODUCT 999 ALLOC		2025	6			926
	UHC PRODUCT 999 ALLOC		2025	6			926
	BENEFIT LOAD SC 47XX		2025	6			926
	BENEFIT LOAD SC 47XX		2025	6			926
	BENEFIT LOAD SC 47XX		2025	6			926
	BENEFIT LOAD SC 47XX		2025	6			926
	BENEFIT LOAD SC 47XX		2025	6			926
	BENEFIT LOAD SC 47XX		2025	6			926
	BENEFIT LOAD SC 47XX		2025	6			926
	BENEFIT LOAD SC 48XX		2025	6			926
	Payroll Accrual		2025	7			920
	REG - Reg Earns		2025	7			920
WESTERN ECOSYSTEMS TECHNOLOGY INC	PROFESSIONAL SERVICES		2025	7			558
	Emails - Stair and door replac		2025	7			558
	2025 Liquidated damages		2025	7			558
	Emails - Q2 Corriedale landown		2025	7			558
	REG - Reg Earns		2025	7			920
	Payroll Accrual		2025	7			558
	FLSA OT-Oth ERN		2025	7			558
	Payroll Accrual		2025	7			558
	FLSA OT-Oth ERN		2025	7			558
	Payroll Accrual		2025	7			558
	REG - Reg Earns		2025	7			558
	REG - Reg Earns		2025	7			558
	Payroll Accrual		2025	7			546
	REG - Reg Earns		2025	7			920
			2025	7	United	Leo Wind Turbine training	558
SAFETY-KLEEN SYSTEMS INC	ORGNC SLD FOR FUEL 55GL		2025	7			558
KING FAMILY TRUST	LAND LEASE PAYMENT		2025	7			558
KING RANCH COMPANY LP	LAND LEASE PAYMENT		2025	7			558
ARMOR TILE AND CLEANING COMPANY LLC	JULY JANITORIAL		2025	7			558
	REG - Reg Earns		2025	7			558
	REG - Reg Earns		2025	7			558
	REG - Reg Earns		2025	7			558
	REG - Reg Earns		2025	7			920
			2025	7	United	Flights for GWO recertification.	558
			2025	7	Twenty One Steak	World Tour - Ops Team dinner with FP&A	921
			2025	7	Culvers Cheyenne	Dinner	558
			2025	7	Tokyo Joes Fort Collin	Dinner and next day lunch.	558
			2025	7	Freddys 16-0009	Lunch	558
			2025	7	Tst* Dazbog Coffee - 39 -	Breakfast on 7/14	558
			2025	7	Taco Johns 9933	World Tour - Lunch	921
DXP ENTERPRISES INC	FRAMES/ GLOVES		2025	7			558
GE VERNOVA INTERNATIONAL HOLDINGS II	TAX ADJUSTMENT		2025	7			558
GE VERNOVA INTERNATIONAL HOLDINGS II	TAX ADJUSTMENT		2025	7			558
			2025	7	Fairfield Inn & Suites	Hotel	558
	REG - Reg Earns		2025	7			558
	REG - Reg Earns		2025	7			558
	REG - Reg Earns		2025	7			558
	REG - Reg Earns		2025	7			558
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	AGLOAD CAPAG05_4		2025	7			926
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	BENEFIT LOAD SC 47XX		2025	7			926
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	BENEFIT LOAD SC 47XX		2025	7			926
	BENEFIT LOAD SC 47XX		2025	7			926
	CORRIEDALE - BHP SD		2025	7			555
	CORRIEDALE - BHP WY		2025	7			555
	COMP ABS LOAD SC 47XX		2025	7			546
	COMP ABS LOAD SC 47XX		2025	7			558
	COMP ABS LOAD SC 47XX		2025	7			558
	COMP ABS LOAD SC 47XX		2025	7			558
	AGLOAD CAPAG05_6		2025	7			920
	AGLOAD CAPAG05_6		2025	7			920
	COMP ABS LOAD SC 47XX		2025	7			920
	COMP ABS LOAD SC 47XX		2025	7			920
	Emails - Corriedale Arc Flash		2025	7			558
	Emails - Corriedale Arc Flash		2025	7			558
	Emails - Corriedale Arc Flash		2025	7			558
	Vchr 108128 - WESTERN ECOSYSTE		2025	7			558
	2025 Liquidated damages		2025	7			558
	Emails - Concrete work at Corr		2025	7			558
	Emails - Concrete work at Corr		2025	7			558
	Emails - Concrete work at Corr		2025	7			558
	GE Corriedale - Q3 2025		2025	7			558
	GE Spare Parts - Corriedale		2025	7			558
	INCENTIVE SC 47XX		2025	7			546
	INCENTIVE SC 47XX		2025	7			558
	INCENTIVE SC 47XX		2025	7			558

Name	Line Descr	Alloc Type	Year	Period	CC Merchant	CC Descr	FERC Major
	INCENTIVE SC 47XX		2025	7			558
	AGLOAD CAPAG05_6		2025	7			920
	AGLOAD CAPAG05_6		2025	7			920
	INCENTIVE SC 47XX		2025	7			920
	INCENTIVE SC 47XX		2025	7			920
	Prepaid Ins- Corriedale Terror		2025	7			924
	Payroll Accrual		2025	7			558
	Payroll Accrual		2025	7			558
	Payroll Accrual		2025	7			558
	Payroll Accrual		2025	7			920
	AGLOAD CAPAG01		2025	7			920
	AGLOAD CAPAG01		2025	7			920
	AGLOAD CAPAG03_2		2025	7			920
	AGLOAD CAPAG03_2		2025	7			920
	Emails - Q3 July Corriedale la		2025	7			558
	Payroll Accrual		2025	8			920
	Emails - Corriedale Arc Flash		2025	8			558
	Emails - Corriedale Arc Flash		2025	8			558
	Emails - Corriedale Arc Flash		2025	8			558
	Vchr 108128 - WESTERN ECOSYSTE		2025	8			558
	2025 Liquidated damages		2025	8			558
	Emails - Concrete work at Corr		2025	8			558
	Emails - Concrete work at Corr		2025	8			558
	Emails - Concrete work at Corr		2025	8			558
	Emails - Q3 July Corriedale la		2025	8			558
	Payroll Accrual		2025	8			558
	Payroll Accrual		2025	8			558
	Payroll Accrual		2025	8			558
	REG - Reg Eams		2025	8			920
			2025	8	Rapidcityregionalairport	Airport parking	558
			2025	8	Tropical Smoothie Cafe Nv	Lunch	558
			2025	8	Robertos Taco Shop	Dinner	558
			2025	8	Panda Express #3403	Corriedale	558
			2025	8	Tst*rocky Mountain Bagel	Corriedale bagels	558
			2025	8	Firehouse Subs 1966 Qsr	Lunch Corriedale	558
			2025	8	Wasabi Japanese Grill	Corriedale meal	558
			2025	8	The Office Bar & Eatery	Corriedale	558
			2025	8	Silver Mine Subs Store 20	Corriedale Meals	558
			2025	8	Tacos Fuego	Meeting lunch	558
			2025	8	The Home Depot #6002	Stairs Corriedale	558
			2025	8	Arco #42370 Ampm	Fuel for rental car	558
			2025	8	Cheyenne Staybridge Suit	Corriedale Lodging	558
			2025	8	Cheyenne Staybridge Suit	Travel lodging Corriedale	558
ARMOR TILE AND CLEANING COMPANY LL	JANITORIAL CLEANING		2025	8			558
			2025	8	The Home Depot #6002	Oil & Drill bits Corriedale	558
	REG - Reg Eams		2025	8			558
	FLSA OT- Oth ERN		2025	8			558
	REG - Reg Eams		2025	8			558
	REG - Reg Eams		2025	8			558
	REG - Reg Eams		2025	8			558
	REG - Reg Eams		2025	8			920
			2025	8	United	Checked bag Las Vegas	558
			2025	8	United	Checked bag Las Vegas	558
			2025	8	United	checked bag DIA	558
			2025	8	United	checked bag DIA	558
			2025	8	Tst*smoking Pig Bbq, Las	GWO Las Vegas Lunch	558
			2025	8	Bjs Restaurants, Inc.	GWO Las Vegas Dinner	558
			2025	8	McDonalds F900	GWO Las Vegas dinner	558
			2025	8	Tst*pupusas Los Primos	GWO Las Vegas lunch	558
			2025	8	Par*mo Bettahs - 51 Craig	GWO Las Vegas breakfast	558
			2025	8	Tropical Smoothie Cafe Nv	GWO Las Vegas lunch	558
			2025	8	Par*mo Bettahs - 51 Craig	GWO Las Vegas lunch	558
			2025	8	Bjs Restaurants, Inc.	GWO Las Vegas dinner	558
			2025	8	Burger King #5651	GWO Las Vegas lunch	558
			2025	8	Port Of Subs 0195	GWO Las Vegas lunch	558
			2025	8	Enterprise Rent-A-Car	GWO Las Vegas rental car	558
			2025	8	Chevron 0386287	fuel for rental car GWO Las Vegas	558
			2025	8	Chevron 0386287	fuel for rental car	558
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	REG - Reg Eams		2025	8			558
	REG - Reg Eams		2025	8			558
	REG - Reg Eams		2025	8			558
	REG - Reg Eams		2025	8			558
	AGLOAD CAPAG05_4		2025	8			926
	BENEFIT LOAD SC 47XX		2025	8			926
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	BENEFIT LOAD SC 47XX		2025	8			926
	BENEFIT LOAD SC 47XX		2025	8			926
	CORRIEDALE - BHP SD		2025	8			555
	CORRIEDALE - BHP WY		2025	8			555
	COMP ABS LOAD SC 47XX		2025	8			558
	COMP ABS LOAD SC 47XX		2025	8			558
	COMP ABS LOAD SC 47XX		2025	8			558
	AGLOAD CAPAG05_6		2025	8			920
	COMP ABS LOAD SC 47XX		2025	8			920
	Emails - Corriedale blade insp		2025	8			558
	Emails - Corriedale T-5 transf		2025	8			558
	Emails - LOTO Assistance for C		2025	8			558
	2025 Liquidated damages		2025	8			558
	GE Corriedale - Q3 2025		2025	8			558
	GE Spare Parts - Corriedale		2025	8			558
	INCENTIVE SC 47XX		2025	8			558
	INCENTIVE SC 47XX		2025	8			558
	INCENTIVE SC 47XX		2025	8			558
	AGLOAD CAPAG05_6		2025	8			920
	INCENTIVE SC 47XX		2025	8			920
	Prepaid Ins- Corriedale Terror		2025	8			924
	Payroll Accrual		2025	8			558
	Payroll Accrual		2025	8			558
	Payroll Accrual		2025	8			558
	Payroll Accrual		2025	8			920
	AGLOAD CAPAG01		2025	8			920
	AGLOAD CAPAG03_2		2025	8			920
	Emails - Q3 Corriedale land ow		2025	8			558
	Payroll Accrual		2025	9			920
	REG - Reg Eams		2025	9			920
			2025	9	The Home Depot #6002	Pop-up canopy for Corriedale Tower 5 transformer.	546
			2025	9	The Home Depot #6002	Materials for Corriedale Tower 5 transformer.	546
			2025	9	Qdoba 1869	Lunch	558
			2025	9	Taco Johns 1006	Dinner	558

