

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY **COST OF SERVICE STUDY**
SYNCHRONIZATION TO BILLING DETERMINANTS ADJUSTMENT **Schedule I-7**
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

(a)	(b)	(c)	(d)	(e)
Line No.	Account and Description	Adjusted Per Book Test Period	Adjustment Note (1)	Adjusted Amount
1	BHP SD Electric Revenues			
2	440 - Residential Sales	\$ 55,522,085	\$ (34,703)	\$ 55,487,382
3	442 - Commercial Sales	63,690,262	(294,314)	63,395,948
4	442.1 - Industrial Sales	7,359,591	(20,016)	7,339,575
5	442.2 - Industrial Interruptible Sales	-	-	-
6	444 - Public Street & Highway Lighting	935,402	456,139	1,391,541
7	445 - Other Sales to Public Authorities	1,450,838	(7,605)	1,443,233
8	Subtotal Electric Revenues	\$ 128,958,178	\$ 99,502	\$ 129,057,680
9				
10	BHP WY Electric Revenues			
11	440 - Residential Sales	1,988,189	(4,207)	1,983,982
12	442 - Commercial Sales	4,095,020	656,813	4,751,833
13	442.1 - Industrial Sales	6,385,977	(669,236)	5,716,741
14	442.2 - Industrial Interruptible Sales	-	-	-
15	444 - Public Street & Highway Lighting	66,652	(24,794)	41,857
16	445 - Other Sales to Public Authorities	41,941	53,477	95,418
17	Subtotal Electric Revenues	\$ 12,577,779	\$ 12,052	\$ 12,589,831
18				
19	BHP MT Electric Revenues			
20	440 - Residential Sales	6,592	0	6,592
21	442 - Commercial Sales	28,423	2,267	30,691
22	442.1 - Industrial Sales	4,680,276	4,564	4,684,840
23	442.2 - Industrial Interruptible Sales	-	-	-
24	444 - Public Street & Highway Lighting	-	-	-
25	445 - Other Sales to Public Authorities	-	-	-
26	Subtotal Electric Revenues	\$ 4,715,292	\$ 6,832	\$ 4,722,123
27				
28	Total BHP Electric Revenues			
29	440 - Residential Sales	57,516,866	(38,910)	57,477,956
30	442 - Commercial Sales	67,813,705	364,766	68,178,471
31	442.1 - Industrial Sales	18,425,844	(684,688)	17,741,156
32	442.2 - Industrial Interruptible Sales	-	-	-
33	444 - Public Street & Highway Lighting	1,002,053	431,345	1,433,399
34	445 - Other Sales to Public Authorities	1,492,779	45,872	1,538,652
35	Subtotal Electric Revenues	\$ 146,251,248	\$ 118,386	\$ 146,369,634
36				
37	Other Operating Income			
38	447 - Sales for Resale	-	-	-
39	449 - Other Sales	-	-	-
40	450 - Forfeited Discounts	-	-	-
41	451 - Misc. Service Revenues	-	-	-
42	454 - Rent from Electric Properties	-	-	-
43	456 - Other Electric Revenues	-	-	-
44	456.1 - Revenue from Transmission of Elec by Others	-	-	-
45	Subtotal Other Operating Income	\$ -	\$ -	\$ -
46				
47	Total	\$ 146,251,248	\$ 118,386	\$ 146,369,634

49 Note (1) Adjustment required to synchronize the revenues calculated using the test period billing determinants
50 and the revenues from the accounting system. This adjustment is described in the Direct Testimony
51 of Mr. Ethan J. Fritel.