

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
OTHER GENERATION O&M EXPENSE ADJUSTMENT
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY
Schedule H-17

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account and Description	Reference	Per Book Test Period	Adjustment	Adjusted Amount
1	Ben French O&M Expense - Note (1)				
2	546 - Operation Supervision & Engineering		\$ 11,841	\$ 28,988	\$ 40,829
3	548 - Generation Expense		59,704	(38,088)	21,616
4	549 - Miscellaneous		81,002	(67,399)	13,603
5	550 - Other Generation Rents		-	-	-
6	551 - Supervision & Engineering		99	2,386	2,485
7	553 - Electric Plant		185,762	(27,457)	158,305
8	554 - Miscellaneous Plant		15,968	(15,968)	-
9	570 - Station equipment		-	-	-
10	921 - Office supplies and expenses		1,709	(1,335)	374
11	922 - Administrative expenses transferred - Credit		-	(2,285)	(2,285)
12	923 - Outside services employed		1,233	(1,233)	-
13	926 - Employee pensions and benefits		-	(483)	(483)
14	Total Ben French O&M Expense	Sum Ln. (2 - 13)	\$ 357,318	\$ (122,873)	\$ 234,445
15					
16	CPGS O&M Expense - Note (2)				
17	546 - Operation Supervision & Engineering		34,187	28,084	62,272
18	548 - Generation Expense		315,222	(205,520)	109,702
19	549 - Miscellaneous		167,994	(16,555)	151,439
20	550 - Other Generation Rents		-	-	-
21	551 - Supervision & Engineering		-	8,274	8,274
22	553 - Electric Plant		161,627	39,072	200,698
23	554 - Miscellaneous Plant		20	(20)	-
24	570 - Station equipment		47	(47)	-
25	921 - Office supplies and expenses		501	0	501
26	922 - Administrative expenses transferred - Credit		-	-	-
27	923 - Outside services employed		2,061	(2,061)	-
28	926 - Employee pensions and benefits		-	-	-
29	Total CPGS O&M Expense	Sum Ln. (17 - 28)	\$ 681,660	\$ (148,773)	\$ 532,887
30					
31	Lange CT O&M Expense				
32	546 - Operation Supervision & Engineering		16,931	28,078	45,009
33	548 - Generation Expense		94,071	(9,769)	84,302
34	549 - Miscellaneous		5,726	11,625	17,351
35	550 - Other Generation Rents		2,777	(566)	2,212
36	551 - Supervision & Engineering		69	30,627	30,696
37	553 - Electric Plant		777,022	(649,040)	127,982
38	554 - Miscellaneous Plant		1,001	(1,001)	-
39	570 - Station equipment		-	-	-
40	921 - Office supplies and expenses		116	164	281
41	922 - Administrative expenses transferred - Credit		-	-	-
42	923 - Outside services employed		19,195	(18,914)	281
43	926 - Employee pensions and benefits		-	-	-
44	Total Lange CT O&M Expense	Sum Ln. (32 - 43)	\$ 916,909	\$ (608,796)	\$ 308,113
45					
46	Neil Simpson CT O&M Expense				
47	546 - Operation Supervision & Engineering		11,876	(3,553)	8,323
48	548 - Generation Expense		31,768	19,602	51,370
49	549 - Miscellaneous		31,039	(30,885)	154
50	550 - Other Generation Rents		-	-	-
51	551 - Supervision & Engineering		-	2,301	2,301
52	553 - Electric Plant		135,699	(74,880)	60,820
53	554 - Miscellaneous Plant		-	-	-
54	570 - Station equipment		-	-	-
55	921 - Office supplies and expenses		-	-	-

**BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
OTHER GENERATION O&M EXPENSE ADJUSTMENT
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Schedule H-17**

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account and Description	Reference	Per Book Test Period	Adjustment	Adjusted Amount
56	922 - Administrative expenses transferred - Credit		-	-	-
57	923 - Outside services employed		2,104	(2,104)	-
58	926 - Employee pensions and benefits		-	-	-
59	Total Neil Simpson CT O&M Expense	Sum Ln. (47 - 58)	\$ 212,487	\$ (89,519)	\$ 122,967