	2024		2025
Production	50,136,582.00	Production	50,192,727.00
Transmission Plant	2,597,697.00	Transmission Plant	2,601,894.00
General Plant	33,402.00	General Plant	33,402.00
Reported	52,767,681.00	Reported	52,828,023.00
AV Per Bill	2,665,493.00	AV Per Bill	2,498,176.00
Mil Levy	6.5710%	Mil Levy	6.5540%
Tax Bill	175,149.55	Tax Bill	163,730.46
Factor	0.33192581%	Factor	0.30993108%

Jurisdiction: Federal	"Beginning Difference"	"Current Difference"	"Ending Difference"	"Beginning APB11 DFIT Balance"	"Current DFIT"	"Ending APB11 DFIT Balance"	"End FAS109 Liability @ Stat Rate"	"Regulatory Asset Before Gross-Up"	"Regulatory Liab Before Gross-Up"	"Regulatory Asset After Gross-Up"	"Regulatory Liab After Gross-Up"
Tax Year: 2024											
PowerTax Deferred Tax Summary Report											
Master Case Regulated Post 2017											
BH Power Inc.											
Grouped By: Total Tax Classes											
NP-Fed/NoSt-COR	(15,395.24)	534.75	(14,860.49)	(3,233.00)	112.30	(3,120.70)	(3,120.70)	(0.01)	-	(0.01)	-
PP-Fed/NoSt-Method/Life	29,586,523.46	3,098,586.60	32,685,110.06	6,213,169.90	650,703.21	6,863,873.11	6,863,873.11	-	0.01	(0.01)	0.01
Depreciation Difference	29,571,128.22	3,099,121.35	32,670,249.57	6,209,936.90	650,815.51	6,860,752.41	6,860,752.41	(0.01)	0.01	(0.01)	0.01
NP-Fed/NoSt-AFUDC Debt	444,097.70	(20,259.41)	423,838.29	93,260.55	(4,254.47)	89,006.08	89,006.04	-	(0.04)	-	(0.05)
NP-Fed/NoSt-IDD #5	238,027.04	(9,605.88)	228,421.16	49,985.68	(2,017.22)	47,968.46	47,968.44	0.01	(0.02)	0.01	(0.03)
NP-Fed/NoSt-Tax Expensing	8,253.17	(408.51)	7,844.66	1,733.17	(85.79)	1,647.38	1,647.38	-	-	-	(0.01)
NP-Fed/NoSt-Unit of Property Adj	(57,242.28)	2,310.55	(54,931.73)	(12,020.88)	485.21	(11,535.67)	(11,535.66)	-	-	-	0.01
NP-Fed/NoSt-UOP Adjustment 20%	67,630.42	827.12	68,457.54	14,202.41	173.69	14,376.10	14,376.08	0.03	(0.05)	0.04	(0.06)
Book Overhead	700,766.05	(27,136.13)	673,629.92	147,160.93	(5,698.58)	141,462.35	141,462.28	0.05	(0.12)	0.06	(0.15)
FT-Fed/NoSt-AFUDC Equity	(30,710.71)	1,399.70	(29,311.01)	-	-	-	(6,155.31)	-	-	(7,791.53)	-
FT-Fed/NoSt-UOP Adjust Flow Thru 9	682,017.56	(24,841.50)	657,176.06	-	-	-	138,006.97	138,006.97	-	174,692.37	-
Book Overhead	651,306.85	(23,441.80)	627,865.05	-	-	-	131,851.66	131,851.66	-	166,900.84	-
NP-Fed/NoSt-CPI	(246,794.55)	83,534.40	(163,260.15)	(51,826.86)	17,542.22	(34,284.64)	(34,284.63)	-	0.01	-	0.01
Tax Overhead	(246,794.55)	83,534.40	(163,260.15)	(51,826.86)	17,542.22	(34,284.64)	(34,284.63)	-	0.01	-	0.01
Total Tax Classes	30,676,406.57	3,132,077.82	33,808,484.39	6,305,270.97	662,659.15	6,967,930.12	7,099,781.72	131,851.70	(0.10)	166,900.88	(0.12)
Jurisdiction Totals:	30,676,406.57	3,132,077.82	33,808,484.39	6,305,270.97	662,659.15	6,967,930.12	7,099,781.72	131,851.70	(0.10)	166,900.88	(0.12)
PwrTax - 257	11/04/2025 at 9:52 am										

