

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY	COST OF SERVICE STUDY
WIND PRODUCTION O&M EXPENSE ADJUSTMENT	Schedule H-16
FOR THE ADJUSTED TEST YEAR ENDING SEPTEMBER 30, 2026	

(a)	(b)	(c)	(d)	(e)
Line No.	Account and Description	Per Book Test Period	Adjustment Note (2)	Adjusted Amount
1	Wind Production - Note (1)			
2	558 - Operations & Maintenance	\$ 651,287	\$ 364,275	\$ 1,015,562
3	570 - Station Equipment	298	(298)	-
4	921 - Office supplies and expenses	54	(54)	-
5	923 - Outside services employed	70,617	(70,617)	-
6	Subtotal Wind Production	\$ 722,255	\$ 293,307	\$ 1,015,562

- 7
- 8 Note (1) O&M Expense is only the portion of Corriedale's expenses that are related to BHP's 62% ownership.
- 9 Note (2) Reflects an adjustment to operation and maintenance expenses related to the operation of Wind
- 10 Production generation facilities excluding major maintenance expenses.

Tie out FreeForm to Sched H14

Notes

	Oct 2024-Sep 2025	Oct 2025-Sep 2026	Total
Total OM	1,249,478	1,676,143	426,665
STA/SFA	-	-	-
MM	(56,247)	(31,104)	25,143
MM Accrual	-	-	-
Fuel Handling	-	-	-
Misc Accounts	(141,153)	(362)	140,791
Total	1,052,078	1,644,677	592,599

File pulling actuals for Oct 2024- Sep 2025, last saved forecast for Oct 2025-Sep 2026 & 3 2025 Fcst - Oct BOD
 Direct Charges - excludes all allocations
 Excludes STA in Schedule H-xx and SFA in Schedule H-19
 Removes MM in Schedule H-16
 Removes MM Accrual in Schedule H-16
 Excludes Fuel Handling in Schedule H-17
 Includes **ONLY** Generation Function FERC accounts in the 558xxx range

Sched H 100%	1,052,078	1,755,781	2,807,859
_SBZ --->	-	111,104	111,104
Sched H 62%	651,287	1,086,912	1,738,198
_SBZ --->	-	-	-

Month Total	BHP CORRIEDALE WIND FAR	Direct Charges	All Products	BU Direct	Open Item	STAT Code	BLACK HILLS PC	Work Order	
					Actual Data	Actual Data	Forecasted Data	Forecasted Data	
					2024	2025	2025	2026	
					Quarter 4	SepYTD	Quarter 4	SepYTD	
558130	546000		OTHR GEN OPS SUPERV & ENG	Spending Resources	Spending Resources	11,149	-	2,591	-
Labor	546000		OTHR GEN OPS SUPERV & ENG	Res.LABLOAD	Labor & Labor Loads	-	-	2,495	-
	546000		OTHR GEN OPS SUPERV & ENG	Res.MATER	Res.Materials	56	-	-	-
	546000		OTHR GEN OPS SUPERV & ENG	Res.ITCST	Res.IT Costs	7,137	-	-	-
	546000		OTHR GEN OPS SUPERV & ENG	Res.OFFEX	Res.Office & Facility Expense	2,094	-	-	-
	546000		OTHR GEN OPS SUPERV & ENG	Res.TRAVL	Res.Travel-Entertainment	884	-	-	-
	546000		OTHR GEN OPS SUPERV & ENG	Res.OUTSV	Res.Outside Services	978	-	-	-
558140	548000		OTHER POWER GENERATION EXP	Spending Resources	Spending Resources	258,217	-	-	-
	548000		OTHER POWER GENERATION EXP	Res.MATER	Res.Materials	5,872	-	-	-
	548000		OTHER POWER GENERATION EXP	Res.OUTSV	Res.Outside Services	252,345	-	-	-
558140	549000		MISC OTHER POWER GENERATION EX	Spending Resources	Spending Resources	(1,291)	-	-	-
	549000		MISC OTHER POWER GENERATION EX	Res.OUTSV	Res.Outside Services	(1,291)	-	-	-
558160	550000		OTHR GEN RENTS	Spending Resources	Spending Resources	94,163	-	-	-
	550000		OTHR GEN RENTS	Res.OUTSV	Res.Outside Services	94,163	-	-	-
558190	553000		OTHR GEN MAINT OF GENR PLANT	Spending Resources	Spending Resources	1,415	-	-	-
	553000		OTHR GEN MAINT OF GENR PLANT	Res.OFFEX	Res.Office & Facility Expense	1,415	-	-	-
558130	558130		OPERATION SUPERVISON&ENGINEER	Spending Resources	Spending Resources	-	10,702	4,048	-
Labor	558130		OPERATION SUPERVISON&ENGINEER	Res.LABLOAD	Labor & Labor Loads	-	-	1,659	-
	558130		OPERATION SUPERVISON&ENGINEER	Res.MATER	Res.Materials	-	680	143	-
	558130		OPERATION SUPERVISON&ENGINEER	Res.ITCST	Res.IT Costs	-	(12)	-	-
	558130		OPERATION SUPERVISON&ENGINEER	Res.OFFEX	Res.Office & Facility Expense	-	5,315	504	-
	558130		OPERATION SUPERVISON&ENGINEER	Res.TRAVL	Res.Travel-Entertainment	-	3,220	1,096	-
	558130		OPERATION SUPERVISON&ENGINEER	Res.VECHL	Res.Vehicle Expense	-	80	347	-
	558130		OPERATION SUPERVISON&ENGINEER	Res.TRAINING	Res.Training	-	1,419	300	-
558140	558140		WIND TURBINE GENERATION PLNT	Spending Resources	Spending Resources	-	21,491	21,152	69,759
	558140		WIND TURBINE GENERATION PLNT	Res.MATER	Res.Materials	-	-	7,002	20,799
	558140		WIND TURBINE GENERATION PLNT	Res.OFFEX	Res.Office & Facility Expense	-	133	1,480	24,718
	558140		WIND TURBINE GENERATION PLNT	Res.TRAVL	Res.Travel-Entertainment	-	70	-	-
	558140		WIND TURBINE GENERATION PLNT	Res.OUTSV	Res.Outside Services	-	21,288	12,670	24,242
558160	558160		WIND GENERATION RENTS	Spending Resources	Spending Resources	-	128,836	55,671	131,449
	558160		WIND GENERATION RENTS	Res.OUTSV	Res.Outside Services	-	128,836	55,671	131,449