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OTHER GENERATION O&M EXPENSE ADJUSTMENT
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY
Schedule H-17

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account and Description	Reference	Per Book Test Period	Adjustment	Adjusted Amount
60					
61	Total Other Production O&M Expense				
62	546 - Operation Supervision & Engineering	Sum Ln. (2, 17, 32, 47)	74,835	81,597	156,432
63	548 - Generation Expense	Sum Ln. (3, 18, 33, 48)	500,765	(233,775)	266,990
64	549 - Miscellaneous	Sum Ln. (4, 19, 34, 49)	285,762	(103,215)	182,547
65	550 - Other Generation Rents	Sum Ln. (5, 20, 35, 50)	2,777	(566)	2,212
66	551 - Supervision & Engineering	Sum Ln. (6, 21, 36, 51)	168	43,588	43,757
67	553 - Electric Plant	Sum Ln. (7, 22, 37, 52)	1,260,110	(712,305)	547,805
68	554 - Miscellaneous Plant	Sum Ln. (8, 23, 38, 53)	16,988	(16,988)	-
69	570 - Station Equipment	Sum Ln. (9, 24, 39, 54)	47	(47)	-
70	921 - Office supplies and expenses	Sum Ln. (10, 25, 40, 55)	2,327	(1,170)	1,157
71	922 - Administrative expenses transferred - Credit	Sum Ln. (11, 26, 41, 56)	-	(2,285)	(2,285)
72	923 - Outside services employed	Sum Ln. (12, 27, 42, 57)	24,593	(24,313)	281
73	926 - Employee pensions and benefits	Sum Ln. (13, 28, 43, 58)	-	(483)	(483)
74	Total Other Production O&M Expense	Sum Ln. (62 - 73)	\$ 2,168,373	\$ (969,961)	\$ 1,198,412

75

76 Note (1) O&M Expense includes Ben French Diesels, CTs, and Common O&M Expense.

77 Note (2) O&M Expense is only the portion of CPGS's expenses that are related to BHP's 58% ownership of CC and 42% ownership of common.

Notes

	Oct 2024-Sep 2025	Oct 2025- Sep 202 Total	
_ Total OM	940,082	1,158,036	(217,953)
_ MM	(135,767)	(187,937)	52,170
_ Labor	(446,998)	(735,654)	288,656
_ Toal	357,318	234,445	591,762
_ Sched H	357,318	234,445	
_ SBZ --->	-	-	-
	-	-	

File pulling actuals for Oct 2024- Sep 2025, last saved forecast for Oct 2025-Sep 2 9 & 3 2025 Fcst - Oct BOD
 Direct Charges - excludes all allocations
 Excludes any account not starting w/ 5xxxxx

