

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY **COST OF SERVICE STUDY**
STEAM PRODUCTION O&M EXPENSE ADJUSTMENT **Schedule H-15**
FOR THE ADJUSTED TEST YEAR ENDING SEPTEMBER 30, 2026

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account and Description	Reference	Per Book Test Period	Adjustment Note (1)	Adjusted Amount
1	Neil Simpson II O&M Expense				
2	500 - Supervision & Engineering		\$ 4,025	\$ (2,382)	\$ 1,643
3	502 - Steam Expense		55,394	(46,694)	8,700
4	505 - Electric Expense		(610)	9,425	8,815
5	506 - Miscellaneous		67,162	(52,558)	14,604
6	507 - Rents		-	-	-
7	510 - Supervision & Engineering		19,741	6,546	26,287
8	511 - Structures		211,979	(100,966)	111,013
9	512 - Boilers		1,107,527	(89,263)	1,018,264
10	513 - Electric Plant		290,428	94,084	384,512
11	514 - Miscellaneous Plant		(11,684)	25,120	13,436
12	560 - Supervision & Engineering		-	-	-
13	562 - Station Equipment		-	-	-
14	923 - Outside services employed		17,573	(17,573)	-
15	925 - Injuries and damages		-	-	-
16	Total Neil Simpson II O&M Expense	Sum Ln. (2 - 15)	<u>\$ 1,761,533</u>	<u>\$ (174,259)</u>	<u>\$ 1,587,274</u>
17					
18	Wygen III O&M Expense - Note (2)				
19	500 - Supervision & Engineering		\$ 5,943	\$ (5,943)	\$ -
20	502 - Steam Expense		32,014	(13,164)	18,850
21	505 - Electric Expense		2,551	1,223	3,775
22	506 - Miscellaneous		10,784	27,313	38,096
23	507 - Rents		636,393	14,348	650,740
24	510 - Supervision & Engineering		32	18,717	18,749
25	511 - Structures		101,563	(53,911)	47,652
26	512 - Boilers		610,209	(184,818)	425,390
27	513 - Electric Plant		151,804	(27,925)	123,879
28	514 - Miscellaneous Plant		217	(217)	-
29	560 - Supervision & Engineering		-	-	-
30	562 - Station Equipment		-	-	-
31	923 - Outside services employed		-	395	395
32	925 - Injuries and damages		-	-	-
33	Total Wygen III O&M Expense	Sum Ln. (19 - 32)	<u>\$ 1,551,510</u>	<u>\$ (223,983)</u>	<u>\$ 1,327,527</u>
34					
35	Wyodak O&M Expense - Note (3)				
36	500 - Supervision & Engineering		\$ 1,215,561	\$ (213,064)	\$ 1,002,497
37	502 - Steam Expense		208,645	52,990	261,635
38	505 - Electric Expense		-	-	-
39	506 - Miscellaneous		462,184	39,079	501,263
40	507 - Rents		-	-	-
41	510 - Supervision & Engineering		8,241	(8,241)	-
42	511 - Structures		-	-	-
43	512 - Boilers		1,036,196	(168,035)	868,161
44	513 - Electric Plant		159,095	23,106	182,201
45	514 - Miscellaneous Plant		47,765	(15,887)	31,878
46	560 - Supervision & Engineering		-	21,703	21,703
47	562 - Station Equipment		9,823	(9,823)	-
48	923 - Outside services employed		-	-	-
49	925 - Injuries and damages		109,519	(62,217)	47,302
50	Total Wyodak O&M Expense	Sum Ln. (36 - 48)	<u>\$ 3,257,029</u>	<u>\$ (340,389)</u>	<u>\$ 2,916,640</u>
51					
52	Total Steam Production O&M Expense				
53	500 - Supervision & Engineering	Sum Ln. (2, 21, 40)	\$ 1,225,529	\$ (221,390)	\$ 1,004,139
54	502 - Steam Expense	Sum Ln. (3, 22, 41)	296,053	(6,868)	289,185
55	505 - Electric Expense	Sum Ln. (4, 23, 42)	1,942	10,648	12,590
56	506 - Miscellaneous	Sum Ln. (5, 24, 43)	540,130	13,833	553,963
57	507 - Rents	Sum Ln. (6, 25, 44)	636,393	14,348	650,740
58	510 - Supervision & Engineering	Sum Ln. (7, 26, 45)	28,014	17,022	45,036
59	511 - Structures	Sum Ln. (8, 25, 42)	313,542	(154,876)	158,665
60	512 - Boilers	Sum Ln. (9, 26, 43)	2,753,931	(442,117)	2,311,814
61	513 - Electric Plant	Sum Ln. (10, 27, 44)	601,327	89,265	690,593
62	514 - Miscellaneous Plant	Sum Ln. (11, 28, 45)	36,297	9,017	45,314
63	560 - Supervision & Engineering	Sum Ln. (12, 29, 46)	-	21,703	21,703
64	562 - Station Equipment	Sum Ln. (13, 30, 47)	9,823	(9,823)	-
65	923 - Outside services employed	Sum Ln. (14, 31, 48)	17,573	(17,177)	395
66	925 - Injuries and damages	Sum Ln. (15, 32, 49)	109,519	(62,217)	47,302
67	Total Steam Production O&M Expense	Sum Ln. (39 - 74)	<u>\$ 6,570,073</u>	<u>\$ (738,631)</u>	<u>\$ 5,831,442</u>
68					
69	Note (1) Reflects an adjustment to operation and maintenance expenses related to the operation of Steam Production generation facilities excluding major maintenance expenses.				
70	Note (2) Wygen III O&M Expense is only the portion of Wygen III's expenses that are related to BHP's 52% ownership.				
71	Note (3) Wyodak O&M Expense is only the portion of Wyodak's expenses that are related to BHP's 20% ownership.				