Jurisdiction: Federal	"Beginning Difference"	"Current Difference"	"Ending Difference"	"Beginning APB11 DFIT Balance"	"Current DFIT"	"Ending APB11 DFIT Balance"	"End FAS109 Liability @ Stat Rate"	"Regulatory Asset Before Gross-Up"	"Regulatory Liab Before Gross-Up"	"Regulatory Asset After Gross-Up"	"Regulatory Liab After Gross-Up"
Tax Year: 2025											
PowerTax Deferred Tax Summary Report											
2025 Q1 Reg Provision Case											
BH Power Inc.											
Grouped By: Total Tax Classes											
NP-Fed/NoSt-COR	(14,860.49)	534.75	(14,325.74)	(3,120.70)	112.30	(3,008.40)	(3,008.41)	-	-	(0.01)	-
PP-Fed/NoSt-Method/Life	32,674,754.82	2,155,965.53	34,830,720.35	6,861,698.49	452,752.78	7,314,451.27	7,314,451.27	0.01	-	0.01	-
Depreciation Difference	32,659,894.33	2,156,500.28	34,816,394.61	6,858,577.79	452,865.08	7,311,442.87	7,311,442.87	-	-	-	-
NP-Fed/NoSt-AFUDC Debt	423,725.13	(22,377.63)	401,347.50	88,982.30	(4,699.31)	84,282.99	84,282.98	0.01	(0.02)	0.01	(0.03)
NP-Fed/NoSt-IDD #5	230,059.37	(11,902.20)	218,157.17	48,312.48	(2,499.45)	45,813.03	45,813.01	0.01	(0.03)	0.01	(0.04)
NP-Fed/NoSt-Tax Expensing	7,830.04	(351.28)	7,478.76	1,644.32	(73.76)	1,570.56	1,570.54	-	(0.02)	-	(0.03)
NP-Fed/NoSt-Unit of Property Adj	(54,903.22)	2,578.56	(52,324.66)	(11,529.67)	541.49	(10,988.18)	(10,988.18)	-	-	-	-
NP-Fed/NoSt-UOP Adjustment 20%	65,116.93	(3,405.14)	61,711.79	13,674.57	(715.10)	12,959.47	12,959.48	0.02	(0.01)	0.02	(0.01)
Book Overhead	671,828.25	(35,457.69)	636,370.56	141,084.00	(7,446.13)	133,637.87	133,637.82	0.04	(0.09)	0.05	(0.11)
FT-Fed/NoSt-AFUDC Equity	(29,303.72)	1,550.32	(27,753.40)	-	-	-	(5,828.21)	(5,828.21)	-	(7,377.49)	-
FT-Fed/NoSt-UOP Adjust Flow Thru 9	654,617.28	(33,635.96)	620,981.32	-	-	-	130,406.08	130,406.08	-	165,070.98	-
Book Overhead	625,313.56	(32,085.64)	593,227.92	-	-	-	124,577.86	124,577.86	-	157,693.50	-
NP-Fed/NoSt-CPI	(163,260.15)	71,301.20	(91,958.95)	(34,284.64)	14,973.26	(19,311.38)	(19,311.38)	-	-	(0.01)	0.01
Tax Overhead	(163,260.15)	71,301.20	(91,958.95)	(34,284.64)	14,973.26	(19,311.38)	(19,311.38)	-	-	(0.01)	0.01
Total Tax Classes	33,793,775.99	2,160,258.15	35,954,034.14	6,965,377.15	460,392.21	7,425,769.36	7,550,347.17	124,577.90	(0.09)	157,693.54	(0.11)
Jurisdiction Totals:	33,793,775.99	2,160,258.15	35,954,034.14	6,965,377.15	460,392.21	7,425,769.36	7,550,347.17	124,577.90	(0.09)	157,693.54	(0.11)
Company Totals:	33,793,775.99	2,160,258.15	35,954,034.14	6,965,377.15	460,392.21	7,425,769.36	7,550,347.17	124,577.90	(0.09)	157,693.54	(0.11)
PwrTax - 257	11/04/2025 at 9:57 am										

		Full Year Activity	657,736.34		2023 Ending Balance	173,132.21
		Monthly Activity	54,811.36		2024 Ending Balance	<u>166,900.76</u>
					Full Year Activity	(6,231.45)
					Monthly Activity	(519.29)
			FAS 109	EDIT		
	45,292.00	30,937,413.06	6,496,856.74	172,612.92		
	45,323.00	31,198,419.54	6,551,668.10	172,093.64		
	45,352.00	31,459,426.03	6,606,479.47	171,574.35		
	45,383.00	31,720,432.51	6,661,290.83	171,055.06		
	45,413.00	31,981,439.00	6,716,102.19	170,535.77		
	45,444.00	32,242,445.48	6,770,913.55	170,016.49		
	45,474.00	32,503,451.97	6,825,724.91	169,497.20		
	45,505.00	32,764,458.45	6,880,536.27	168,977.91		
	45,536.00	33,025,464.94	6,935,347.64	168,458.62		
	45,566.00	33,286,471.42	6,990,159.00	167,939.34		
	45,597.00	33,547,477.91	7,044,970.36	167,420.05		
	45,627.00	33,808,484.39	7,099,781.72	166,900.76		
Ending 2024 Balance	6,967,930.12					
Monthly	261,006.49					
		Full Year Activity	453,654.21		2024 Ending Balance	166,900.76
		Monthly Activity	37,804.52		2025 Ending Balance	<u>157,693.43</u>
					Full Year Activity	(9,207.33)
					Monthly Activity	(767.28)
			FAS 109	EDIT		
	45,658.00	33,973,797.50	7,134,497.48	166,133.48		
	45,689.00	34,153,819.02	7,172,301.99	165,366.21		
	45,717.00	34,333,840.53	7,210,106.51	164,598.93		
	45,748.00	34,513,862.04	7,247,911.03	163,831.65		
	45,778.00	34,693,883.55	7,285,715.55	163,064.37		
	45,809.00	34,873,905.07	7,323,520.06	162,297.10		
	45,839.00	35,053,926.58	7,361,324.58	161,529.82		
	45,870.00	35,233,948.09	7,399,129.10	160,762.54		
	45,901.00	35,413,969.60	7,436,933.62	159,995.26		
	45,931.00	35,593,991.12	7,474,738.13	159,227.99		
	45,962.00	35,774,012.63	7,512,542.65	158,460.71		
	45,992.00	35,954,034.14	7,550,347.17	157,693.43		
Full Year Amount	7,425,769.36					
Monthly	180,021.51					
		13-Month Average	7,203,207.59	164,484.47		

Jurisdiction :	Federal	Timing Diff Activity	DFIT Activity	FAS109 Activity	FT Activity	Excess Activity	Full Year Amount	(4,922.75)	Flow-Thru
Tax Year :	2,024.00						Monthly Amount	(410.23)	
Master Case Regulated Post 2017									
BH Power Inc.									
PowerTax Deferred Tax Summary Report									
Grouped By: Total Tax Classes									
	NP-Fed/NoSt-COR	534.75	112.30	112.30	-	-			45,292.00 (410.23)
	PP-Fed/NoSt-Method/Life	3,098,586.60	650,703.21	650,703.19	-	0.02			45,352.00 (410.23)
Total Tax Classes		3,099,121.35	650,815.51	650,815.48	-	0.03			45,383.00 (410.23)
Amortization Type Depreciation Difference Totals:									
	FT-Fed/NoSt-AFUDC Equity	1,399.70	-	293.94	293.94	-			45,444.00 (410.23)
	FT-Fed/NoSt-UOP Adjust Flow Thru %	(24,841.50)	-	(5,216.71)	(5,216.71)	-			45,474.00 (410.23)
	NP-Fed/NoSt-AFUDC Debt	(20,259.41)	(4,254.47)	(4,254.48)	-	0.01			45,505.00 (410.23)
	NP-Fed/NoSt-IDD #5	(9,605.88)	(2,017.22)	(2,017.23)	-	0.01			45,536.00 (410.23)
	NP-Fed/NoSt-Tax Expensing	(408.51)	(85.79)	(85.79)	-	-			45,566.00 (410.23)
	NP-Fed/NoSt-Unit of Property Adj	2,310.55	485.21	485.22	-	(0.01)			45,597.00 (410.23)
	NP-Fed/NoSt-UOP Adjustment 20%	827.12	173.69	173.70	-	(0.01)			45,627.00 (410.23)
Total Tax Classes		(50,577.93)	(5,698.58)	(10,621.37)	(4,922.78)	0.01			
Amortization Type Book Overhead Totals:									
	NP-Fed/NoSt-CPI	83,534.40	17,542.22	17,542.22	-	-			
Total Tax Classes		83,534.40	17,542.22	17,542.22	-	-			
Amortization Type Tax Overhead Totals:									
		83,534.40	17,542.22	17,542.22	-	-			
Jurisdiction Totals:		3,132,077.82	662,659.15	657,736.34	(4,922.78)	0.03			
Company Totals:		3,132,077.82	662,659.15	657,736.34	(4,922.78)	0.03			
11/04/202: PwrTax - 260									
Grand Totals:		3,132,077.82	662,659.15	657,736.34	(4,922.78)	0.03			