						Month Total	Direct Charges		All Products	BU Direct Open Item STAT Code
						Actual Data	Actual Data	9 & 3 2025 Fest - Oct BOD	9 & 3 2025 Fest - Oct BOD	BLACK HILLS POWER INI Generation Major Maintenance
						2024	2025	2025	2026	
						Quarter 4	SepYTD	Quarter 4	SepYTD	
170002.OpUnit	BHP BEN FRENCH DIESELS.OpUnit	TTL O&M & OTH TAXES	Total O&M Expenses and Other Taxes	Spending Resources	Spending Resources	-	41,875	-	-	26,757
170002.OpUnit	BHP BEN FRENCH DIESELS.OpUnit	553000	OTHR GEN MAINT OF GENR PLANT	Res.LABLOAD	Labor & Labor Loads	-	3,978	-	-	-
170002.OpUnit	BHP BEN FRENCH DIESELS.OpUnit	553000	OTHR GEN MAINT OF GENR PLANT	Res.MATER	Res.Materials	-	886	-	-	3,517
170002.OpUnit	BHP BEN FRENCH DIESELS.OpUnit	553000	OTHR GEN MAINT OF GENR PLANT	Res.OUTSV	Res.Outside Services	-	37,011	-	-	23,240
170002.OpUnit	BHP BEN FRENCH DIESELS.OpUnit	553000	OTHR GEN MAINT OF GENR PLANT	Spending Resources	Spending Resources	-	41,875	-	-	26,757
					Less Labor ---->	-	37,897	-	-	26,757
170003.OpUnit	BHP BEN FRENCH CT.OpUnit	TTL O&M & OTH TAXES	Total O&M Expenses and Other Taxes	Spending Resources	Spending Resources	106,127	25	10,294	-	150,886
170003.OpUnit	BHP BEN FRENCH CT.OpUnit	553000	OTHR GEN MAINT OF GENR PLANT	Res.LABLOAD	Labor & Labor Loads	8,283	-	-	-	-
170003.OpUnit	BHP BEN FRENCH CT.OpUnit	553000	OTHR GEN MAINT OF GENR PLANT	Res.MATER	Res.Materials	44	-	1,534	-	8,441
170003.OpUnit	BHP BEN FRENCH CT.OpUnit	553000	OTHR GEN MAINT OF GENR PLANT	Res.OFFEX	Res.Office & Facility Expense	-	25	-	-	-
170003.OpUnit	BHP BEN FRENCH CT.OpUnit	553000	OTHR GEN MAINT OF GENR PLANT	Res.TRAVL	Res.Travel-Entertainment	1,103	-	-	-	-
170003.OpUnit	BHP BEN FRENCH CT.OpUnit	553000	OTHR GEN MAINT OF GENR PLANT	Res.OUTSV	Res.Outside Services	96,697	-	8,760	-	142,445
170003.OpUnit	BHP BEN FRENCH CT.OpUnit	553000	OTHR GEN MAINT OF GENR PLANT	Spending Resources	Spending Resources	106,127	25	10,294	-	150,886
					Less Labor ---->	97,844	25	10,294	-	150,886
170025.OpUnit	BHP BEN FRENCH COMMON.OpUnit	TTL O&M & OTH TAXES	Total O&M Expenses and Other Taxes	Spending Resources	Spending Resources	-	-	-	-	-
170025.OpUnit	BHP BEN FRENCH COMMON.OpUnit	553000	OTHR GEN MAINT OF GENR PLANT	Spending Resources	Spending Resources	-	0	-	-	-
170002.OpUnit	BHP BEN FRENCH DIESELS.OpUnit	553000	OTHR GEN MAINT OF GENR PLANT	Res.LABLOAD	Labor & Labor Loads	-	-	-	-	-
					Less Labor ---->	-	-	-	-	-

TTL_OPERATING_EXPENSES: TOTAL OPERATING EXPENSES
170002.C **546000** OTHR GEN OPS SUPERV & ENG
170002.C **548000** OTHER POWER GENERATION EXP
170002.C **549000** MISC OTHER POWER GENERATION EX
170002.C **551000** OTHR GEN MAINT SUPERV & ENG
170002.C **553000** OTHR GEN MAINT OF GENR PLANT
170002.C **554000** OTHR GEN MAINT MSC OTH PWR GEN
170002.C **920000** ADMIN AND GENERAL SALARIES
170002.C **921000** OFFICE SUPPLIES & EXPENSE
170002.C **926000** EMPLOYEE PENSIONS & BENEFITS
170002.C **408100** PAYROLL SALES USE TAX
170002.C **TTL_OPERATING_EXPENSES** TOTAL OPERATING EXPENSES

TTL_OPERATING_EXPENSES: TOTAL OPERATING EXPENSES
170003.C **546000** OTHR GEN OPS SUPERV & ENG
170003.C **548000** OTHER POWER GENERATION EXP
170003.C **549000** MISC OTHER POWER GENERATION EX
170003.C **551000** OTHR GEN MAINT SUPERV & ENG
170003.C **553000** OTHR GEN MAINT OF GENR PLANT
170003.C **553200** OTHR GEN MAINT COMPUTER SOFTWR
170003.C **554000** OTHR GEN MAINT MSC OTH PWR GEN
170003.C **920000** ADMIN AND GENERAL SALARIES
170003.C **921000** OFFICE SUPPLIES & EXPENSE
170003.C **922000** ADMIN EXP TRANS CREDIT
170003.C **926000** EMPLOYEE PENSIONS & BENEFITS
170003.C **408100** PAYROLL SALES USE TAX
170003.C **TTL_OPERATING_EXPENSES** TOTAL OPERATING EXPENSES

