

Name of Respondent: Cheyenne Light Fuel and Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2024	Year/Period of Report End of: 2024/ Q4
TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES				
<p>1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.</p> <p>2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".</p> <p>3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.</p>				
Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2	^(g) Allocation of direct and indirect costs provided by BHSC	^(g) Black Hills Service Company	Various	26,381,371
3	^(b) Allocation of Gillette Energy Complex shared facilities costs	^(g) Black Hills Power	Various	2,287,112
4	^(g) Allocation of Corriedale Wind Farm costs	^(f) Black Hills Power	Various	381,547
5	Rent expense from Gillette Energy Complex shared facilities agreement	^(g) Black Hills Power	507.0	1,472,048
6	Rent expense from Gillette Energy Complex shared facilities agreement	^(b) Black Hills Wyoming	507.0	1,579
7	Costs under spare turbine agreements	^(f) Black Hills Power	550.0	1,063,615
8	Costs under spare turbine agreements	^(f) Black Hills Colorado IPP	550.0	147,556
9	Ground lease with WRDC	^(k) Wyodak Resources Development Corp.	507.0	341,237
19				
20	Non-power Goods or Services Provided for Affiliated			
21	^(l) Allocation of Cheyenne Prairie Generating Station costs	^(m) Black Hills Power	Various	3,413,138
22	Rent revenue from Gillette Energy Complex shared facilities agreement	⁽ⁿ⁾ Black Hills Power	454.0	379,241
23	Rent revenue from Gillette Energy Complex shared facilities agreement	^(g) Black Hills Wyoming	454.0	12,494
24	Rent revenue from Cheyenne Service Center shared facilities agreement	^(b) Black Hills Wyoming Gas	454.0	284,090
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FOOTNOTE DATA			

(a) Concept: DescriptionOfNonPowerGoodOrService

Cheyenne Light, Fuel and Power (CLFP) has a service agreement with BHSC, whereby BHSC charges CLFP, at cost, for various direct and indirect services provided to CLFP. Pursuant to the BHSC Cost Allocation Manual, indirect service cost allocations are determined in accordance with the Public Utility Holding Company Act of 2005.

Indirect -

Operating Revenues (400)	-
Operation Expenses (401)	15,949,537
Maintenance Expenses (402)	1,412,276
Depreciation Expense (403)	2,027,329
Amort. & Depl. of Utility Plant (404-405)	264,428
Taxes Other Than Income Taxes (408.1)	515,199
Taxes Other Than Income Taxes (408.2)	468
Revenues From Merchandising, Jobbing and Contract Work (415)	(14,323)
(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)	4,076
(Less) Expenses of Nonutility Operations (417.1)	5,089
Donations (426.1)	32,509
Exp. for Certain Civic, Political & Related Activities (426.4)	55,741
Miscellaneous Nonoperating Income (421)	(26,146)
Penalties (426.3)	72
Other Deductions (426.5)	137,181
Revenues	(14,323)
Expenses	20,377,758
	<u>20,363,435</u>

Direct -

Operation Expenses (401)	4,854,971
Maintenance Expenses (402)	939,885
Taxes Other Than Income Taxes (408.1)	223,265
(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)	30
Revenues From Nonutility Operations (417)	(70,000)
Donations (426.1)	11,545
Exp. for Certain Civic, Political & Related Activities (426.4)	75,293
Miscellaneous Nonoperating Income (421)	(20,000)
Revenues	(70,000)
Expenses	6,104,989
	<u>6,034,989</u>

(b) Concept: DescriptionOfNonPowerGoodOrService

Allocation to CLFP:

Operation Expenses (401)	1,174,540.00
Maintenance Expenses (402)	1,052,179.00
Taxes Other Than Income Taxes (408.1)	60,318.00
Donations (426.1)	75.00
	<u>2,287,112.00</u>

(c) Concept: DescriptionOfNonPowerGoodOrService

Allocation to CLFP:

Operation Expenses (401)	380,408
Maintenance Expenses (402)	723
Taxes Other Than Income Taxes (408.1)	417
	<u>381,548</u>

(d) Concept: NameOfAssociatedAffiliatedCompany

Cheyenne Light, Fuel and Power has a service agreement with BHSC, whereby BHSC charges us, at cost, for various direct and indirect services provided to us. Pursuant to the BHSC Cost Allocation Manual, indirect service cost allocations are determined in accordance with the Public Utility Holding Company Act of 2005.

(e) Concept: NameOfAssociatedAffiliatedCompany

Cheyenne Prairie Generating Station, a 140 MW natural-gas fired power generation facility, was placed into commercial operations on October 1, 2014. The facility includes one simple-cycle 40 MW combustion turbine that we wholly own, and one combined-cycle 100 MW unit that we jointly own with Black Hills Power. We own 42 MW, and Black Hills Power owns 58 MW of this combined-cycle unit. Black Hills Service Company (BHSC) is responsible for plant operations. We are committed to pay our proportionate share of the additions, replacements and operating and maintenance expenses.

