

Schedule H-1

20:10:13:81. Schedule H-1 --Adjustments to operating and maintenance expenses.
Schedule H-1 shall show the 12 months of actual test period experience and the claimed adjustments thereto, if any, by functional classifications. It shall also show the separate amounts for labor and other charges included in the operation and maintenance expenses for each functional classification per books and as adjusted. If operation and maintenance expenses as presented per the books reflect any special accrual or equalization accounting entries for internal purposes, the effect thereof shall be fully disclosed and explained. Any amounts not currently payable, except depreciation charged through clearing accounts included in operation and maintenance expenses, shall be fully explained.

Source: 2 SDR 90, effective July 7, 1976; 12 SDR 86, effective November 24, 1985; 12 SDR 151, 12 SDR 155, effective July 1, 1986.

General Authority: [SDCL 49-34A-4](#).

Law Implemented: [SDCL 49-34A-7](#), [49-34A-10](#), [49-34A-12](#), [49-34A-41](#).

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY **COST OF SERVICE STUDY**
ADJUSTMENTS TO OPERATING AND MAINTENANCE EXPENSES **Schedule H-1**
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account and Description	Reference	Per Book Test Period	Adjustment	Adjusted Amount
1	Labor				
2	Function Class				
3	Production Expense		\$ 8,547,330	\$ 1,733,109	\$ 10,280,439
4	Transmission Expense		2,784,865	(1,682,722)	1,102,143
5	Distribution Expense		5,130,497	845,961	5,976,458
6	Customer Expense		1,498,412	269,874	1,768,286
7	Sales Expense		855	1,525,016	1,525,871
8	Administrative and General Expense		19,527,221	2,798,330	22,325,552
9	Total		\$ 37,489,180	\$ 5,489,568	\$ 42,978,748
10					
11	Non Labor				
12	Function Class				
13	Production Expense	Ln. 23 - Ln. 3	102,123,862	\$ (83,310,679)	18,813,183
14	Transmission Expense	Ln. 24 - Ln. 4	28,954,658	(29,706,074)	(751,416)
15	Distribution Expense	Ln. 25 - Ln. 5	8,393,599	1,101,834	9,495,432
16	Customer Expense	Ln. 26 - Ln. 6	1,415,152	247,135	1,662,287
17	Sales Expense	Ln. 27 - Ln. 7	4,667	(1,528,571)	(1,523,903)
18	Administrative and General Expense	Ln. 28 - Ln. 8	16,585,161	(747,127)	15,838,034
19	Total		\$ 157,477,099	\$ (113,943,482)	\$ 43,533,617
20					
21	Total				
22	Function Class				
23	Production Expense	Stmt H Ln. 46	110,671,192	(81,577,570)	29,093,622
24	Transmission Expense	Stmt H Ln. 69	31,739,523	(31,388,796)	350,727
25	Distribution Expense	Stmt H Ln. 97	13,524,095	1,947,794	15,471,890
26	Customer Expense	Stmt H Ln. 115	2,913,564	517,009	3,430,573
27	Sales Expense	Stmt H Ln. 123	5,522	(3,555)	1,967
28	Administrative and General Expense	Stmt H Ln. 145	36,112,382	2,051,204	38,163,586
29	Total		\$ 194,966,278	\$ (108,453,914)	\$ 86,512,365