TTL_OPERATING_EXPENSES: TOTAL OPERATING EXPENSES
170025.C **506000** MISC STEAM POWER EXPENSES
170025.C **546000** OTHR GEN OPS SUPERV & ENG
170025.C **548000** OTHER POWER GENERATION EXP
170025.C **549000** MISC OTHER POWER GENERATION EX
170025.C **551000** OTHR GEN MAINT SUPERV & ENG
170025.C **553000** OTHR GEN MAINT OF GENR PLANT
170025.C **554000** OTHR GEN MAINT MSC OTH PWR GEN
170025.C **920000** ADMIN AND GENERAL SALARIES
170025.C **921000** OFFICE SUPPLIES & EXPENSE
170025.C **923000** OUTSIDE SERVICES
170025.C **926000** EMPLOYEE PENSIONS & BENEFITS
170025.C **408100** PAYROLL SALES USE TAX
170025.C **TTL_OPERATING_EXPENSES** TOTAL OPERATING EXPENSES

Tie out FreeForm to Sched H17-1

	Oct 2024-Sep 2025	Oct 2025- Sep 2026	Total
Total OM	4,006,005	1,834,924	(2,171,081)
STA/SFA	(1,286,388)	(1,276,358)	10,030
MM	(1,961,840)	(144,359)	1,817,481
MM Accrual	-	-	-
Labor	(17,826)	(23,171)	(5,345)
Total	739,951	391,036	(348,915)
Sched H 100%	739,951	391,036	348,915
SBZ --->	-	-	0
Sched H Ownership '	428,393	226,389	654,782
SBZ --->	-	-	-

Tie out FreeForm to Sched H17-2

	Oct 2024-Sep 2025	Oct 2025- Sep 2026	Total
Total OM	301,919	794,620	492,700
STA/SFA	-	-	-
MM	(306,198)	(110,000)	196,198
MM Accrual	767,343	162,582	(604,761)
Labor	(155,223)	(111,607)	43,616
Total	607,842	735,594	127,753
Sched H 100%	607,842	735,594	127,753
SBZ --->	-	-	-
Sched H 42%	253,267	306,498	559,765
SBZ --->	-	-	-

Notes

File pulling actuals for Oct 2024- Sep 2025, last saved forecast for Oct 2025-Sep 2026 9 & 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

File pulling actuals for Oct 2024- Sep 2025, last saved forecast for Oct 2025-Sep 2026 9 & 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
 Includes ONLY Generation Function FERC accounts in the 546-554 range