Jurisdiction :	Federal	Timing Diff Activity	DFIT Activity	FAS109 Activity	FT Activity	Excess Activity	Full Year Amount	(6,737.97)	Flow-Thru
Tax Year :	2,025.00						Monthly Amount	(561.50)	
2025 Q1 Reg Provision Case									
BH Power Inc.									
PowerTax Deferred Tax Summary Report									
Grouped By: Total Tax Classes									
	NP-Fed/NoSt-COR	534.75	112.30	112.30	-	-			
	PP-Fed/NoSt-Method/Life	2,155,965.53	452,752.78	452,752.76	-	0.02			
Total Tax Classes		2,156,500.28	452,865.08	452,865.06	-	0.02			
Amortization Type Depreciation Difference Totals:									
	FT-Fed/NoSt-AFUDC Equity	1,550.32	-	325.57	325.57	-			45,658.00 (561.50)
	FT-Fed/NoSt-UOP Adjust Flow Thru %	(33,635.96)	-	(7,063.55)	(7,063.55)	-			45,689.00 (561.50)
	NP-Fed/NoSt-AFUDC Debt	(22,377.63)	(4,699.31)	(4,699.30)	-	(0.01)			45,717.00 (561.50)
	NP-Fed/NoSt-IDD #5	(11,902.20)	(2,499.45)	(2,499.46)	-	0.01			45,748.00 (561.50)
	NP-Fed/NoSt-Tax Expensing	(351.28)	(73.76)	(73.77)	-	0.01			45,778.00 (561.50)
	NP-Fed/NoSt-Unit of Property Adj	2,578.56	541.49	541.50	-	(0.01)			45,809.00 (561.50)
	NP-Fed/NoSt-UOP Adjustment 20%	(3,405.14)	(715.10)	(715.08)	-	(0.02)			45,839.00 (561.50)
Total Tax Classes		(67,543.33)	(7,446.13)	(14,184.10)	(6,737.98)	(0.02)			45,870.00 (561.50)
Amortization Type Book Overhead Totals:									
	NP-Fed/NoSt-CPI	71,301.20	14,973.26	14,973.25	-	0.01			45,901.00 (561.50)
Total Tax Classes		71,301.20	14,973.26	14,973.25	-	0.01			45,931.00 (561.50)
Amortization Type Tax Overhead Totals:									
		71,301.20	14,973.26	14,973.25	-	0.01			45,962.00 (561.50)
Jurisdiction Totals:		2,160,258.15	460,392.21	453,654.21	(6,737.98)	0.01			
Company Totals:		2,160,258.15	460,392.21	453,654.21	(6,737.98)	0.01			
11/04/202: PwrTax - 260									
Grand Totals:		2,160,258.15	460,392.21	453,654.21	(6,737.98)	0.01		12-Month Trailing	(6,284.17)

Tax Footnote ETR Report - Report #54513A	Current Year	October - December 2024 CY Activity	12 Month Total 3 Month 2024 (October - December) 9 Month 2025 (January - September)
2025 Master Case (PS9) - RL			
BH Power Inc.			
ACROSS OPERATING INDICATORS			
All January Through September Activity			
=====			
Book Income	42,768,355.60	15,842,812.86	58,611,168.46
Tax Items	-	-	-
Book Income Before Income Taxes (Adjusted for Tax Items)	42,768,355.60	15,842,812.86	58,611,168.46
=====			
Federal Income Taxes @ Statutory Rate	8,981,354.67	3,326,990.70	12,308,345.37
State Tax Expense	-	-	-
Fed Benefit of State Tax Deduction	-	-	-
Total Taxes Before Adjustments	8,981,354.67	3,326,990.70	12,308,345.37
=====			
No Rollup			
Captive Insurance	-	(78,236.81)	(78,236.81)
Club Dues	10,726.57	9,749.94	20,476.51
Entertainment	793.95	(13.54)	780.41
Fines & Penalties	11,150.74	(3,780.93)	7,369.81
Lobbying	4,933.82	4,092.73	9,026.55
Meals	20,115.77	4,127.25	24,243.02
Partnership Perm	-	-	-
PEP Life - CSV	(24,619.60)	(25,778.56)	(50,398.16)
Total No Rollup	23,101.25	(89,839.92)	(66,738.67)
=====			
PTC			
Production Tax Credit	(3,267,019.29)	(675,572.65)	(3,942,591.94)
Total PTC	(3,267,019.29)	(675,572.65)	(3,942,591.94)
=====			
PTC Discount			
Production Tax Credit Discount	196,020.49	40,534.04	236,554.53
Total PTC Discount	196,020.49	40,534.04	236,554.53
=====			
AFUDC - Equity	(489,481.39)	50,760.71	(438,720.68)
BHSC EDIT Allocation	(61,713.74)	(21,143.27)	(82,857.01)
EDFIT/EDSIT	(1,534,792.34)	(288,870.78)	(1,823,663.12)
Flow Thru	(2,109,941.35)	(589,564.48)	(2,699,505.83)
Other	(0.02)	0.05	0.03
Total Total Tax Expense (Benefit) Before Discrete Items	1,737,528.28	1,753,294.40	3,490,822.68
R&D & UTP	(224,812.32)	(109,427.34)	(334,239.66)
Total Tax Expense (Benefit) With Discrete Items	1,512,715.96	1,643,867.06	3,156,583.02
Tax Expense Booked	1,512,715.94	1,643,867.00	3,156,582.94
Difference	0.02	0.06	
Total ETR Percentage	0.04	0.10	
Consolidated ETR Percentage	0.04	0.10	

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
DEPRECIATION AND AMORTIZATION EXPENSE ADJUSTMENT
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY
Schedule J-1

(a)	(b)	(c)	(d)	(e)
Line No.	Description	Adjusted Plant in Service (Sched D-3 pg. 1 Col. o + Sched D-3 pg. 2 Col. o + Sched D-1 Col. G + Sched D-1 Col. h + Sched D-1 Col. e + Sched D-1 Col. f)	Depreciation Rate	Depreciation Expense
1	Intangible Plant			
2	30100 - Intangible - Organization	\$ -	0.00%	\$ -
3	30200 - Intangible - Franchises & consents	-	0.00%	-
4	30300 - Intangible - Miscellaneous	-	0.00%	-
5	30305 - Intangible - Cloud Computing - Note (1)	718,118	20.00%	143,624
6	Subtotal Intangible Plant	\$ 718,118		\$ 143,624
7				
8	Steam Production Plant			
9	31001 - Steam - Land	114,345	0.00%	-
10	31002 - Steam - Land Rights	116,451	0.00%	-
11	31100 - Steam - Structures & Improvements - Ben French	-	0.00%	-
12	31100 - Steam - Structures & Improvements - Wygen III	11,239,990	2.70%	303,480
13	31100 - Steam - Structures & Improvements - Neil Simpson II	41,698,787	3.98%	1,659,612
14	31100 - Steam - Structures & Improvements - Neil Simpson I	-	0.00%	-
15	31100 - Steam - Structures & Improvements - Osage	-	0.00%	-
16	31100 - Steam - Structures & Improvements - Wyodak	9,102,799	0.15%	13,654
17	31105 - Steam - Land Improvements - Ben French	-	0.00%	-
18	31105 - Steam - Land Improvements - Neil Simpson II	-	0.00%	-
19	31105 - Steam - Land Improvements - Wygen III	-	0.00%	-
20	31201 - Steam - Boiler Plant Equipment - Ben French	-	0.00%	-
21	31201 - Steam - Boiler Plant Equipment - Wygen III	64,535,453	3.12%	2,013,506
22	31201 - Steam - Boiler Plant Equipment - Neil Simpson II	133,036,693	4.19%	5,574,237
23	31201 - Steam - Boiler Plant Equipment - Osage	-	0.00%	-
24	31201 - Steam - Boiler Plant Equipment - Wyodak	89,920,374	4.39%	3,947,504
25	31202 - Steam - Boiler Pollution Control - Neil Simpson II	-	0.00%	-
26	31202 - Steam - Boiler Pollution Control - Wygen III	-	0.00%	-
27	31300 - Steam - Generators - Wyodak	598,823	3.98%	23,833
28	31400 - Steam - Turbogens Units - Ben French	-	0.00%	-
29	31400 - Steam - Turbogens Units - Wygen III	63,127,139	3.18%	2,007,443
30	31400 - Steam - Turbogens Units - Neil Simpson II	46,958,048	4.29%	2,014,500
31	31400 - Steam - Turbogens Units - Neil Simpson I	-	0.00%	-
32	31400 - Steam - Turbogens Units - Osage	-	0.00%	-
33	31400 - Steam - Turbogens Units - Wyodak	14,244,968	4.56%	649,571
34	31500 - Steam - Accessory Electric Equipment - Ben French	-	0.00%	-
35	31500 - Steam - Accessory Electric Equipment - Wygen III	5,701,489	2.75%	156,791
36	31500 - Steam - Accessory Electric Equipment - Neil Simpson II	7,362,792	3.44%	253,280
37	31500 - Steam - Accessory Electric Equipment - Neil Simpson I	-	0.00%	-
38	31500 - Steam - Accessory Electric Equipment - Osage	-	0.00%	-
39	31500 - Steam - Accessory Electric Equipment - Wyodak	7,535,143	2.14%	161,252
40	31510 - Steam - Computer Hardware	94,532	20.00%	18,906
41	31510 - Steam - Computer Hardware - Neil Simpson II	1,669,447	20.00%	333,889
42	31520 - Steam - Computer Software	22,084	20.00%	4,417
43	31520 - Steam - Computer Software - Neil Simpson II	880,816	20.00%	176,163
44	31530 - Steam - Communication Equipment	448,281	5.00%	22,414
45	31530 - Steam - Communication Equipment - Neil Simpson II	457,648	5.00%	22,882
46	31600 - Steam - Miscellaneous - Ben French	-	0.00%	-
47	31600 - Steam - Miscellaneous - Wygen III	112,925	3.76%	4,246
48	31600 - Steam - Miscellaneous - Neil Simpson II	1,678,623	4.51%	75,706
49	31600 - Steam - Miscellaneous - Neil Simpson I	-	0.00%	-
50	31600 - Steam - Miscellaneous - Osage	-	0.00%	-
51	31600 - Steam - Miscellaneous - Wyodak	1,790,817	6.85%	122,671
52	Subtotal Steam Production Plant	\$ 502,448,467		\$ 19,559,959
53				
54	Wind Production Plant			
55	33821 - Wind - Structures - Corriedale	3,455,800	4.39%	151,710
56	33823 - Wind - Wind Turbines	29,727,599	4.37%	1,299,096
57	33824 - Wind - Wind Tower	12,779,716	4.31%	550,806
58	33826 - Wind - Collector System	3,192,515	4.54%	144,940
59	33832 - Wind - Communications Equipment	33,402	5.00%	1,670
60	Subtotal Wind Production Plant	\$ 49,189,032		\$ 2,148,222
61				