			Month Total	BHP NSC STEAM II OpUnit	Direct Charges	All Products	
			Actual Data	Actual Data	9 & 3 2025 Fest - Oct BOD	9 & 3 2025 Fest - Oct BOD	
			2024	2025	2025	2026	
			Quarter 4	SepYTD	Quarter 4	SepYTD	
500 500000	STEAM OPS SUPERVISION AND ENG	Spending Resources	Spending Resources	1,592	47,197	73,761	153,465
Labor	500000	STEAM OPS SUPERVISION AND ENG	Res.LABLOAD Labor & Labor Loads	-	44,763	73,715	151,868
	500000	STEAM OPS SUPERVISION AND ENG	Res.MATER Res.Materials	3	44	26	1,543
	500000	STEAM OPS SUPERVISION AND ENG	Res.ITCST Res.IT Costs	1,588	2,390	-	-
	500000	STEAM OPS SUPERVISION AND ENG	Res.TRAVL Res.Travel-Entertainment	-	-	19	54
501 501010	FUEL HANDLING / OTHER	Spending Resources	Spending Resources	447,238	1,425,841	485,310	1,618,048
Labor	501010	FUEL HANDLING / OTHER	Res.LABLOAD Labor & Labor Loads	71,483	220,788	66,135	243,621
	501010	FUEL HANDLING / OTHER	Res.OUTSV Res.Outside Services	75,604	210,177	70,439	218,426
	501010	FUEL HANDLING / OTHER	Res.OTHCOS Res.Other Cost of Sales	300,151	994,876	348,736	1,156,001
502 502000	STEAM EXPENSES	Spending Resources	Spending Resources	188,573	370,308	101,001	403,684
Labor	502000	STEAM EXPENSES	Res.LABLOAD Labor & Labor Loads	129,395	374,092	98,858	397,127
	502000	STEAM EXPENSES	Res.ITCST Res.IT Costs	-	-	766	2,345
	502000	STEAM EXPENSES	Res.OUTSV Res.Outside Services	59,167	(5,677)	1,376	4,212
	502000	STEAM EXPENSES	Res.VECHL Res.Vehicle Expense	11	9	-	-
	502000	STEAM EXPENSES	Res.OTHCOS Res.Other Cost of Sales	-	1,884	-	-
505 505000	STEAM OP ELECTRIC EXPENSES	Spending Resources	Spending Resources	69,225	218,106	54,127	227,050
Labor	505000	STEAM OP ELECTRIC EXPENSES	Res.LABLOAD Labor & Labor Loads	69,716	218,226	52,050	220,311
	505000	STEAM OP ELECTRIC EXPENSES	Res.MATER Res.Materials	(2,098)	(187)	2,077	6,738
	505000	STEAM OP ELECTRIC EXPENSES	Res.OUTSV Res.Outside Services	1,608	67	-	-
506 506000	MISC STEAM POWER EXPENSES	Spending Resources	Spending Resources	125,985	238,002	63,969	234,316
Labor	506000	MISC STEAM POWER EXPENSES	Res.LABLOAD Labor & Labor Loads	75,023	221,801	60,479	223,202
	506000	MISC STEAM POWER EXPENSES	Res.MATER Res.Materials	491	-	-	-
	506000	MISC STEAM POWER EXPENSES	Res.OFFEX Res.Office & Facility Expense	2,793	8,378	3,060	9,364
	506000	MISC STEAM POWER EXPENSES	Res.TRAVL Res.Travel-Entertainment	-	74	-	-
	506000	MISC STEAM POWER EXPENSES	Res.OUTSV Res.Outside Services	47,678	7,749	430	1,750
507 507000	STEAM OP RENTS	Spending Resources	Spending Resources	352,789	1,097,368	365,868	1,097,603
	507000	STEAM OP RENTS	Res.OUTSV Res.Outside Services	352,789	1,097,368	365,868	1,097,603
510 510000	STEAM MAINT SUPERVISION & ENG	Spending Resources	Spending Resources	39,028	100,703	60,932	169,504
Labor	510000	STEAM MAINT SUPERVISION & ENG	Res.LABLOAD Labor & Labor Loads	34,563	83,881	55,936	148,213
	510000	STEAM MAINT SUPERVISION & ENG	Res.MATER Res.Materials	4,194	16,123	2,968	13,320
	510000	STEAM MAINT SUPERVISION & ENG	Res.OFFEX Res.Office & Facility Expense	250	41	-	-
	510000	STEAM MAINT SUPERVISION & ENG	Res.TRAVL Res.Travel-Entertainment	-	658	100	283
	510000	STEAM MAINT SUPERVISION & ENG	Res.OUTSV Res.Outside Services	-	-	1,929	7,550
	510000	STEAM MAINT SUPERVISION & ENG	Res.VECHL Res.Vehicle Expense	21	-	-	138
511 511000	MAINT OF STRUCTURES	Spending Resources	Spending Resources	72,726	204,138	45,970	149,324
Labor	511000	MAINT OF STRUCTURES	Res.LABLOAD Labor & Labor Loads	41,954	22,932	22,914	61,366
	511000	MAINT OF STRUCTURES	Res.MATER Res.Materials	13,050	127,987	9,301	20,879
	511000	MAINT OF STRUCTURES	Res.OFFEX Res.Office & Facility Expense	222	-	14	43
	511000	MAINT OF STRUCTURES	Res.TRAVL Res.Travel-Entertainment	-	201	-	-
	511000	MAINT OF STRUCTURES	Res.OUTSV Res.Outside Services	17,483	52,742	13,741	67,036
	511000	MAINT OF STRUCTURES	Res.VECHL Res.Vehicle Expense	17	277	-	-
512 512000	MAINT OF BOILER PLANT	Spending Resources	Spending Resources	634,287	1,359,016	1,755,181	1,989,021
Labor	512000	MAINT OF BOILER PLANT	Res.LABLOAD Labor & Labor Loads	107,265	279,484	81,060	259,336