		Month Total	CLFP CPGS COMBINED CYCLE.OpUnit	Direct Charges	All Products	BU Direct	Open Item	STAT Code
		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			
	546000	OTHR GEN OPS SUPERV & ENG	Spending Resources	Spending Resources	-	9,982	4,337	
546	546000	OTHR GEN OPS SUPERV & ENG	Res.LABLOAD	Labor & Labor Loads	-	700	4,337	
546	546000	OTHR GEN OPS SUPERV & ENG	Res.ITCST	Res.IT Costs	-	9,282	-	5,384
546	546000	OTHR GEN OPS SUPERV & ENG	Res.TRAVL	Res.Travel-Entertainment	-	-	-	-
	548000	OTHER POWER GENERATION EXP	Spending Resources	Spending Resources	103,010	319,726	56,518	106,734
548	548000	OTHER POWER GENERATION EXP	Res.LABLOAD	Labor & Labor Loads	-	340	-	523
548	548000	OTHER POWER GENERATION EXP	Res.MATER	Res.Materials	13,683	20,817	3,087	13,717
548	548000	OTHER POWER GENERATION EXP	Res.OFFEX	Res.Office & Facility Expense	4,872	35,788	4,787	23,583
548	548000	OTHER POWER GENERATION EXP	Res.OUTSV	Res.Outside Services	8,124	30,948	40,443	67,574
548	548000	OTHER POWER GENERATION EXP	Res.OTHCOS	Res.Other Cost of Sales	76,331	231,833	8,201	15,624
	549000	MISC OTHER POWER GENERATION EX	Spending Resources	Spending Resources	31,036	82,582	12,684	17,178
549	549000	MISC OTHER POWER GENERATION EX	Res.MATER	Res.Materials	-	-	97	91
549	549000	MISC OTHER POWER GENERATION EX	Res.OFFEX	Res.Office & Facility Expense	-	19,006	-	11,024
549	549000	MISC OTHER POWER GENERATION EX	Res.TRAVL	Res.Travel-Entertainment	46	296	-	269
549	549000	MISC OTHER POWER GENERATION EX	Res.OUTSV	Res.Outside Services	30,990	63,280	12,587	16,818
	551000	OTHR GEN MAINT SUPERV & ENG	Spending Resources	Spending Resources	-	-	2,838	8,211
551	551000	OTHR GEN MAINT SUPERV & ENG	Res.LABLOAD	Labor & Labor Loads	-	-	-	-
551	551000	OTHR GEN MAINT SUPERV & ENG	Res.MATER	Res.Materials	-	-	2,810	8,173
551	551000	OTHR GEN MAINT SUPERV & ENG	Res.OFFEX	Res.Office & Facility Expense	-	-	29	38
	553000	OTHR GEN MAINT OF GENR PLANT	Spending Resources	Spending Resources	1,046,377	1,132,431	201,040	129,800
553	553000	OTHR GEN MAINT OF GENR PLANT	Res.LABLOAD	Labor & Labor Loads	4,578	8,572	420	8,547
553	553000	OTHR GEN MAINT OF GENR PLANT	Res.MATER	Res.Materials	231,239	404,297	61,788	104,356
553	553000	OTHR GEN MAINT OF GENR PLANT	Res.ITCST	Res.IT Costs	-	-	11	3
553	553000	OTHR GEN MAINT OF GENR PLANT	Res.OFFEX	Res.Office & Facility Expense	7,629	20,513	178	1,053
553	553000	OTHR GEN MAINT OF GENR PLANT	Res.TRAVL	Res.Travel-Entertainment	-	3,143	-	1,823
553	553000	OTHR GEN MAINT OF GENR PLANT	Res.OUTSV	Res.Outside Services	802,931	690,819	138,643	15,841
553	553000	OTHR GEN MAINT OF GENR PLANT	Res.VECHL	Res.Vehicle Expense	-	28	-	16
553	553000	OTHR GEN MAINT OF GENR PLANT	Res.OTHCOS	Res.Other Cost of Sales	-	5,061	-	2,935
	553100	OTHR GEN MAINT COMPUTER HDWRE	Spending Resources	Spending Resources	-	-	-	-
553	553100	OTHR GEN MAINT COMPUTER HDWRE	Res.MATER	Res.Materials	-	-	-	-
	570000	TRANS MAINT OF STATION EQUIPM	Spending Resources	Spending Resources	363	11	-	-
570	570000	TRANS MAINT OF STATION EQUIPM	Res.LABLOAD	Labor & Labor Loads	281	11	-	-
570	570000	TRANS MAINT OF STATION EQUIPM	Res.VECHL	Res.Vehicle Expense	82	-	-	47
	550001	I/C OTHER GENERATION RENTS	Spending Resources	Spending Resources	329,121	957,267	319,090	957,269
550	550001	I/C OTHER GENERATION RENTS	Res.OUTSV	Res.Outside Services	329,121	957,267	319,090	957,269
	920000	ADMIN AND GENERAL SALARIES	Spending Resources	Spending Resources	-	-	420	2,765
920	920000	ADMIN AND GENERAL SALARIES	Res.LABLOAD	Labor & Labor Loads	-	-	420	2,765
	921000	OFFICE SUPPLIES & EXPENSE	Spending Resources	Spending Resources	-	36	309	292
921	921000	OFFICE SUPPLIES & EXPENSE	Res.OFFEX	Res.Office & Facility Expense	-	11	309	292
921	921000	OFFICE SUPPLIES & EXPENSE	Res.TRAVL	Res.Travel-Entertainment	-	25	-	-
	926000	EMPLOYEE PENSIONS & BENEFITS	Spending Resources	Spending Resources	1,109	1,807	371	3,669
926	926000	EMPLOYEE PENSIONS & BENEFITS	Res.LABLOAD	Labor & Labor Loads	1,109	1,807	371	3,669
	408100	PAYROLL SALES USE TAX	Spending Resources	Spending Resources	528	599	123	1,297
408	408100	PAYROLL SALES USE TAX	Res.LABLOAD	Labor & Labor Loads	528	599	123	1,297
TTL	TTL_OPERATING_EXPENSES	TOTAL OPERATING EXPENSES	Spending Resources	Spending Resources	1,511,544	2,494,461	603,373	1,231,551
STA	550000	OTHR GEN RENTS	Res.1851	Res.SHARED FACILITY AGREEMENT	-	-	-	-
STA	550001	I/C OTHER GENERATION RENTS	Res.1851	Res.SHARED FACILITY AGREEMENT	329,121	957,267	319,090	957,269
					329,121	957,267	319,090	957,269
MMA	553000	OTHR GEN MAINT OF GENR PLANT	Res.1850	Res.MAJOR GEN MAINT ACCRUALS	-	-	-	-