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
DEPRECIATION AND AMORTIZATION EXPENSE ADJUSTMENT
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY
Schedule J-1

(a)	(b)	(c)	(d)	(e)
Line No.	Description	Adjusted Plant in Service (Sched D-3 pg. 1 Col. o + Sched D-3 pg. 2 Col. o + Sched D-1 Col. G + Sched D-1 Col. h + Sched D-1 Col. e + Sched D-1 Col. f)	Depreciation Rate	Depreciation Expense
62	Other Production Plant			
63	34001 - Land	5,786,157	0.00%	-
64	34100 - Structures - Cheyenne Prairie	5,932,489	3.03%	179,754
65	34100 - Structures - Neil Simpson	392,935	3.30%	12,967
66	34100 - Structures - Ben French Diesel # 1 - 5	-	0.00%	-
67	34100 - Structures - Ben French CTs # 1 - 4	1,458,009	5.03%	73,338
68	34100 - Structures - Lange I CT	891,230	3.56%	31,728
69	34100 - Structures - Lange II RICE	85,430,561	3.52%	3,007,156
70	34100 - Structures - Corriedale	-	0.00%	-
71	34200 - Other Fuel Holders & Accessories - Cheyenne Prairie	1,564,595	3.06%	47,877
72	34200 - Other Fuel Holders & Accessories - Neil Simpson	1,377,505	4.59%	63,227
73	34200 - Other Fuel Holders & Accessories - Ben French Diesel #1 - 5	101,225	7.71%	7,804
74	34200 - Other Fuel Holders & Accessories - Ben French CTs #1 - 4	1,971,329	7.79%	153,567
75	34200 - Other Fuel Holders & Accessories - Lange I CT	1,530,188	2.83%	43,304
76	34200 - Other Fuel Holders & Accessories - Lange II RICE	13,785,258	3.65%	503,162
77	34300 - Prime Movers	-	0.00%	-
78	34410 - Generators - Cheyenne Prairie	92,917,393	3.06%	2,843,272
79	34410 - Generators - Neil Simpson	43,703,450	3.24%	1,415,992
80	34410 - Generators - Ben French Diesel #1 - 5	2,130,862	6.55%	139,571
81	34410 - Generators - Ben French CTs #1 - 4	18,782,757	4.31%	809,537
82	34410 - Generators - Corriedale	-	4.37%	-
83	34410 - Generators - Lange I CT	30,589,889	2.98%	911,579
84	34410 - Generators - Lange II RICE	192,127,119	3.65%	7,012,640
85	34420 - Generators - Rotatable - Cheyenne Prairie	-	14.23%	-
86	34500 - Accessory Electric Equipment - Cheyenne Prairie	13,593,410	3.10%	421,396
87	34500 - Accessory Electric Equipment - Neil Simpson	2,164,052	3.62%	78,339
88	34500 - Accessory Electric Equipment - Ben French Diesel #1 - 5	136,993	9.18%	12,576
89	34500 - Accessory Electric Equipment - Ben French CTs #1-4	849,858	7.38%	62,719
90	34500 - Accessory Electric Equipment - Corriedale	-	0.00%	-
91	34500 - Accessory Electric Equipment - Lange I CT	2,374,161	3.73%	88,556
92	34500 - Accessory Electric Equipment - Lange II RICE	8,429,498	3.65%	307,677
93	34510 - Computer Hardware	318,459	20.00%	63,692
94	34520 - Computer Software	373,834	20.00%	74,767
95	34530 - Communications Equipment - Cheyenne Prairie	50,442	5.00%	2,522
96	34530 - Communications Equipment - Neil Simpson	3,855	5.00%	193
97	34530 - Communications Equipment - Ben French Diesel #1 - 5	-	5.00%	-
98	34530 - Communications Equipment - Ben French CTs #1-4	-	5.00%	-
99	34530 - Communications Equipment - Lange I CT	-	5.00%	-
100	34530 - Communications Equipment - Lange II RICE	-	3.65%	-
101	34530 - Communications Equipment	-	5.00%	-
102	34534 - Accessory Electric Equipment - Corriedale	-	5.00%	-
103	34600 - Miscellaneous Power Plant Equipment - Cheyenne Prairie	23,002	3.41%	784
104	34600 - Miscellaneous Power Plant Equipment - Neil Simpson	809,872	4.19%	33,934
105	34600 - Miscellaneous Power Plant Equipment - Ben French Diesel #1 - 5	-	0.00%	-
106	34600 - Miscellaneous Power Plant Equipment - Ben French CTs #1 - 4	168,787	2.37%	4,000
107	34600 - Miscellaneous Power Plant Equipment - Lange I CT	29,907	3.56%	1,065
108	34600 - Miscellaneous Power Plant Equipment - Lange II RICE	5,946,683	3.84%	228,353
109	Subtotal Other Production Plant	\$ 535,745,762		\$ 18,637,046
110				
111	Transmission Plant			
112	35001 - Transmission Land	39,051	0.00%	-
113	35002 - Transmission Land Rights	558,059	0.00%	-
114	35130 - Transmission Communication Equipment	1,094,627	5.00%	54,731
115	35200 - Transmission Structures & Improvements	63,105	2.01%	1,268
116	35205 - Transmission Land Improvements	1,729	1.91%	33
117	35300 - Transmission Sub-Station Equipment	1,935,107	2.18%	42,185
118	35300 - Transmission Sub-Station Equipment - CORRIEDALE	-	0.00%	-
119	35301 - Transmission Station Equipment - GSU	14,567,144	2.90%	422,447
120	35301 - Transmission Station Equipment - GSU -Wygen II	-	2.90%	-
121	35301 - Transmission Station Equipment - GSU - CPGS Combined Cycle	674,814	2.90%	19,570
122	35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle	-	2.90%	-
123	35301 - Transmission Station Equipment - GSU - CORRIEDALE	-	2.90%	-
124	35400 - Transmission Poles & Fixtures	27,942	1.60%	447
125	35500 - Transmission Towers & Fixtures	6,876,126	3.11%	213,848
126	35500 - Transmission Towers & Fixtures - CORRIEDALE	-	0.00%	-
127	35600 - Transmission Overhead Conductors	5,558,025	2.84%	157,848
128	35600 - Transmission Overhead Conductors - CORRIEDALE	-	0.00%	-
129	35900 - Transmission	414	1.56%	6
130	Subtotal Transmission Plant	\$ 31,396,145		\$ 912,384
131				
132	Distribution Plant			
133	36001 - Distribution Land	1,566,341	0.00%	-
134	36002 - Distribution Land Rights	1,645,864	0.00%	-
135	36100 - Distribution Structures and Improvements	2,165,168	2.76%	59,759
136	36105 - Distribution Land Improvements	188,197	2.23%	4,197
137	36200 - Distribution Sub-Station Equipment	120,834,402	2.30%	2,779,191
138	36330 - Communication Equipment	2,943,437	5.00%	147,172
139	36400 - Poles, Towers, and Fixtures	136,555,108	3.78%	5,161,783
140	36500 - Overhead Conductors and Devices	74,806,400	2.57%	1,922,524
141	36600 - Underground Conduit	30,892,426	3.32%	1,025,629
142	36700 - Underground Conductors and Devices	97,185,009	2.81%	2,730,899
143	36801 - Line Transformers - Other Equipment	11,774,758	2.92%	343,823
144	36802 - Line Transformers - Conventional	19,455,827	3.42%	665,389
145	36803 - Line Transformers - Pad mount	52,575,889	2.83%	1,487,898
146	36901 - Services - Overhead	11,488,087	2.43%	279,161
147	36902 - Services - Underground	35,079,886	2.49%	873,489
148	37001 - Meters	3,553,565	7.37%	261,898
149	37004 - Meters - AMI	12,023,395	11.02%	1,324,978
150	37100 - Installations on Customers' Premises	3,450,963	2.58%	89,035
151	37300 - Street Lighting and Signal Systems	3,587,622	4.48%	160,725
152	Subtotal Distribution Plant	\$ 621,772,345		\$ 19,317,549