(f) Concept: NameOfAssociatedAffiliatedCompany

Corriedale, a 52.5 MW wind farm near Cheyenne, Wyoming, was placed into commercial operation on November 30, 2020. This wind farm serves as the dedicated wind energy supply for Renewable Ready customers in South Dakota and Wyoming. We own 20 MW and Black Hills Power owns 32.5 MW of this wind farm. We are committed to pay our proportionate share of the additions, replacements and operating and maintenance expenses. BHSC is responsible for operations of the wind farm.

(g) Concept: NameOfAssociatedAffiliatedCompany

We have a shared facilities agreement with Black Hills Power and Black Hills Wyoming whereby certain assets owned by one or more of the entities at the Gillette Energy Complex in Gillette, Wyoming may be used to support the operations of one or more of the other entities. Under the agreement, each entity is charged a fee for the use of shared assets and is responsible for a share of operations and maintenance costs associated with the shared assets. Black Hills Power has been appointed as Operator of the complex and is responsible for operating, maintaining and managing the shared assets, as well as administering the agreement.

(h) Concept: NameOfAssociatedAffiliatedCompany

We have a shared facilities agreement with Black Hills Power and Black Hills Wyoming whereby certain assets owned by one or more of the entities at the Gillette Energy Complex in Gillette, Wyoming may be used to support the operations of one or more of the other entities. Under the agreement, each entity is charged a fee for the use of shared assets and is responsible for a share of operations and maintenance costs associated with the shared assets. Black Hills Power has been appointed as Operator of the complex and is responsible for operating, maintaining and managing the shared assets, as well as administering the agreement.

(i) Concept: NameOfAssociatedAffiliatedCompany

We have spare turbine use agreements with Black Hills Power and Black Hills Colorado IPP which allow for the use of spare combustion turbine engines owned by Black Hills Power and Black Hills Colorado IPP to support operations at our Cheyenne Prairie Generating Station.

(j) Concept: NameOfAssociatedAffiliatedCompany

We have spare turbine use agreements with Black Hills Power and Black Hills Colorado IPP which allow for the use of spare combustion turbine engines owned by Black Hills Power and Black Hills Colorado IPP to support operations at our Cheyenne Prairie Generating Station.

(k) Concept: NameOfAssociatedAffiliatedCompany

We have a Wygen II Ground Lease with WRDC expiring in 2047 with five automatic renewal terms of 20 years each.

(l) Concept: DescriptionOfNonPowerGoodOrService

Allocation from CLFP:	
Operation Expenses (401)	2,268,848.00
Maintenance Expenses (402)	1,074,922.00
Taxes Other Than Income Taxes (408.1)	69,409.00
Allowance for Other Funds Used During Construction (419.1)	(21.00)
(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)	(19.00)
	<u>3,413,139.00</u>

(m) Concept: NameOfAssociatedAffiliatedCompany

Cheyenne Prairie Generating Station, a 140 MW natural-gas fired power generation facility, was placed into commercial operations on October 1, 2014. The facility includes one simple-cycle 40 MW combustion turbine that we wholly own, and one combined-cycle 100 MW unit that we jointly own with Black Hills Power. We own 42 MW, and Black Hills Power owns 58 MW of this combined-cycle unit. Black Hills Service Company (BHSC) is responsible for plant operations. We are committed to pay our proportionate share of the additions, replacements and operating and maintenance expenses.

(n) Concept: NameOfAssociatedAffiliatedCompany

We have a shared facilities agreement with Black Hills Power and Black Hills Wyoming whereby certain assets owned by one or more of the entities at the Gillette Energy Complex in Gillette, Wyoming may be used to support the operations of one or more of the other entities. Under the agreement, each entity is charged a fee for the use of shared assets and is responsible for a share of operations and maintenance costs associated with the shared assets. Black Hills Power has been appointed as Operator of the complex and is responsible for operating, maintaining and managing the shared assets, as well as administering the agreement.

(o) Concept: NameOfAssociatedAffiliatedCompany

We have a shared facilities agreement with Black Hills Power and Black Hills Wyoming whereby certain assets owned by one or more of the entities at the Gillette Energy Complex in Gillette, Wyoming may be used to support the operations of one or more of the other entities. Under the agreement, each entity is charged a fee for the use of shared assets and is responsible for a share of operations and maintenance costs associated with the shared assets. Black Hills Power has been appointed as Operator of the complex and is responsible for operating, maintaining and managing the shared assets, as well as administering the agreement.

(p) Concept: NameOfAssociatedAffiliatedCompany

We have a shared facilities agreement with Wyoming Gas, whereby Wyoming Gas is charged for the use of the Cheyenne service center owned by Cheyenne Light Fuel and Power.