				Month Total	BHP NSC STEAM II OpUnit	Direct Charges	All Products	
				Actual Data	Actual Data	9 & 3 2025 Fest - Oct BOD	9 & 3 2025 Fest - Oct BOD	
				2024	2025	2025	2026	
				Quarter 4	SepYTD	Quarter 4	SepYTD	
	512000	MAINT OF BOILER PLANT	Res.MATER	Res.Materials	344,210	530,179	680,092	622,596
	512000	MAINT OF BOILER PLANT	Res.ITCST	Res.IT Costs	-	-	-	6,622
	512000	MAINT OF BOILER PLANT	Res.OFFEX	Res.Office & Facility Expense	7,031	978	2,473	5,732
	512000	MAINT OF BOILER PLANT	Res.TRAVL	Res.Travel-Entertainment	405	579	79	227
	512000	MAINT OF BOILER PLANT	Res.OUTSV	Res.Outside Services	175,268	546,823	991,373	1,094,194
	512000	MAINT OF BOILER PLANT	Res.VECHL	Res.Vehicle Expense	107	973	103	315
	513 513000	MAINT OF ELECTRIC PLANT	Spending Resources	Spending Resources	64,642	409,000	596,295	356,213
Labor	513000	MAINT OF ELECTRIC PLANT	Res.LABLOAD	Labor & Labor Loads	10,554	53,796	19,165	41,185
	513000	MAINT OF ELECTRIC PLANT	Res.MATER	Res.Materials	13,801	84,877	141,543	152,275
	513000	MAINT OF ELECTRIC PLANT	Res.OFFEX	Res.Office & Facility Expense	-	46	26,080	73
	513000	MAINT OF ELECTRIC PLANT	Res.TRAVL	Res.Travel-Entertainment	47	138	-	-
	513000	MAINT OF ELECTRIC PLANT	Res.OUTSV	Res.Outside Services	40,239	270,142	409,507	162,680
	513 513100	MAINT OF ELEC COMPUTER HARDWR	Spending Resources	Spending Resources	-	6,040	-	-
	513100	MAINT OF ELEC COMPUTER HARDWR	Res.MATER	Res.Materials	-	6,040	-	-
	513 513200	MAINT OF ELEC COMPUTER SOFTWR	Spending Resources	Spending Resources	-	27,444	-	-
	513200	MAINT OF ELEC COMPUTER SOFTWR	Res.ITCST	Res.IT Costs	-	27,444	-	-
	513200	MAINT OF ELEC COMPUTER SOFTWR	Res.OUTSV	Res.Outside Services	-	-	-	-
	514 514000	MAINT OF MISC STEAM PLANT	Spending Resources	Spending Resources	(11,865)	181	3,450	10,177
Labor	514000	MAINT OF MISC STEAM PLANT	Res.LABLOAD	Labor & Labor Loads	-	-	164	27
	514000	MAINT OF MISC STEAM PLANT	Res.MATER	Res.Materials	(11,865)	-	3,287	10,149
	514000	MAINT OF MISC STEAM PLANT	Res.TRAINING	Res.Training	-	181	-	-
	507 507001	IC STEAM OPS RENT	Spending Resources	Spending Resources	5,701	21,856	7,285	21,856
	507001	IC STEAM OPS RENT	Res.OUTSV	Res.Outside Services	5,701	21,856	7,285	21,856
	507001	IC STEAM OPS RENT	Res.OTH_RES	Res.Other Resources	-	-	-	-
	920 920000	ADMIN AND GENERAL SALARIES	Spending Resources	Spending Resources	-	1,459	2,242	3,751
Labor	920000	ADMIN AND GENERAL SALARIES	Res.LABLOAD	Labor & Labor Loads	-	1,459	2,242	3,751
	922 922000	ADMIN EXP TRANS CREDIT	Spending Resources	Spending Resources	-	-	-	-
	922000	ADMIN EXP TRANS CREDIT	Res.LOADS	Res.A&G & Field Engineering	-	-	-	-
	923 923000	OUTSIDE SERVICES	Spending Resources	Spending Resources	-	17,573	-	-
	923000	OUTSIDE SERVICES	Res.OUTSV	Res.Outside Services	-	17,573	-	-
	926 926000	EMPLOYEE PENSIONS & BENEFITS	Spending Resources	Spending Resources	108,942	315,962	124,152	359,733
Labor	926000	EMPLOYEE PENSIONS & BENEFITS	Res.LABLOAD	Labor & Labor Loads	108,942	315,962	124,152	359,733
	926000	EMPLOYEE PENSIONS & BENEFITS	Res.LOADS	Res.A&G & Field Engineering	-	-	-	-
	408 408100	PAYROLL SALES USE TAX	Spending Resources	Spending Resources	50,967	116,081	41,049	127,160
Labor	408100	PAYROLL SALES USE TAX	Res.LABLOAD	Labor & Labor Loads	50,967	116,081	41,049	127,160
TTL	TTL_OPERATING_EXPENSE	TOTAL OPERATING EXPENSES	Spending Resources	Spending Resources	2,149,829	5,976,273	3,780,591	6,920,905
				_SBZ	-	-	-	-
STA/SFA	507000	STEAM OP RENTS	Res.1851	Res.SHARED FACILITY AGREEMENT	352,789	1,097,368	365,868	1,097,603
STA/SFA	507001	IC STEAM OPS RENT	Res.1851	Res.SHARED FACILITY AGREEMENT	5,701	21,856	7,285	21,856
					358,490	1,119,224	373,153	1,119,460
MMA	512000	MAINT OF BOILER PLANT	Res.1850	Res.MAJOR GEN MAINT ACCRUALS	28,227	84,681	(884,446)	84,681

BU Direct Open Item STAT Code BLACK HILLS POWER INC Work Order

	Original Pull		Labor	Labor/Loads	STA/SFA	Less STA/SFA		MMA	Maj Maint		Orig less Lab/STAMM	
	Test	Proforma				Test	Proforma		Test	Proforma	Test	Proforma
500	48,788	227,226		44,763.18	225,582.99						4,025	1,643
501	1,873,080	2,103,358		292,270.90	309,756.32						1,580,809	1,793,602
502	558,880	504,685		503,486.54	495,984.81						55,394	8,700
505	287,331	281,176		287,941.04	272,360.97						(610)	8,815
506	363,986	298,285		296,824.18	283,680.54						67,162	14,604
507	1,477,714	1,492,613		-	-	#####	1,492,613				-	-
510	139,730	230,436		118,443.69	204,148.82			1,546.11	-		19,741	26,287
511	276,865	195,294		64,885.61	84,280.30						211,979	111,013
512	1,993,303	3,744,202		386,749.02	340,396.10			499,027.14	2,385,542		1,107,527	1,018,264
513	507,125	952,509		64,350.54	60,350.33			152,346.46	507,646		290,428	384,512
514	(11,684)	13,627		-	191.15						(11,684)	13,436
920	1,459	5,993		1,459.18	5,993.44						-	-
922	-	-		-	-						-	-
923	17,573	-		-	-						17,573	-
926	424,904	483,885		424,904.05	483,884.95						-	-
408	167,048	168,209		167,047.52	168,208.66						-	-
	8,126,101	10,701,496		2,653,125	2,934,819		1,477,714	1,492,613	652,920	2,893,188	3,342,342	3,380,876
TTL	8,126,101	10,701,496		2,653,125	2,934,819		1,477,714	1,492,613	652,920	2,893,188		
	-	-		-	-		-	-	-	-		

Month Total	BHP NSC STEAM II.OpUnit	Direct Charges	All Products	BU Direct	Open Item	STAT Code	BLACK HILLS POWER INC	Generation Major Maintenance
			Actual Data 2024	Actual Data 2025	9 & 3 2025 Fest - Oct BOD 2025	9 & 3 2025 Fest - Oct BOD 2026		
			Quarter 4	SepYTD	Quarter 4	SepYTD		
TTL O&M & OTH TAXES	Total O&M Expenses and Other Taxes	Spending Resources	Spending Resources	92,428	490,070	2,716,892	976,061	
510000	STEAM MAINT SUPERVISION & ENG	Spending Resources	Spending Resources	16,903	-	-	-	
512000	MAINT OF BOILER PLANT	Spending Resources	Spending Resources	65,492	330,922	2,246,466	938,841	
513000	MAINT OF ELECTRIC PLANT	Spending Resources	Spending Resources	10,033	159,147	470,426	37,220	
510000	STEAM MAINT SUPERVISION & ENG	Res.LABLOAD	Labor & Labor Loads	15,356	-	-	-	
512000	MAINT OF BOILER PLANT	Res.LABLOAD	Labor & Labor Loads	4,931	5,364	-	-	
513000	MAINT OF ELECTRIC PLANT	Res.LABLOAD	Labor & Labor Loads	2,264	14,571	-	-	

