

Name of Respondent: Black Hills Colorado Electric, LLC	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 12/31/2023	Year/Period of Report End of: 2023/ Q4
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TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
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".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

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	Black Hills Service Company	^(b) Various	44,979,800
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20	Non-power Goods or Services Provided for Affiliated			
21	Revenue under shared services agreement	Black Hills Colorado IPP	454	1,153,644
22	^(g) Allocation of costs of Busch Ranch I Wind Farm	Black Hills Electric Generation	^(b) Various	640,983
42				

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FOOTNOTE DATA

(a) Concept: DescriptionOfNonPowerGoodOrService

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

Shown below is a summary of BHSC costs by service for the year ended December 31, 2023:

Customer Service	\$3,318,692
Generation Support	23,623
Transmission	8,896,207
Generation Dispatch	1,770,823
General Accounting	2,164,773
Executive Management	908,990
FERC Tariff & Compliance	812,411
Regulatory & Government Affairs	2,830,475
Environmental Services	232,197
Finance & Treasury	595,597
Information Technology	8,768,033
Safety	326,285
Power Delivery Management	483,018
Human Resources	856,941
Communications	421,986
Generation Plant Operations	2,157,649
Corporate Development	1,494,567
Credit & Risk	240,326
Organizational Development & Training	47,722
Internal Audit	297,364
Supply Chain Management	701,412
Legal	4,214,379
Tax	439,742
Marketing & External Affairs	562,061
Miscellaneous/Other	2,414,527
	\$44,979,800

(b) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

Operating Revenues	(\$18,251)
Operation Expenses	33,341,353
Maintenance Expenses	6,241,840
Depreciation Expense (403)	3,240,732
Amort. & Depl. of Utility Plant (404-405)	158,951
Taxes Other Than Income Taxes (408.1)	1,146,601
Taxes Other Than Income Taxes (408.2)	2,580
Revenues From Merchandising, Jobbing and Contract Work (415)	(29,424)
Costs and Exp. of Merchandising, Job. & Contract Work (416)	353,792
Expenses of Nonutility Operations (417.1)	55,076
Donations (426.1)	99,547
Exp. for Certain Civic, Political & Related Activities (426.4)	278,367
Miscellaneous Nonoperating Income (421)	(121,309)
Penalties (426.3)	358
Other Deductions (426.5)	229,585
	\$44,979,800

(c) Concept: DescriptionOfNonPowerGoodOrService

Colorado Electric owns 50% of Busch Ranch I, a 29 MW wind farm near Pueblo, Colorado, while Black Hills Electric Generation owns the remaining 50% ownership interest. Each company is obligated to make payments for costs associated with their proportionate share of the costs of operating the wind farm over the life of the facility. Colorado Electric retains responsibility for operations of the wind farm. Black Hills Electric Generation provides its share of energy from the wind farm to Colorado Electric through a PPA, which expires in October 2037.

(d) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

Operation Expenses	\$82,817
Taxes Other Than Income Taxes (408.1)	760
Expenses of Nonutility Operations (417.1)	557,406
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	\$640,983

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