CHEYENNE LIGHT FUEL AND POWER Work Order

		CHY CHEY PRAIRIE Combined Cycle		Res.LABLOAD	Labor/Loads		MM Accrual/Release		STA/SFA		Major Maint		Less Labor/sta/sfa Test	
		Original Pull			Test	Proforma	Test	Proforma	Test	Proforma	Test	Proforma		
		546	-	14,319	-	5,037							-	
		548	422,737	163,252	340	523							422,396.13	
		549	113,618	29,862	-	-							113,617.95	
	5,384	550	1,286,388	1,276,358	-	-		STA	1,286,388	1,276,358			-	
	-	551	-	11,049	-	-							-	
		552	-	-	-	-							-	
		553	2,178,809	330,840	13,150	8,967	MMA	-	-		MM	1,961,839.75	144,359.22	203,818.93
	(10,264)	554	-	-	-	-							-	
	(15,414)	570	374	-	292	-							81.62	
	39,988	920	-	3,185	-	3,185							-	
	(164,917)	921	36	600	-	-							36.36	
		922	-	-	-	-							-	
	109	923	-	-	-	-							-	
	(11,024)	926	2,916	4,039	2,916	4,039							-	
	(42)	935	-	-	-	-							-	
	(37,622)	408	1,127	1,419	1,127	1,419							-	
		403	-	-	-	-							-	
	6,370	TTL	4,006,005	1,834,924	17,826	23,171			1,286,388	1,276,358		1,961,840	144,359	739,951
	39		4,006,005	1,834,924	17,826	23,171			1,286,388	1,276,358		1,961,840	144,359	739,950.99
			-	-	-	-			-	-		-	-	
			-	-	-	-			-	-		-	-	
	(272,247)													
	8	CHY CHEY PRAIRIE COMMON		Res.LABLOAD	Labor/Loads		MM Accrual		STA/SFA		Major Maint		Less Labor/sta/sfa Test	
	(15,609)	Original Pull			Test	Proforma	Test	Proforma	Test	Proforma	Test	Proforma		
	(1,823)	546	193,497	182,874	111,447	46,320							82,049.40	
	(776,774)	548	170,207	37,178	582	-							169,625.42	
	(16)	549	248,761	339,518	3,444	17,556							245,317.50	
	(2,935)	550	-	-	-	-		STA	-	-			-	
		551	-	4,505	-	-							-	
	-	552	-	-	-	-							-	
		553	(351,204)	195,723	5,238	13,279	MMA	(767,343)	(162,582)		MM	306,197.71	110,000.00	104,703.00
		554	47	-	-	-							47.22	
	(47)	570	-	-	-	-							-	
		920	-	12,212	-	12,212							-	
	-	921	1,152	369	-	-							1,151.68	
		922	-	-	-	-							-	
		923	4,948	-	-	-							4,947.52	
		926	25,730	16,490	25,730	16,490							-	
	342	935	-	-	-	-							-	
	(14)	408	8,781	5,750	8,781	5,750							-	
		403	-	-	-	-							-	
		TTL	301,919	794,620	155,223	111,607		(767,343)	(162,582)			306,198	110,000	607,842
			301,919	794,620	155,223	111,607		(767,343)	(162,582)			306,198	110,000	607,841.74
			-	-	-	-		-	-		-	-	-	