TTL_OPERATING_EXPENSES	TOTAL OPERATING EXPENSES
500000	STEAM OPS SUPERVISION AND ENG
501010	FUEL HANDLING / OTHER
502000	STEAM EXPENSES
505000	STEAM OP ELECTRIC EXPENSES
506000	MISC STEAM POWER EXPENSES
507000	STEAM OP RENTS
510000	STEAM MAINT SUPERVISION & ENG
511000	MAINT OF STRUCTURES
512000	MAINT OF BOILER PLANT
513000	MAINT OF ELECTRIC PLANT
513100	MAINT OF ELEC COMPUTER HARDWR
513200	MAINT OF ELEC COMPUTER SOFTWR
514000	MAINT OF MISC STEAM PLANT
507001	I/C STEAM OPS RENT
920000	ADMIN AND GENERAL SALARIES
922000	ADMIN EXP TRANS CREDIT
923000	OUTSIDE SERVICES
926000	EMPLOYEE PENSIONS & BENEFITS
408100	PAYROLL SALES USE TAX

	Original Pull		Labor	Less Labor		STA/SFA	Less STA/SFA		MMA	Less Major Maint		Original Less Labor/STA/MM		Split to BHP	
	Test	Proforma		Test	Proforma		Test	Proforma		Test	Proforma	Test	Proforma	Test	Proforma
500	11,429	215,271		-	215,271		-	-		-	-	11,429	-	5,943	-
501	1,342,081	2,848,644		297,924	301,477		-	-		-	-	#####	#####	542,961	#####
502	555,584	512,881		494,018	476,631		-	-		-	-	61,566	36,250	32,014	18,850
505	305,056	261,282		300,150	254,023		-	-		-	-	4,906	7,259	2,551	3,775
506	325,898	345,528		305,160	272,266		-	-		-	-	20,738	73,262	10,784	38,096
507	3,323,464	3,360,301					#####	#####		-	-	#####	#####	636,393	650,740
510	5,782	170,988		5,720	134,933		-	-		-	-	62	36,055	32	18,749
511	317,918	193,454		122,605	101,816		-	-		-	-	195,313	91,638	101,563	47,652
512	2,351,802	2,343,473		378,391	326,642		-	-	799,934	#####		#####	818,058	610,209	425,390
513	2,266,174	536,330		153,736	48,435		-	-	#####	249,666		291,931	238,230	151,804	123,879
514	(1,287)	244		(1,705)	244		-	-		-	-	418	-	217	-
560	-	-		-	-		-	-		-	-	-	-	-	-
562	-	-		-	-		-	-		-	-	-	-	-	-
920	-	6,128		-	6,128		-	-		-	-	-	-	-	-
922	-	-		-	-		-	-		-	-	-	-	-	-
923	-	760		-	-		-	-		-	-	-	760	-	395
925	-	-		-	-		-	-		-	-	-	-	-	-
926	435,469	453,085		435,469	453,085		-	-		-	-	-	-	-	-
408	165,870	157,604		165,870	157,604		-	-		-	-	-	-	-	-
	#####	#####		2,657,338	2,748,554		#####	#####		#####	#####	#####	#####	#####	#####
TTL	#####	#####		#####	#####		#####	#####		#####	#####	#####	#####	#####	#####
	-	-		-	-		-	-		-	-	-	-	-	-

Wygen II Allocation Factor Calculation	
WYGH Capacity Factor Black Hills Power (MW)	57.20
WYGH Capacity Factor Montana Dakota Utilities (MW)	27.50
WYGH Capacity Factor City of Gillette (MW)	25.30
Total Capacity Factor (MW)	#####
WYGH Capacity Factor Black Hills Power (%)	52.00%
WYGH Capacity Factor Montana Dakota Utilities (%)	25.00%
WYGH Capacity Factor City of Gillette (%)	23.00%
Total Capacity Factor (%)	#####