Month Total	BHP CORRIEDALE WIND FAR	Direct Charges	All Products	BU Direct	Open Item	STAT Code	BLACK HILLS PC Work Order		
					Actual Data	Actual Data	Forecasted Data	Forecasted Data	
					2024	2025	2025	2026	
					Quarter 4	SepYTD	Quarter 4	SepYTD	
558190	558190	WIND MAINT TRUBINE STRUCT EQUIP	Spending Resources	Spending Resources	-	-	569,392	289,323	1,101,787
	558190	WIND MAINT TRUBINE STRUCT EQUIP	Res.MATER	Res.Materials	-	-	4,195	196	-
	558190	WIND MAINT TRUBINE STRUCT EQUIP	Res.ITCST	Res.IT Costs	-	-	-	-	910
	558190	WIND MAINT TRUBINE STRUCT EQUIP	Res.OFFEX	Res.Office & Facility Expense	-	-	53	-	-
	558190	WIND MAINT TRUBINE STRUCT EQUIP	Res.TRAVL	Res.Travel-Entertainment	-	-	1,201	255	1,301
	558190	WIND MAINT TRUBINE STRUCT EQUIP	Res.OUTSV	Res.Outside Services	-	-	563,944	288,872	1,099,576
558200	558220	WIND MAINT COMMUN EQUIPMENT	Spending Resources	Spending Resources	-	-	14,250	-	-
	558220	WIND MAINT COMMUN EQUIPMENT	Res.ITCST	Res.IT Costs	-	-	14,250	-	-
570	570000	TRANS MAINT OF STATION EQUIPM	Spending Resources	Spending Resources	481	-	-	-	-
	570000	TRANS MAINT OF STATION EQUIPM	Res.OFFEX	Res.Office & Facility Expense	481	-	-	-	-
920	920000	ADMIN AND GENERAL SALARIES	Spending Resources	Spending Resources	-	-	-	-	-
Labor	920000	ADMIN AND GENERAL SALARIES	Res.LABLOAD	Labor & Labor Loads	-	-	-	-	-
921	921000	OFFICE SUPPLIES & EXPENSE	Spending Resources	Spending Resources	-	-	87	-	-
	921000	OFFICE SUPPLIES & EXPENSE	Res.OFFEX	Res.Office & Facility Expense	-	-	22	-	-
	921000	OFFICE SUPPLIES & EXPENSE	Res.TRAVL	Res.Travel-Entertainment	-	-	65	-	-
923	923000	OUTSIDE SERVICES	Spending Resources	Spending Resources	17,883	-	96,190	-	-
	923000	OUTSIDE SERVICES	Res.OUTSV	Res.Outside Services	17,883	-	96,190	-	-
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	-	-	-	-	-
Labor	926000	EMPLOYEE PENSIONS & BENEFITS	Res.LABLOAD	Labor & Labor Loads	-	-	-	-	-
408	408100	PAYROLL SALES USE TAX	Spending Resources	Spending Resources	-	-	-	362	-
Labor	408100	PAYROLL SALES USE TAX	Res.LABLOAD	Labor & Labor Loads	-	-	-	362	-
411	411109	DEF TAX ACCRETION EXPENSE ARO	Spending Resources	Spending Resources	6,552	-	19,960	-	-
	411109	DEF TAX ACCRETION EXPENSE ARO	Res.DEPRE	Res.Depreciation Costs	6,552	-	19,960	-	-
TTL		TTL_OPERATING_EXPENSES TOTAL OPERATING EXPENSES	Spending Resources	Spending Resources	388,570	-	860,908	373,148	1,302,994
					-	-	-	-	-
STA	550000	OTHR GEN RENTS	Res.1851	Res.SHARED FACILITY AGREEMENT	-	-	-	-	-
STA	558160	WIND GENERATION RENTS	Res.1851	Res.SHARED FACILITY AGREEMENT	-	-	-	-	-
					-	-	-	-	-
MMA	553000	OTHR GEN MAINT OF GENR PLANT	Res.1850	Res.MAJOR GEN MAINT ACCRUALS	-	-	-	-	-