a/mm/mm accrual		Allocated CC			
Proforma	Test	Proforma			
9,282.00	-	5,374	5,374		
162,729.25	#####	94,212	#####		
29,861.66	65,779	17,288	(48,490)		
-	-	-	-		
11,048.89	-	6,397	6,397		
-	-	-	-		
177,513.51	#####	102,771	(15,229)		
-	-	-	-		
-	47	-	(47)		
-	-	-	-		
600.45	21	348	327		
-	-	-	-		
-	-	-	-		
-	-	-	-		
-	-	-	-		
-	-	-	-		
-	-	-	-		
-	-	-	-		
-	-	-	-		
-	-	-	-		
391,036	428,393	226,389			
391,035.76					

Combined Cycle Allocation Calculation	
CPGS CC Capacity Factor Black Hills Power (MW)	55.00
CPGS CC Capacity Factor Wyoming Electric (MW)	40.00
Total CPGS CC Capacity Factor (MW)	95.00
CPGS CC Capacity Factor Black Hills Power (%)	57.89%
CPGS CC Capacity Factor Wyoming Electric (%)	42.11%
Total CPGS CC Capacity Factor (%)	#####

a/mm/mm accrual		Allocated Common					
Proforma	Test	Proforma					
136,554.55	34,187	56,898	22,710				
37,177.64	70,677	15,491	(55,187)				
321,962.36	#####	134,151	31,935				
-	-	-	-				
4,505.27	-	1,877	1,877				
-	-	-	-				
235,025.35	43,626	97,927	54,301				
-	20	-	(20)				
-	-	-	-				
-	-	-	-				
369.08	480	154	(326)				
-	-	-	-				
-	2,061	-	(2,061)				
-	-	-	-				
-	-	-	-				
-	-	-	-				
-	-	-	-				
-	-	-	-				
735,594	253,267	306,498					
735,594.25							

Common Plant Allocation Calculation			
CPGS Common Capacity Factor Black Hills Power (MW)	55.00		
CPGS Common Capacity Factor Wyoming Electric (MW)	77.00		
Total CPGS Common Capacity Factor (MW)	132.00		
CPGS Common Capacity Factor Black Hills Power (%)	41.67%	57.89%	49.78%
CPGS Common Capacity Factor Wyoming Electric (%)	58.33%	42.11%	50.22%
Total CPGS Common Capacity Factor (%)	#####	#####	#####

To Schedule H-17

TOTAL CPGS		
	Test	Proforma
546	34,187	62,272
548	315,222	109,702
549	167,994	151,439
550	-	-
551	-	8,274
552	-	-
553	161,627	200,698
554	20	-
570	47	-
920	-	-
921	501	501
922	-	-
923	2,061	-
926	-	-
935	-	-
408	-	-
403	-	-
	681,660	532,887