Month Total	BHP WYGEN 3.OpUnit	Direct Charges	All Products	BU Direct	Open Item Actual Data 2024 Quarter 4	STAT Code Actual Data 2025 SepYTD	BLACK HILLS POWER INC Work Order 9 & 3 2025 Fest - Oct BOD 2025 9 & 3 2025 Fest - Oct BOD 2026 SepYTD	
	500 500000	STEAM OPS SUPERVISION AND ENG	Spending Resources	Spending Resources	7,475	3,955	73,715	141,556
Labor	500000	STEAM OPS SUPERVISION AND ENG	Res.LABLOAD	Labor & Labor Loads	-	-	73,715	141,556
	500000	STEAM OPS SUPERVISION AND ENG	Res.MATER	Res.Materials	-	1,565	-	-
	500000	STEAM OPS SUPERVISION AND ENG	Res.ITCST	Res.IT Costs	7,475	2,390	-	-
	500000	STEAM OPS SUPERVISION AND ENG	Res.OUTSV	Res.Outside Services	-	-	-	-
	501 501010	FUEL HANDLING / OTHER	Spending Resources	Spending Resources	666,321	675,760	654,727	2,193,917
Labor	501010	FUEL HANDLING / OTHER	Res.LABLOAD	Labor & Labor Loads	79,082	218,843	66,135	235,342
	501010	FUEL HANDLING / OTHER	Res.OFFEX	Res.Office & Facility Expense	-	1,500	-	-
	501010	FUEL HANDLING / OTHER	Res.OUTSV	Res.Outside Services	94,003	98,441	137,037	324,082
	501010	FUEL HANDLING / OTHER	Res.OTHCOS	Res.Other Cost of Sales	493,236	356,977	451,555	1,634,493
	502 502000	STEAM EXPENSES	Spending Resources	Spending Resources	216,416	339,168	147,800	365,081
Labor	502000	STEAM EXPENSES	Res.LABLOAD	Labor & Labor Loads	151,415	342,603	98,629	378,001
	502000	STEAM EXPENSES	Res.MATER	Res.Materials	-	193	43,539	(16,085)
	502000	STEAM EXPENSES	Res.OFFEX	Res.Office & Facility Expense	-	-	5,613	1,042
	502000	STEAM EXPENSES	Res.OUTSV	Res.Outside Services	65,001	(7,369)	19	2,123
	502000	STEAM EXPENSES	Res.OTHCOS	Res.Other Cost of Sales	-	3,741	-	-
	505 505000	STEAM OP ELECTRIC EXPENSES	Spending Resources	Spending Resources	81,654	223,402	53,539	207,743
Labor	505000	STEAM OP ELECTRIC EXPENSES	Res.LABLOAD	Labor & Labor Loads	79,223	220,927	50,947	203,076
	505000	STEAM OP ELECTRIC EXPENSES	Res.MATER	Res.Materials	-	-	876	4,667
	505000	STEAM OP ELECTRIC EXPENSES	Res.OUTSV	Res.Outside Services	2,432	2,475	1,716	-
	506 506000	MISC STEAM POWER EXPENSES	Spending Resources	Spending Resources	85,004	240,894	121,227	224,301
Labor	506000	MISC STEAM POWER EXPENSES	Res.LABLOAD	Labor & Labor Loads	79,952	225,208	60,577	211,690
	506000	MISC STEAM POWER EXPENSES	Res.MATER	Res.Materials	-	-	10,124	-
	506000	MISC STEAM POWER EXPENSES	Res.ITCST	Res.IT Costs	-	-	4,273	-
	506000	MISC STEAM POWER EXPENSES	Res.OFFEX	Res.Office & Facility Expense	4,816	14,447	3,623	12,611
	506000	MISC STEAM POWER EXPENSES	Res.TRAVL	Res.Travel-Entertainment	-	1,239	-	-
	506000	MISC STEAM POWER EXPENSES	Res.OUTSV	Res.Outside Services	236	-	42,631	-
	507 507000	STEAM OP RENTS	Spending Resources	Spending Resources	426,119	1,329,620	443,303	1,329,908
	507000	STEAM OP RENTS	Res.OUTSV	Res.Outside Services	426,119	1,329,620	443,303	1,329,908
	510 510000	STEAM MAINT SUPERVISION & ENG	Spending Resources	Spending Resources	1,948	3,833	68,255	102,733
Labor	510000	STEAM MAINT SUPERVISION & ENG	Res.LABLOAD	Labor & Labor Loads	1,948	3,771	41,556	93,377
	510000	STEAM MAINT SUPERVISION & ENG	Res.TRAVL	Res.Travel-Entertainment	-	62	0	59
	510000	STEAM MAINT SUPERVISION & ENG	Res.OUTSV	Res.Outside Services	-	-	26,699	9,297
	511 511000	MAINT OF STRUCTURES	Spending Resources	Spending Resources	103,534	214,384	40,346	153,108
Labor	511000	MAINT OF STRUCTURES	Res.LABLOAD	Labor & Labor Loads	59,706	62,899	15,426	86,390
	511000	MAINT OF STRUCTURES	Res.MATER	Res.Materials	22,675	43,859	16,306	30,848
	511000	MAINT OF STRUCTURES	Res.ITCST	Res.IT Costs	-	-	39	-
	511000	MAINT OF STRUCTURES	Res.OFFEX	Res.Office & Facility Expense	-	2,135	75	786
	511000	MAINT OF STRUCTURES	Res.TRAVL	Res.Travel-Entertainment	210	260	-	-
	511000	MAINT OF STRUCTURES	Res.OUTSV	Res.Outside Services	20,943	105,231	8,500	35,085
	512 512000	MAINT OF BOILER PLANT	Spending Resources	Spending Resources	618,474	1,733,328	139,961	2,203,512
Labor	512000	MAINT OF BOILER PLANT	Res.LABLOAD	Labor & Labor Loads	122,223	256,168	56,214	270,428

	512000	MAINT OF BOILER PLANT	Res.MATER	Res.Materials	241,659	667,587	(20,749)	755,514
	512000	MAINT OF BOILER PLANT	Res.ITCST	Res.IT Costs	-	-	5,021	4,147
	512000	MAINT OF BOILER PLANT	Res.OFFEX	Res.Office & Facility Expense	1,037	1,370	281	1,376
	512000	MAINT OF BOILER PLANT	Res.TRAVL	Res.Travel-Entertainment	239	2,034	25	172
	512000	MAINT OF BOILER PLANT	Res.OUTSV	Res.Outside Services	253,264	805,687	99,169	1,171,874
	512000	MAINT OF BOILER PLANT	Res.VECHL	Res.Vehicle Expense	52	481	-	-
	513 513000	MAINT OF ELECTRIC PLANT	Spending Resources	Spending Resources	45,154	2,193,576	161,164	375,166
Labor	513000	MAINT OF ELECTRIC PLANT	Res.LABLOAD	Labor & Labor Loads	7,333	146,403	13,944	34,490
	513000	MAINT OF ELECTRIC PLANT	Res.MATER	Res.Materials	10,384	294,159	39,463	149,479
	513000	MAINT OF ELECTRIC PLANT	Res.OFFEX	Res.Office & Facility Expense	-	943	31	387
	513000	MAINT OF ELECTRIC PLANT	Res.TRAVL	Res.Travel-Entertainment	-	7,805	119	124
	513000	MAINT OF ELECTRIC PLANT	Res.OUTSV	Res.Outside Services	27,437	1,744,124	107,607	190,686
	513000	MAINT OF ELECTRIC PLANT	Res.VECHL	Res.Vehicle Expense	-	142	-	-
	513 513200	MAINT OF ELEC COMPUTER SOFTWR	Spending Resources	Spending Resources	-	27,444	-	-
	513200	MAINT OF ELEC COMPUTER SOFTWR	Res.ITCST	Res.IT Costs	-	27,444	-	-
	513200	MAINT OF ELEC COMPUTER SOFTWR	Res.OUTSV	Res.Outside Services	-	-	-	-
	514 514000	MAINT OF MISC STEAM PLANT	Spending Resources	Spending Resources	480	424	151	93
Labor	514000	MAINT OF MISC STEAM PLANT	Res.LABLOAD	Labor & Labor Loads	480	7	151	93
	514000	MAINT OF MISC STEAM PLANT	Res.OUTSV	Res.Outside Services	-	418	-	-
	506 548000	OTHER POWER GENERATION EXP	Spending Resources	Spending Resources	256	(256)	-	-
Labor	548000	OTHER POWER GENERATION EXP	Res.LABLOAD	Labor & Labor Loads	256	(256)	-	-
	514 553000	OTHR GEN MAINT OF GENR PLANT	Spending Resources	Spending Resources	(2,191)	-	-	-
Labor	553000	OTHR GEN MAINT OF GENR PLANT	Res.LABLOAD	Labor & Labor Loads	(2,191)	-	-	-
	507 507001	I/C STEAM OPS RENT	Spending Resources	Spending Resources	392,255	1,175,471	388,526	1,198,564
	507001	I/C STEAM OPS RENT	Res.OUTSV	Res.Outside Services	392,255	1,175,471	388,526	1,198,564
	507001	I/C STEAM OPS RENT	Res.OTH_RES	Res.Other Resources	-	-	-	-
	920 920000	ADMIN AND GENERAL SALARIES	Spending Resources	Spending Resources	-	-	2,481	3,647
Labor	920000	ADMIN AND GENERAL SALARIES	Res.LABLOAD	Labor & Labor Loads	-	-	2,481	3,647
	921 921000	OFFICE SUPPLIES & EXPENSE	Spending Resources	Spending Resources	-	-	-	-
	921000	OFFICE SUPPLIES & EXPENSE	Res.TRAVL	Res.Travel-Entertainment	-	-	-	-
	921000	OFFICE SUPPLIES & EXPENSE	Res.VECHL	Res.Vehicle Expense	-	-	-	-
	923 923000	OUTSIDE SERVICES	Spending Resources	Spending Resources	-	-	760	-
	923000	OUTSIDE SERVICES	Res.OUTSV	Res.Outside Services	-	-	760	-
	924 924000	PROPERTY INSURANCE	Spending Resources	Spending Resources	-	-	-	-
	924000	PROPERTY INSURANCE	Res.INSUR	Res.Insurance Costs	-	-	-	-
	924000	PROPERTY INSURANCE	Res.LOADS	Res.A&G & Field Engineering	-	-	-	-
	926 926000	EMPLOYEE PENSIONS & BENEFITS	Spending Resources	Spending Resources	116,438	319,031	111,784	341,300
Labor	926000	EMPLOYEE PENSIONS & BENEFITS	Res.LABLOAD	Labor & Labor Loads	116,438	319,031	111,784	341,300
	926000	EMPLOYEE PENSIONS & BENEFITS	Res.LOADS	Res.A&G & Field Engineering	-	-	-	-
	408 408100	PAYROLL SALES USE TAX	Spending Resources	Spending Resources	53,705	112,165	36,960	120,644
Labor	408100	PAYROLL SALES USE TAX	Res.LABLOAD	Labor & Labor Loads	53,705	112,165	36,960	120,644
TTL	TTL_OPERATING_EXPENSES	TOTAL OPERATING EXPENSES	Spending Resources	Spending Resources	2,813,042	8,592,199	2,444,702	8,961,271
				_SBZ	-	-	-	-
					1,976,578	7,485,243	1,637,989	6,301,764
					-	0	-	-
STA/SFA	507000	STEAM OP RENTS	Res.1851	Res.SHARED FACILITY AGREEMENT	426,119	1,329,620	443,303	1,329,908
STA/SFA	507001	I/C STEAM OPS RENT	Res.1851	Res.SHARED FACILITY AGREEMENT	92,144	251,750	83,917	251,750
					518,263	1,581,370	527,219	1,581,658
MMA	512000	MAINT OF BOILER PLANT	Res.1850	Res.MAJOR GEN MAINT ACCRUALS	15,786	(336,768)	15,786	47,358

