

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY	COST OF SERVICE STUDY
OUT OF PERIOD/NON-RECURRING ADJUSTMENTS	Schedule H-6
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026	

(a)	(b)	(c)	(d)	(e)
Line No.	Account and Description	Per Book Test Period	Adjustment	Adjusted Amount
1	Out of Period/Non-Recurring Adjustments			
2	556 - System Control & Load Dispatch - Note (1)	\$ -	\$ 168,280	\$ 168,280
3	908 - Customer assistance expenses - Note (2)	298,644	(298,644)	-
4	920 - Administrative and general salaries - Note (1, 4)	238,543	(236,846)	1,697
5	921 - Office supplies and expenses - Note (1, 4)	49	3,235	3,285
6	923 - Outside services employed - Note (4)	197,872	(197,872)	-
7	925 - Injuries and damages - Note (3)	(231,204)	231,204	-
8	926 - Employee pensions and benefits - Note (1)	-	31,737	31,737
9	Total	\$ 503,904	\$ (298,906)	\$ 204,998

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11 Note (1) Adjustment to account for a correcting journal entry in October 2024 for misallocated GDPM expenses
 12 outside the test period.

13 Note (2) Adjustment to reflect expenses charged to Operations & Maintenance for a non-recurring expense and are
 14 removed to reflect a normal base year.

15 Note (3) Adjustment to remove true up of over-accrued expenses recorded on auto litigation.

16 Note (4) Removal of transaction costs.