Total Less Labor/STA/MM			Total Allocated BHP		
	Test	Proforma	Test	Proforma	
558130	21,850	2,486	13,526	1,539	Corriedale Capacity Black Hills Power (MW)
558140	278,417	90,911	172,354	56,278	Corriedale Capacity Cheyenne Light (MW)
558160	223,000	187,120	138,048	115,836	Total Wind Farm Capacity
558180	-	-	-	-	
558190	514,561	1,360,007	318,538	841,909	Black Hills Power Percent of Capacity
558200	14,250	-	8,821	-	Cheyenne Light Percent of Capacity
558210	-	-	-	-	
558220	-	-	-	-	
558230	-	-	-	-	
570	481	-	298	-	
920	-	-	-	-	
921	87	-	54	-	
923	114,073	-	70,617	-	
924	-	-	-	-	
926	-	-	-	-	
408	-	-	-	-	
411	26,511	-	16,412	-	
	#####	1,640,523	722,255	1,015,562	

TTL

Month Total	BHP CORRIEDALE WIND FARM.OpUnit	Direct Charges	All Products	BU Direct	Open Item	STAT Code	BLACK HILLS POWER INC	Generation Major Maintenance
				Actual Data	Actual Data	10 & 2 2025 Forecast - Mthly	10 & 2 2025 Forecast - Mthly	
				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	-	56,247		(38,896)	70,000
558190	WIND MAINT TRUBINE STRUCT EQUIP	Spending Resources	Spending Resources	-	56,247		(38,896)	70,000
558190	WIND MAINT TRUBINE STRUCT EQUIP	Res.LABLOAD	Labor & Labor Loads	-	-		-	-

TTL_OPERATING_EXPENSES	TOTAL OPERATING EXPENSES	New Match	
ops 546000	OTHR GEN OPS SUPERV & ENG	<-- Old FERC 558130	
ops 548000	OTHER POWER GENERATION EXP	<-- Old FERC 558140	
ops 549000	MISC OTHER POWER GENERATION EX	<-- Old FERC 558140	this should be
rent 550000	OTHR GEN RENTS	<-- Old FERC 558160	
maint 553000	OTHR GEN MAINT OF GENR PLANT	<-- Old FERC 558190	
ops 558130	OPERATION SUPERVISON&ENGINEER		
ops 558140	WIND TURBINE GENERATION PLNT		
rent 558160	WIND GENERATION RENTS		
maint 558180	WIND MAINT SUPERV & ENG		
maint 558190	WIND MAINT TRUBINE STRUCT EQUIP		
maint 558200	Maintenance of computer hardware		
maint 558210	Maintenance of computer software		
maint 558220	Maintenance of communication equipment		
maint 558230	Maintenance of miscellaneous wind generation plant		
maint 570000	TRANS MAINT OF STATION EQUIPM		
N/A 920000	ADMIN AND GENERAL SALARIES		
N/A 921000	OFFICE SUPPLIES & EXPENSE		
N/A 923000	OUTSIDE SERVICES		
N/A 924000	PROPERTY INSURANCE		
N/A 926000	EMPLOYEE PENSIONS & BENEFITS		
N/A 408100	PAYROLL SALES USE TAX		
N/A 411109	DEF TAX ACCRETION EXPENSE ARO		