Month Total	BHP WYGEN 3.OpUnit	Direct Charges	All Products	BU Direct	Open Item	STAT Code	BLACK HILLS POWER INC Generation Major Maintenance	
				Actual Data	Actual Data	9 & 3 2025 Fest - Oct BOD	9 & 3 2025 Fest - Oct BOD	
				2024	2025	2025	2026	
				Quarter 4	SepYTD	Quarter 4	SepYTD	
TTL O&M & OTH TAXES	Total O&M Expenses and Other Taxes	Spending Resources	Spending Resources	76,469	2,999,330		82,635	1,302,660
500000	STEAM OPS SUPERVISION AND ENG	Spending Resources	Spending Resources	-	-		-	-
512000	MAINT OF BOILER PLANT	Spending Resources	Spending Resources	83,279	1,062,808		50,480	1,085,149
513000	MAINT OF ELECTRIC PLANT	Spending Resources	Spending Resources	(4,619)	1,936,522		32,155	217,511
553000	OTHR GEN MAINT OF GENR PLANT	Spending Resources	Spending Resources	(2,191)	-		-	-
500000	STEAM OPS SUPERVISION AND ENG	Res.LABLOAD	Labor & Labor Loads	-	-		-	-
512000	MAINT OF BOILER PLANT	Res.LABLOAD	Labor & Labor Loads	9,829	15,342		-	-
513000	MAINT OF ELECTRIC PLANT	Res.LABLOAD	Labor & Labor Loads	-	111,396		-	-
553000	OTHR GEN MAINT OF GENR PLANT	Res.LABLOAD	Labor & Labor Loads	(2,191)	-		-	-
			_SBZ	-	-		-	-

TTL_OPERATING_EXPENSES	TOTAL OPERATING EXPENSES
500000	STEAM OPS SUPERVISION AND ENG
501010	FUEL HANDLING / OTHER
502000	STEAM EXPENSES
505000	STEAM OP ELECTRIC EXPENSES
506000	MISC STEAM POWER EXPENSES
507000	STEAM OP RENTS
510000	STEAM MAINT SUPERVISION & ENG
511000	MAINT OF STRUCTURES
512000	MAINT OF BOILER PLANT
513000	MAINT OF ELECTRIC PLANT
513200	MAINT OF ELEC COMPUTER SOFTWR
514000	MAINT OF MISC STEAM PLANT
548000	OTHER POWER GENERATION EXP
553000	OTHR GEN MAINT OF GENR PLANT
507001	I/C STEAM OPS RENT
920000	ADMIN AND GENERAL SALARIES
921000	OFFICE SUPPLIES & EXPENSE
923000	OUTSIDE SERVICES
924000	PROPERTY INSURANCE
926000	EMPLOYEE PENSIONS & BENEFITS
408100	PAYROLL SALES USE TAX

