

**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	<b>Plant Major Maintenance Expense</b>			
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	<b>Total Plant Major Maintenance Expense</b>	<b>\$ 4,213,640</b>	<b>\$ (2,345,130)</b>	<b>\$ 1,868,510</b>
6				
7	<b>Plant Major Maintenance Accrual</b>			
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	<b>Total Plant Major Maintenance Accrual</b>	<b>\$ 434,448</b>	<b>\$ 4,458,003</b>	<b>\$ 4,892,451</b>
12				
13	<b>Total Plant Major Maintenance Adjustment</b>			
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	<b>Total Plant Major Maintenance Adjustment</b>	<b>\$ 4,648,088</b>	<b>\$ 2,112,874</b>	<b>\$ 6,760,962</b>
18				
19	Note (1) Adjustment adjusts the ongoing expense to estimated annual outage expenses and updates or establishes			
20	Major Maintenance Accruals for generation plant.			