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
DEPRECIATION AND AMORTIZATION EXPENSE ADJUSTMENT
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY
Schedule J-1

(a)	(b)	(c)	(d)	(e)
Line No.	Description	Adjusted Plant in Service (Sched D-3 pg. 1 Col. o + Sched D-3 pg. 2 Col. o + Sched D-1 Col. G + Sched D-1 Col. h + Sched D-1 Col. e + Sched D-1 Col. f)	Depreciation Rate	Depreciation Expense
153				
154	General Plant			
155	38901 - Land and Land Rights	5,129,230	0.00%	-
156	39001 - Structures and Improvements	79,941,343	1.43%	1,143,161
157	39001 - General Structures and Improvements - Common	-	0.00%	-
158	39005 - General Land Improvements	3,568,507	2.82%	100,632
159	39005 - General Land Improvements - Common	-	0.00%	-
160	39051 - Structures and Improvements - Leased	-	0.00%	-
161	39101 - Office Furniture and Equipment	2,371,603	5.00%	118,580
162	39103 - Computer Hardware	(113,389)	20.00%	(22,678)
163	39104 - Computer Software	813,514	20.00%	162,703
164	39104 - Computer Software - Common	-	20.00%	-
165	39107 - Ipad Hardware	-	20.00%	-
166	39108 - Furniture & Equipment - Horizon Point	7,444,045	14.29%	1,063,754
167	39201 - Transportation Equipment - Subunit	651,978	11.44%	74,586
168	39202 - Transportation Equipment - Cars	120,102	6.61%	7,939
169	39203 - Transportation Equipment - Light Trucks	5,196,448	6.99%	363,232
170	39204 - Transportation Equipment - Medium Trucks	4,478,290	7.42%	332,289
171	39205 - Transportation Equipment - Heavy Trucks	13,696,493	9.26%	1,268,295
172	39206 - Transportation Equipment - Trailers	4,858,594	7.73%	375,569
173	39300 - Stores Equipment	196,834	5.00%	9,842
174	39400 - Tools, Shop and Garage Equipment	3,467,499	4.00%	138,700
175	39410 - Vehicles - Tools and Shop Equipment	165,276	4.00%	6,611
176	39500 - Laboratory Equipment	583,270	4.00%	23,331
177	39601 - Power Operated Equipment - Short-Life	912,816	6.66%	60,794
178	39602 - Power Operated Equipment - Long-Life	3,091,972	6.66%	205,925
179	39700 - Communication Equipment	(356,539)	5.00%	(17,827)
180	39701 - Computer Hardware	3,225,153	20.00%	645,031
181	39702 - Computer Software	173,233	20.00%	34,647
182	39703 - Communication Equipment	2,189,014	5.00%	109,451
183	39710 - Communication Equipment - Towers	2,208,152	5.43%	119,903
184	39800 - Miscellaneous Equipment	287,438	5.00%	14,372
185	39808 - Miscellaneous Equipment - Horizon Point	1,149,952	14.29%	164,328
186	Subtotal General Plant	\$ 145,450,830		\$ 6,503,169
187				
188	Plant Acquisition Adjustment			
189	114 - Plant Acquisition Adjustment	4,870,309	SL	96,421
190	Total Plant Acquisition Adjustment	\$ 4,870,309		\$ 96,421
191				
192	Other Utility Plant			
193	118 - BHSC Allocated Plant - Other Utility Plant (Customer)	2,197,608	10.60%	232,910
194	118 - BHSC Allocated Plant - Other Utility Plant	30,792,994	12.53%	3,858,630
195	Subtotal Other and Non-Utility Plant	\$ 32,990,603		\$ 4,091,540
196				
197	Total Electric Plant in Service	\$ 1,924,581,609		\$ 71,409,914
198				
199				
200	Fleet Depreciation Accounts			
201	39201 - Transportation Equipment - Subunit	651,978	11.44%	74,586
202	39202 - Transportation Equipment - Cars	120,102	6.61%	7,939
203	39203 - Transportation Equipment - Light Trucks	5,196,448	6.99%	363,232
204	39204 - Transportation Equipment - Medium Trucks	4,478,290	7.42%	332,289
205	39205 - Transportation Equipment - Heavy Trucks	13,696,493	9.26%	1,268,295
206	39206 - Transportation Equipment - Trailers	4,858,594	7.73%	375,569
207	39601 - Power Operated Equipment - Short-Life	912,816	6.66%	60,794
208	39602 - Power Operated Equipment - Long-Life	3,091,972	6.66%	205,925
209	Subtotal Fleet Depreciation Accounts	\$ 33,006,695		\$ 2,688,629
210				
211	Note (1) Straight line asset that uses a 5 year life.			

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
TAXES OTHER THAN FEDERAL INCOME TAX
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY
Schedule L-1

(a)	(b)	(c)	(d)
Line No.	Description	Reference	Amount
1	FICA Tax Adjustment		
2	Net O&M Payroll Changes	(Sched H-5, Col. d, Ln. 147) - (Sched H-5, Col. d, Ln. 133)	\$ 2,456,768
3	FICA Tax Rate		7.65%
4	Total FICA Tax Adjustment	Ln. 2 x Ln. 3	<u>187,943</u>
5			
6	FUTA Adjustment		
7	Additional Headcount in Adjusted Test Period		8
8	FUTA Cost per Employee		42
9	Total Unemployment Tax Adjustment	Ln. 7 x Ln. 8	<u>\$ 336</u>
10			
11	SUTA Adjustment		
12	Additional Headcount in Adjusted Test Period		8
13	Taxable Earnings per Headcount		15,000
14	Total Taxable Earnings	Ln. 12 x Ln. 13	120,000
15	SUTA Rate Applied		0.12%
16	Total SUTA Adjustment	Ln. 14 x Ln. 15	<u>144</u>
17			
18	Ad Valorem Tax Adjustment		
19	Capital Additions	Sum (Sched D-1, Cols. (e & f), Ln. 197) - Sum (Sched D-1, Cols. (e & f) Ln. 195)	87,370,745
20	Ad Valorem to Gross Plant Factor		0.4351%
21	Total Ad Valorem Tax Adjustment	Ln. 19 x Ln. 20	<u>380,133</u>
22			
23	Allocated FICA Tax Adjustment		
24	Net O&M Payroll Changes	(Sched H-4, Col. d, Ln. 147) - (Sched H-4, Col. d, Ln. 133)	3,510,522
25	FICA Tax Rate		7.65%
26	Total Allocated FICA Tax Adjustment		<u>\$ 268,555</u>
27			
28	Allocated Taxes Other Than Income		
29	Out of Period Adjustment		-
30	Pro Forma Adjustment		268,555
31	Adjustment to Allocated Taxes Other Than Income	Ln. 35 + Ln. 36	<u>\$ 268,555</u>