Month T	BHP V	Direct Charges	All Products	BU Direct	Open Item	STAT Code	BLACK HILLS POW Work Order				
					Actual Data	Actual Data	9 & 3 2025 Fest - Oc		9 & 3 2025 Fest - Oc		
					2024	2025	2025	2026			
					Quarter 4	SepYTD	Quarter 4	SepYTD			
					500 500000 STEAM OPS SUPERVISION A!	Spending Resource	Spending Resources				
							274,467	941,094	226,072	776,424	
Labor					500000 STEAM OPS SUPERVISION ANI Res.LABLOAD	Labor & Labor Loads	-	-	-	-	
					500000 STEAM OPS SUPERVISION ANI Res.MATER	Res.Materials	-	-	-	-	
					500000 STEAM OPS SUPERVISION ANI Res.ITCST	Res.IT Costs	-	-	-	-	
					500000 STEAM OPS SUPERVISION ANI Res.TRAVL	Res.Travel-Entertainment	-	-	-	-	
					501 501010 FUEL HANDLING / OTHER	Spending Resource	Spending Resources				
							202,464	817,293	288,542	844,517	
Labor					501010 FUEL HANDLING / OTHER Res.LABLOAD	Labor & Labor Loads	-	-	-	-	
					501010 FUEL HANDLING / OTHER Res.OUTSV	Res.Outside Services	68,586	273,690	84,656	250,667	
					501010 FUEL HANDLING / OTHER Res.OTHCOS	Res.Other Cost of Sales	133,878	543,602	203,886	593,850	
					502 502000 STEAM EXPENSES	Spending Resource	Spending Resources				
							54,780	153,865	90,329	171,306	
Labor					502000 STEAM EXPENSES Res.LABLOAD	Labor & Labor Loads	-	-	-	-	
					502000 STEAM EXPENSES Res.ITCST	Res.IT Costs	-	-	-	-	
					502000 STEAM EXPENSES Res.OUTSV	Res.Outside Services	54,780	153,865	90,329	171,306	
					502000 STEAM EXPENSES Res.VECHL	Res.Vehicle Expense	-	-	-	-	
					502000 STEAM EXPENSES Res.OTHCOS	Res.Other Cost of Sales	-	-	-	-	
					505 505000 STEAM OP ELECTRIC EXPEN	Spending Resource	Spending Resources				
							-	-	-	-	
Labor					505000 STEAM OP ELECTRIC EXPEN Res.LABLOAD	Labor & Labor Loads	-	-	-	-	
					505000 STEAM OP ELECTRIC EXPEN Res.MATER	Res.Materials	-	-	-	-	
					505000 STEAM OP ELECTRIC EXPEN Res.OUTSV	Res.Outside Services	-	-	-	-	
					506 506000 MISC STEAM POWER EXPEN	Spending Resource	Spending Resources				
							130,802	331,382	145,906	355,357	
Labor					506000 MISC STEAM POWER EXPEN Res.LABLOAD	Labor & Labor Loads	-	-	-	-	
					506000 MISC STEAM POWER EXPEN Res.MATER	Res.Materials	-	-	-	-	
					506000 MISC STEAM POWER EXPEN Res.OFFEX	Res.Office & Facility Expense	-	-	-	-	
					506000 MISC STEAM POWER EXPEN Res.TRAVL	Res.Travel-Entertainment	-	-	-	-	
					506000 MISC STEAM POWER EXPEN Res.OUTSV	Res.Outside Services	130,802	331,382	145,906	355,357	
					507 507000 STEAM OP RENTS	Spending Resource	Spending Resources				
							-	-	-	-	
					507000 STEAM OP RENTS Res.OUTSV	Res.Outside Services	-	-	-	-	
					510 510000 STEAM MAINT SUPERVISION	Spending Resource	Spending Resources				
							(495)	8,736	-	-	
Labor					510000 STEAM MAINT SUPERVISION Res.LABLOAD	Labor & Labor Loads	-	-	-	-	
					510000 STEAM MAINT SUPERVISION Res.MATER	Res.Materials	-	-	-	-	
					510000 STEAM MAINT SUPERVISION Res.OFFEX	Res.Office & Facility Expense	-	-	-	-	
					510000 STEAM MAINT SUPERVISION Res.TRAVL	Res.Travel-Entertainment	-	-	-	-	
					510000 STEAM MAINT SUPERVISION Res.OUTSV	Res.Outside Services	(495)	8,736	-	-	
					510000 STEAM MAINT SUPERVISION Res.VECHL	Res.Vehicle Expense	-	-	-	-	
					511 511000 MAINT OF STRUCTURES	Spending Resource	Spending Resources				
							-	-	-	-	
Labor					511000 MAINT OF STRUCTURES Res.LABLOAD	Labor & Labor Loads	-	-	-	-	
					511000 MAINT OF STRUCTURES Res.MATER	Res.Materials	-	-	-	-	
					511000 MAINT OF STRUCTURES Res.OFFEX	Res.Office & Facility Expense	-	-	-	-	
					511000 MAINT OF STRUCTURES Res.TRAVL	Res.Travel-Entertainment	-	-	-	-	
					511000 MAINT OF STRUCTURES Res.OUTSV	Res.Outside Services	-	-	-	-	
					511000 MAINT OF STRUCTURES Res.VECHL	Res.Vehicle Expense	-	-	-	-	

Month T	BHP V	Direct Charges	All Products	BU Direct	Open Item	STAT Code	BLACK HILLS POW Work Order	
					Actual Data	Actual Data	9 & 3 2025 Fest - Oc	9 & 3 2025 Fest - Oc
					2024	2025	2025	2026
					Quarter 4	SepYTD	Quarter 4	SepYTD
	512	512000 MAINT OF BOILER PLANT	Spending Resource	Spending Resources	236,037	1,058,555	253,319	873,238
Labor	512000	MAINT OF BOILER PLANT	Res.LABLOAD	Labor & Labor Loads	-	-	-	-
	512000	MAINT OF BOILER PLANT	Res.MATER	Res.Materials	-	-	-	-
	512000	MAINT OF BOILER PLANT	Res.ITCST	Res.IT Costs	-	-	-	-
	512000	MAINT OF BOILER PLANT	Res.OFFEX	Res.Office & Facility Expense	-	-	-	-
	512000	MAINT OF BOILER PLANT	Res.TRAVL	Res.Travel-Entertainment	-	-	-	-
	512000	MAINT OF BOILER PLANT	Res.OUTSV	Res.Outside Services	236,037	1,058,555	253,319	873,238
	512000	MAINT OF BOILER PLANT	Res.VECHL	Res.Vehicle Expense	-	-	-	-
	513	513000 MAINT OF ELECTRIC PLANT	Spending Resource	Spending Resources	42,381	116,714	60,254	121,947
Labor	513000	MAINT OF ELECTRIC PLANT	Res.LABLOAD	Labor & Labor Loads	-	-	-	-
	513000	MAINT OF ELECTRIC PLANT	Res.MATER	Res.Materials	-	-	-	-
	513000	MAINT OF ELECTRIC PLANT	Res.OFFEX	Res.Office & Facility Expense	-	-	-	-
	513000	MAINT OF ELECTRIC PLANT	Res.TRAVL	Res.Travel-Entertainment	-	-	-	-
	513000	MAINT OF ELECTRIC PLANT	Res.OUTSV	Res.Outside Services	42,381	116,714	60,254	121,947
	513	513100 MAINT OF ELEC COMPUTER	Spending Resource	Spending Resources	-	-	-	-
	513100	MAINT OF ELEC COMPUTER H	Res.MATER	Res.Materials	-	-	-	-
	513	513200 MAINT OF ELEC COMPUTER	Spending Resource	Spending Resources	-	-	-	-
	513200	MAINT OF ELEC COMPUTER S	Res.ITCST	Res.IT Costs	-	-	-	-
	513200	MAINT OF ELEC COMPUTER S	Res.OUTSV	Res.Outside Services	-	-	-	-
	514	514000 MAINT OF MISC STEAM PLA	Spending Resource	Spending Resources	14,498	33,266	1,805	30,074
Labor	514000	MAINT OF MISC STEAM PLAN	Res.LABLOAD	Labor & Labor Loads	-	-	-	-
	514000	MAINT OF MISC STEAM PLAN	Res.MATER	Res.Materials	-	-	-	-
	514000	MAINT OF MISC STEAM PLAN	Res.TRAINING	Res.Training	-	-	-	-
	507	507001 I/C STEAM OPS RENT	Spending Resource	Spending Resources	-	-	-	-
	507001	I/C STEAM OPS RENT	Res.OUTSV	Res.Outside Services	-	-	-	-
	507001	I/C STEAM OPS RENT	Res.OTH_RES	Res.Other Resources	-	-	-	-
	560	560000 TRANS OPS SUPERV & ENGI	Spending Resource	Spending Resources	-	-	2,034	19,670
	560000	TRANS OPS SUPERV & ENGINI	Res.OUTSV	Res.Outside Services	-	-	2,034	19,670
	562	562000 TRANS OPS STATION EXPEN	Spending Resource	Spending Resources	2,409	7,413	-	-
	562000	TRANS OPS STATION EXPENSI	Res.OUTSV	Res.Outside Services	2,409	7,413	-	-
	920	920000 ADMIN AND GENERAL SALA	Spending Resource	Spending Resources	-	-	-	-
Labor	920000	ADMIN AND GENERAL SALAR	Res.LABLOAD	Labor & Labor Loads	-	-	-	-
	922	922000 ADMIN EXP TRANS CREDIT	Spending Resource	Spending Resources	-	-	-	-
	922000	ADMIN EXP TRANS CREDIT	Res.LOADS	Res.A&G & Field Engineering	-	-	-	-
	923	923000 OUTSIDE SERVICES	Spending Resource	Spending Resources	-	-	-	-
	923000	OUTSIDE SERVICES	Res.OUTSV	Res.Outside Services	-	-	-	-
	925	925000 INJURIES AND DAMAGES	Spending Resource	Spending Resources	59,918	49,602	17,436	29,866
	925000	INJURIES AND DAMAGES	Res.OUTSV	Res.Outside Services	59,918	49,602	17,436	29,866
	926	926000 EMPLOYEE PENSIONS & BEN	Spending Resource	Spending Resources	-	-	-	-
Labor	926000	EMPLOYEE PENSIONS & BENE	Res.LABLOAD	Labor & Labor Loads	-	-	-	-
	926000	EMPLOYEE PENSIONS & BENE	Res.LOADS	Res.A&G & Field Engineering	-	-	-	-
	408	408100 PAYROLL SALES USE TAX	Spending Resource	Spending Resources	-	-	-	-
Labor	408100	PAYROLL SALES USE TAX	Res.LABLOAD	Labor & Labor Loads	-	-	-	-
TTL	TTL_C	TOTAL OPERATING EXPENS	Spending Resource	Spending Resources	1,017,261	3,517,920	1,085,696	3,222,400
		_SBZ			-	-	-	-
STA/SF	507000	STEAM OP RENTS	Res.1851	Res.SHARED FACILITY AGREEMENT	-	-	-	-
STA/SF	507001	I/C STEAM OPS RENT	Res.1851	Res.SHARED FACILITY AGREEMENT	-	-	-	-
MMA	512000	MAINT OF BOILER PLANT	Res.1850	Res.MAJOR GEN MAINT ACCRUALS	64,599	193,797	64,599	193,797

	Original Pull		Labor		STA	STA/SFA		Maj Maint		Original Less Labor/STA/MV	
	Test	Proforma	Test	Proforma	Test	Proforma	Test	Proforma	Test	Proforma	
500	#####	1,002,497	-	-					#####	#####	
501	#####	1,133,059	-	-					#####	#####	
502	208,645	261,635	-	-					208,645.26	261,635.29	
505	-	-	-	-					-	-	
506	462,184	501,263	-	-					462,184.27	501,262.91	
507	-	-	-	-			-	-	-	-	
510	8,241	-	-	-				-	8,240.98	-	
511	-	-	-	-					-	-	
512	#####	1,126,557	-	-				#####	258,396	#####	
513	159,095	182,201	-	-				-	159,094.91	182,200.83	
514	47,765	31,878	-	-					47,764.73	31,878.18	
560	-	21,703							-	21,703.48	
562	9,823	-							9,822.67	-	
920	-	-							-	-	
922	-	-							-	-	
923	-	-							-	-	
925	109,519	47,302							109,519.30	47,302.21	
926	-	-							-	-	
408	-	-							-	-	
	#####	4,308,096						258,396	258,396	4,276,785	4,049,700
TTL	#####	4,308,096			#####	#####		582,498	3,692,953	(258,396)	(258,396)
	-	-			(4,535,181)	(4,308,096)		(324,102)	#####	4,535,181	4,308,096

Month Total	BHP WYODAK I PLANT.OpUnit	Direct Charges	All Products	BU Direct	Open Item	STAT Code	BLACK HILLS POWER INC Generation Major Maintenance	
				Actual Data	Actual Data	9 & 3 2025 Fcst - Oct BOD	9 & 3 2025 Fcst - Oct BOD	
				2024	2025	2025	2026	
				Quarter 4	SepYTD	Quarter 4	SepYTD	
TTL O&M & OTH TAXES	Total O&M Expenses and Other Taxes	Spending Resources	Spending Resources	-	-	-	-	-
510000	STEAM MAINT SUPERVISION & ENG	Spending Resources	Spending Resources	-	-	-	-	-
512000	MAINT OF BOILER PLANT	Spending Resources	Spending Resources	-	-	-	-	-
513000	MAINT OF ELECTRIC PLANT	Spending Resources	Spending Resources	-	-	-	-	-
510000	STEAM MAINT SUPERVISION & ENG	Res.LABLOAD	Labor & Labor Loads	-	-	-	-	-
512000	MAINT OF BOILER PLANT	Res.LABLOAD	Labor & Labor Loads	-	-	-	-	-
513000	MAINT OF ELECTRIC PLANT	Res.LABLOAD	Labor & Labor Loads	-	-	-	-	-
				-	-	-	-	-

TTL_OPERATING_EXPENSES	TOTAL OPERATING EXPENSES
500000	STEAM OPS SUPERVISION AND ENG
501010	FUEL HANDLING / OTHER
502000	STEAM EXPENSES
505000	STEAM OP ELECTRIC EXPENSES
506000	MISC STEAM POWER EXPENSES
507000	STEAM OP RENTS
510000	STEAM MAINT SUPERVISION & ENG
511000	MAINT OF STRUCTURES
512000	MAINT OF BOILER PLANT
513000	MAINT OF ELECTRIC PLANT
513100	MAINT OF ELEC COMPUTER HARDWR
513200	MAINT OF ELEC COMPUTER SOFTWR
514000	MAINT OF MISC STEAM PLANT
507001	I/C STEAM OPS RENT
920000	ADMIN AND GENERAL SALARIES
922000	ADMIN EXP TRANS CREDIT
923000	OUTSIDE SERVICES
926000	EMPLOYEE PENSIONS & BENEFITS
408100	PAYROLL SALES USE TAX