	"Beginning Difference"	"Current Difference"	"Ending Difference"	"Beginning APB11 DFIT Balance"	"Current DFIT"	"Ending APB11 DFIT Balance"	"End FAS109 Liability @ Stat Rate"	"Regulatory Asset Before Gross-Up"	"Regulatory Liab Before Gross-Up"	"Regulatory Asset After Gross-Up"	"Regulatory Liab After Gross-Up"
Jurisdiction: Federal											
Tax Year: 2025											
PowerTax Deferred Tax Summary Report											
2025 BHP Rate Review											
BH Power Inc.											
Grouped By: Total Tax Classes											
NP	NP-Fed/NoSt-COR	(14,860)	0	(14,860)	(3,121)	0	(3,121)	(3,121)	-	-	(0)
PP	PP-Fed/NoSt-MethodLife	32,685,110	2,996,560	35,681,670	6,863,873	629,278	7,493,151	7,493,151	0	(0)	0
De	Depreciation Difference	32,670,250	2,996,560	35,666,810	6,860,752	629,278	7,490,030	7,490,030	0	(0)	0
NP	NP-Fed/NoSt-AFUDC Debt	423,838	(267,660)	156,178	89,006	(56,209)	32,797	32,797	0	(0)	0
NP	NP-Fed/NoSt-IDD #5	228,421	(9,932)	218,489	47,968	(2,086)	45,883	45,883	0	(0)	0
NP	NP-Fed/NoSt-Tax Expensing	7,845	(5,864)	1,980	1,647	(1,232)	416	416	0	0	0
NP	NP-Fed/NoSt-Unit of Property Adj	(54,932)	(1,035,793)	(1,090,725)	(11,536)	(217,517)	(229,053)	(229,053)	0	(0)	0
NP	NP-Fed/NoSt-UOP Adjustment 20%	68,458	(93,550)	(25,092)	14,376	(19,647)	(5,271)	(5,269)	0	1	0
Bo	Book Overhead	673,630	(1,412,800)	(739,170)	141,462	(296,690)	(155,228)	(155,226)	1	1	2
FT	FT-Fed/NoSt-AFUDC Eqity	(29,311)	2,977	(26,334)	-	-	-	(5,530)	-	-	(7,000)
FT	FT-Fed/NoSt-UOP Adjust Flow Thru %	657,176	454,199	1,111,375	-	-	-	233,389	-	-	295,429
Bo	Book Overhead	627,865	457,175	1,085,040	-	-	-	227,858	-	-	288,428
NP	NP-Fed/NoSt-CPI	(163,260)	85,071	(78,190)	(34,285)	17,865	(16,420)	(16,420)	-	0	-
Ta	Tax Overhead	(163,260)	85,071	(78,190)	(34,285)	17,865	(16,420)	(16,420)	-	0	-
To	Total Tax Classes	33,808,484	2,126,006	35,934,491	6,967,930	350,452	7,318,383	7,546,243	227,859	1	288,429
Ju	Jurisdiction Totals:	33,808,484	2,126,006	35,934,491	6,967,930	350,452	7,318,383	7,546,243	227,859	1	288,429
Co	Company Totals:	33,808,484	2,126,006	35,934,491	6,967,930	350,452	7,318,383	7,546,243	227,859	1	288,429
Pw	PwrTax - 257		12/05/2025 at 1:05 pm								

Corriedale Only

Tax Class Filter:

Tax Class	
Corri	
E-341.00-Corrie Wd Fm COR	
E-341.00-Corrie Wd Fm-Obj-Str&mp	1354100
E-342.00-346.00 Corrie Wd Fm COR	
E-344.10-Corrie Wd Fm-Obj-Generator	1354410
E-345.00-Corrie Wd Fm-Obj-Acco Eq	1354500
E-353.00-359.00 Corrie Transm COR	
E-353.00-Corrie-Trans-Sub-Site Eq	1356300

	Beginning Balance	Current Year Activity	Ending Balance
PP	Protected	32,685,110	2,996,560
NP	Non-Protected	495,509	(1,327,729)
FT	Flow-Thru	627,865	457,175
	Grand Total	33,808,484	2,126,006
	Check Figure	\$0.00	\$0.00

	ADIT
Protected	7,493,151
Non-Protected	(174,766)
Flow-Thru	227,858
Grand Total	7,546,243
Check Figure	\$0.00

	December 2024	Dec-25	Annual Change	Monthly Change
Protected	(6,863,873)	(7,493,151)	(629,278)	(52,440)
Non-Protected	(104,057)	174,766	278,823	23,235
Flow-Thru	(131,852)	(227,858)	(96,007)	(8,001)
Grand Total	(7,099,782)	(7,546,243)	(446,461)	(37,205)

	Protected Ending Balance	Non-Protected Ending Balance
Jan-25	(6,916,313)	(80,822)
Feb-25	(6,968,753)	(57,586)
Mar-25	(7,021,193)	(34,351)
Apr-25	(7,073,632)	(11,116)
May-25	(7,126,072)	12,119
Jun-25	(7,178,512)	35,355
Jul-25	(7,230,952)	58,590
Aug-25	(7,283,392)	81,825
Sep-25	(7,335,831)	105,060
Oct-25	(7,388,271)	128,296
Nov-25	(7,440,711)	151,531
Dec-25	(7,493,151)	174,766
Check Figure	-	-

Report 257 CD 2026/5K563

Jurisdiction: Federal	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current APB11 DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
Tax Year: 2026											
Power Tax Deferred Tax Summary Report											
2025 BHP Rate Review											
BH Power Inc.											
Grouped By: Total Tax Classes											
NP	NP-Fed/NoSt-COR	(14,860)	-	(14,860)	(3,121)	-	(3,121)	(3,121)	-	-	(0)
PP	PP-Fed/NoSt-Method/Life	35,680,745	(4,129,750)	31,550,995	7,492,956	(867,248)	6,625,709	6,625,709	0	(0)	0 (0)
De	Depreciation Difference	35,665,885	(4,129,750)	31,536,135	7,489,836	(867,248)	6,622,588	6,622,588	0	(0)	0 (0)
NP	NP-Fed/NoSt-AFUDC Debt	156,178	(396,359)	(240,181)	32,797	(83,235)	(50,438)	(50,438)	0	(0)	0 (0)
NP	NP-Fed/NoSt-IDD #5	218,489	(8,002)	210,487	45,883	(1,680)	44,202	44,202	0	(0)	0 (0)
NP	NP-Fed/NoSt-Tax Expensing	1,980	(395)	1,585	416	(83)	333	333	0	(0)	0 (0)
NP	NP-Fed/NoSt-Unit of Property Adj	(1,090,725)	(716,523)	(1,807,248)	(229,053)	(150,470)	(379,522)	(379,522)	0	(0)	0 (0)
NP	NP-Fed/NoSt-UOP Adjustment 20%	(18,665)	(67,908)	(86,573)	(3,921)	(14,262)	(18,183)	(18,180)	1	2	1 3
Bo	Book Overhead	(732,742)	(1,189,188)	(1,921,930)	(153,878)	(249,731)	(403,608)	(403,605)	1	2	1 3
FT	FT-Fed/NoSt-AFUDC Equity	(26,334)	3,485	(22,850)	-	-	-	(4,798)	(4,798)	-	(6,074) -
FT	FT-Fed/NoSt-UOP Adjust Flow Thru %	1,166,907	270,271	1,437,178	-	-	-	301,807	301,807	-	382,035 -
Bo	Book Overhead	1,140,572	273,756	1,414,328	-	-	-	297,009	297,009	-	375,961 -
NP	NP-Fed/NoSt-CIAC - Taxable	(784)	(484)	(1,268)	(165)	(102)	(266)	(266)	-	-	0 -
NP	NP-Fed/NoSt-CPI	(78,190)	7,746	(70,443)	(16,420)	1,627	(14,793)	(14,793)	(0)	0	(0) 0
Ta	Tax Overhead	(78,974)	7,263	(71,712)	(16,585)	1,525	(15,059)	(15,059)	(0)	0	(0) 0
To	Total Tax Classes	35,994,741	(5,037,920)	30,956,822	7,319,373	(1,115,453)	6,203,920	6,500,933	297,010	2	375,962 3
Ju	Jurisdiction Totals:	35,994,741	(5,037,920)	30,956,822	7,319,373	(1,115,453)	6,203,920	6,500,933	297,010	2	375,962 3
Co	Company Totals:	35,994,741	(5,037,920)	30,956,822	7,319,373	(1,115,453)	6,203,920	6,500,933	297,010	2	375,962 3

Corriedale Only

Tax Class Filter:

Tax Class	
Corr	
E 341 00 Corrie Wd Fm COR	
E 341 00-Corrie Wd Fm-StrImp	1354100
E 342 00-348 00 Corrie Wd Fm COR	
E 344 10-Corrie Wd Fm-Genrator	1354110
E 345 00-Corrie Wd Fm-Genrator	1354500
E 353 00-359 00 Corrie Transm COB	
E 353 00-Corrie-Trans Sub-Sta Eq	1355300

	Beginning Balance	Current Year Activity	Ending Balance
PP	Protected	35,680,745	(4,129,750)
NP	Non-Protected	(826,576)	(1,181,925)
FT	Flow-Thru	1,140,572	273,756
	Grand Total	35,994,741	(5,037,920)
	Check Figure	\$0.00	\$0.00

ADIT	
Protected	6,625,709
Non-Protected	(421,785)
Flow-Thru	297,009
Grand Total	6,500,933
Check Figure	\$0.00

	December 2025	Dec-26	Annual Change	Monthly Change
Protected	(7,493,151)	(6,625,709)	867,442	72,287
Non-Protected	174,766	421,785	247,019	20,585
Flow-Thru	(227,858)	(297,009)	(69,150)	(5,763)
Grand Total	(7,546,243)	(6,500,933)	1,045,311	87,109

	Protected Ending Balance	Non-Protected Ending Balance
Jan-26	(7,420,864)	195,351
Feb-26	(7,348,577)	215,936
Mar-26	(7,276,290)	236,521
Apr-26	(7,204,003)	257,106
May-26	(7,131,717)	277,691
Jun-26	(7,059,430)	298,276
Jul-26	(6,987,143)	318,861
Aug-26	(6,914,856)	339,446
Sep-26	(6,842,569)	360,031
Oct-26	(6,770,283)	380,615
Nov-26	(6,697,996)	401,200
Dec-26	(6,625,709)	421,785
Check Figure	-	-

	Protected	Non-Protected	Total
September 2025 Ending Balance	(7,335,831)	105,060	(7,230,771)
September 2026 Ending Balance	(6,842,569)	360,031	(6,482,539)
Annual Change (12 Months): September 2025 - September 2026	493,262	254,970	748,232

Report 257 CD 2025*!SKSS5

Jurisdiction : Federal
 Tax Year : 2025
 2025 BHP Rate Review
 BH Power Inc.
 PowerTax Deferred Tax Summary Report
 Grouped By: Total Tax Classes

Timing Diff Activity DFIT Activity FAS109 Activity FT Activity Excess Activity

Corriedale Only

PowerTax Report 260; Company: BH Power Inc; Jurisdiction: Federal; Tax Class: filtered to Corriedale Only Assets.

	NP-Fed/NoSt-COR	0	0	0	-	-
	PP-Fed/NoSt-Method/Life	2,996,560	629,278	629,278	-	(0)
Total Tax Classes		2,996,560	629,278	629,278	-	(0)
Amortization Type Depreciation Difference Totals:		2,996,560	629,278	629,278	-	(0)
	FT-Fed/NoSt-AFUDC Eqity	2,977	-	625	625	-
	FT-Fed/NoSt-UOP Adjust Flow Thru %	454,199	-	95,382	95,382	-
	NP-Fed/NoSt-AFUDC Debt	(267,660)	(56,209)	(56,209)	-	0
	NP-Fed/NoSt-IDD #5	(9,932)	(2,086)	(2,086)	-	(0)
	NP-Fed/NoSt-Tax Expensing	(5,864)	(1,232)	(1,232)	-	(0)
	NP-Fed/NoSt-Unit of Property Adj	(1,035,793)	(217,517)	(217,517)	-	(0)
	NP-Fed/NoSt-UOP Adjustment 20%	(93,550)	(19,647)	(19,645)	-	(2)
Total Tax Classes		(955,624)	(296,690)	(200,681)	96,007	(2)
Amortization Type Book Overhead Totals:		(955,624)	(296,690)	(200,681)	96,007	(2)
	NP-Fed/NoSt-CPI	85,071	17,865	17,865	-	(0)
Total Tax Classes		85,071	17,865	17,865	-	(0)
Amortization Type Tax Overhead Totals:		85,071	17,865	17,865	-	(0)
Jurisdiction Totals:		2,126,006	350,452	446,461	96,007	(2)
Company Totals:		2,126,006	350,452	446,461	96,007	(2)
12/05/2025 at 1:06 pm	PwrTax - 260					
Grand Totals:		2,126,006	350,452	446,461	96,007	(2)

Tax Class Filter:

Tax Class	
Corri	
E 341.00 Corrie Wd Fm COR	
E 341.00-Corrie Wd Fm-Oth-Str&mp	1354100
E 342.00-346.00 Corrie Wd Fm COR	
E 344.10-Corrie Wd Fm-Oth-Generator	1354410
E 345.00-Corrie Wd Fm-Oth-Acc Eq	1354500
E 353.00-359.00 Corrie Transm COR	
E 353.00-Corrie-Trans Sub-Sta Eq	1355300

Flow-Thru	
Full Year Amount	96,007
Monthly Amount	8,001

Jan-25	8,001
Feb-25	8,001
Mar-25	8,001
Apr-25	8,001
May-25	8,001
Jun-25	8,001
Jul-25	8,001
Aug-25	8,001
Sep-25	8,001
Oct-25	8,001
Nov-25	8,001

Jurisdiction :	Federal	Timing Diff Activity	DFIT Activity	FAS109 Activity	FT Activity	Excess Activity
Tax Year :	2026					
2025 BHP Rate Review						
BH Power Inc.						
PowerTax Deferred Tax Summary Report						
Grouped By: Total Tax Classes						
	PowerTax Report 260; Company: BH Power Inc; Jurisdiction: Federal; Tax Class: filtered to Corriedate Only Assets.					Corriedate Only
	NP-Fed/NoSt-COR	-	-	-	-	-
	PP-Fed/NoSt-Method/Life	(4,129,750)	(867,248)	(867,248)	-	0
Total Tax Classes		(4,129,750)	(867,248)	(867,248)	-	0
Amortization Type Depreciation Difference Totals:		(4,129,750)	(867,248)	(867,248)	-	0
	FT-Fed/NoSt-AFUDC Eqity	3,485	-	732	732	-
	FT-Fed/NoSt-UOP Adjust Flow Thru %	270,271	-	56,757	56,757	-
	NP-Fed/NoSt-AFUDC Debt	(396,359)	(83,235)	(83,235)	-	0
	NP-Fed/NoSt-IDD #5	(8,002)	(1,680)	(1,680)	-	(0)
	NP-Fed/NoSt-Tax Expensing	(395)	(83)	(83)	-	(0)
	NP-Fed/NoSt-Unit of Property Adj	(716,523)	(150,470)	(150,470)	-	0
	NP-Fed/NoSt-UOP Adjustment 20%	(67,908)	(14,262)	(14,261)	-	(1)
Total Tax Classes		(915,432)	(249,731)	(192,241)	57,489	(1)
Amortization Type Book Overhead Totals:		(915,432)	(249,731)	(192,241)	57,489	(1)
	NP-Fed/NoSt-CIAC - Taxable	(484)	(102)	(102)	-	(0)
	NP-Fed/NoSt-CPI	7,746	1,627	1,627	-	-
Total Tax Classes		7,263	1,525	1,525	-	(0)
Amortization Type Tax Overhead Totals:		7,263	1,525	1,525	-	(0)
Jurisdiction Totals:		(5,037,920)	(1,115,453)	(1,057,963)	57,489	(1)
Company Totals:		(5,037,920)	(1,115,453)	(1,057,963)	57,489	(1)
01/14/2026 at 11:58 am	PwrTax - 260					
Grand Totals:		(5,037,920)	(1,115,453)	(1,057,963)	57,489	(1)

Tax Class Filter:

Tax Class			
Corr			
E 341.00-Corrie Wd Fm COR			
E 341.00-Corrie Wd Fm-Oth-Str&Imp	1354100		↑
E 342.00-346.00 Corrie Wd Fm COR			
E 344.10-Corrie Wd Fm-Oth-Generator	1354410		↑
E 345.00-Corrie Wd Fm-Oth-Acc Eq	1354500		↑
E 353.00-359.00 Corrie Transm COR			
E 353.00-Corrie-Trans Sub-Sta Eq	1355300		↑

Flow-Thru

Full Year Amount	57,489
Monthly Amount	4,791

12 Month Trailing Calculation

Oct-25	8,001
Nov-25	8,001
Dec-25	8,001
Jan-26	4,791
Feb-26	4,791
Mar-26	4,791
Apr-26	4,791
May-26	4,791
Jun-26	4,791
Jul-26	4,791
Aug-26	4,791
Sep-26	4,791

Jan-26	4,791
Feb-26	4,791
Mar-26	4,791
Apr-26	4,791
May-26	4,791
Jun-26	4,791
Jul-26	4,791
Aug-26	4,791
Sep-26	4,791
Oct-26	4,791
Nov-26	4,791
Dec-26	4,791

12 Month Trailing Calculation (October 2025-September 2026) **67,118**

#N/A