		Month Total	CHY CHEY PRAIRIE COMMON	Direct Charges	All Products	BU Direct	Open Item	STAT CODE	CHEYENNE LIGHT FUEL AND POWER	Work Order	
		Actual Data	Actual Data	9 & 3 2025 Fest - Oct BOE 9 & 3 2025 Fest - Oct BOE	2025	2026					
		2024	2025	2025	2026						
		Quarter 4	SepYTD	Quarter 4	SepYTD						
	546000		OTHER GEN OPS SUPERV & ENG	Spending Resources	Spending Resources						
546	546000		OTHER GEN OPS SUPERV & ENG	Res.LABLOAD	Labor & Labor Loads	43,479	67,968	6,545	39,774		
546	546000		OTHER GEN OPS SUPERV & ENG	Res.MATER	Res.Materials	7	141	414	3,883	62	1,805
546	546000		OTHER GEN OPS SUPERV & ENG	Res.ITCST	Res.IT Costs	-	2,390	6,909	45,257	1,004	21,910
546	546000		OTHER GEN OPS SUPERV & ENG	Res.OFFEX	Res.Office & Facility Expense	857	1,986	303	707	1,194	424
546	546000		OTHER GEN OPS SUPERV & ENG	Res.TRAVL	Res.Travel-Entertainment	1,718	6,315	788	2,391	3,374	1,335
546	546000		OTHER GEN OPS SUPERV & ENG	Res.OUTSV	Res.Outside Services	-	-	45,244	16	-	19,009
546	546000		OTHER GEN OPS SUPERV & ENG	Res.VECHL	Res.Vehicle Expense	11,949	17,625	6,704	17,220	12,421	10,048
546	546000		OTHER GEN OPS SUPERV & ENG	Res.TRAINING	Res.Training	-	39,062	1,015	5,628	16,406	2,790
546	546000		OTHER GEN OPS SUPERV & ENG	Res.TOITX	Res.Taxes Othr Than Inc Tax	-	-	23	52	-	31
	548000		OTHER POWER GENERATION EXP	Spending Resources	Spending Resources	20,453	149,755	9,308	27,869		
548	548000		OTHER POWER GENERATION EXP	Res.LABLOAD	Labor & Labor Loads	-	582	-	-		
548	548000		OTHER POWER GENERATION EXP	Res.MATER	Res.Materials	4,957	59,039	4,960	14,923	26,878	8,351
548	548000		OTHER POWER GENERATION EXP	Res.OFFEX	Res.Office & Facility Expense	1,479	23,201	3,459	4,720	10,365	3,435
548	548000		OTHER POWER GENERATION EXP	Res.TRAVL	Res.Travel-Entertainment	56	28	-	-	35	-
548	548000		OTHER POWER GENERATION EXP	Res.OUTSV	Res.Outside Services	12,320	42,225	889	8,226	22,909	3,829
548	548000		OTHER POWER GENERATION EXP	Res.VECHL	Res.Vehicle Expense	1,641	1,613	-	-	1,367	-
548	548000		OTHER POWER GENERATION EXP	Res.OTHCOS	Res.Other Cost of Sales	-	23,067	-	-	9,688	-
	549000		MISC OTHER POWER GENERATION EX	Spending Resources	Spending Resources	50,470	198,292	87,888	251,630		
549	549000		MISC OTHER POWER GENERATION EX	Res.LABLOAD	Labor & Labor Loads	794	2,650	10,559	6,997		
549	549000		MISC OTHER POWER GENERATION EX	Res.MATER	Res.Materials	2,621	2,899	5,516	15,309	2,318	8,746
549	549000		MISC OTHER POWER GENERATION EX	Res.ITCST	Res.IT Costs	4,157	-	926	2,832	1,746	1,578
549	549000		MISC OTHER POWER GENERATION EX	Res.OFFEX	Res.Office & Facility Expense	29,558	88,226	44,522	122,969	49,470	70,346
549	549000		MISC OTHER POWER GENERATION EX	Res.TRAVL	Res.Travel-Entertainment	342	8,546	9,325	20,919	3,733	12,703
549	549000		MISC OTHER POWER GENERATION EX	Res.OUTSV	Res.Outside Services	12,998	88,787	14,140	51,018	42,750	27,366
549	549000		MISC OTHER POWER GENERATION EX	Res.VECHL	Res.Vehicle Expense	-	13	-	-	5	-
549	549000		MISC OTHER POWER GENERATION EX	Res.TRAINING	Res.Training	-	7,170	2,901	31,586	3,011	14,484
	551000		OTHER GEN MAINT SUPERV & ENG	Spending Resources	Spending Resources	-	-	(21,840)	26,346		
551	551000		OTHER GEN MAINT SUPERV & ENG	Res.LABLOAD	Labor & Labor Loads	-	-	-	-		
551	551000		OTHER GEN MAINT SUPERV & ENG	Res.MATER	Res.Materials	-	-	10,926	19,034	-	12,583
551	551000		OTHER GEN MAINT SUPERV & ENG	Res.OFFEX	Res.Office & Facility Expense	-	-	1,595	5,364	-	2,923
551	551000		OTHER GEN MAINT SUPERV & ENG	Res.TRAVL	Res.Travel-Entertainment	-	-	269	728	-	419
551	551000		OTHER GEN MAINT SUPERV & ENG	Res.OUTSV	Res.Outside Services	-	-	(34,631)	1,219	-	(14,033)
	552000		OTHER GEN MAINT OF STRUCTURES	Spending Resources	Spending Resources	-	-	-	-		
552	552000		OTHER GEN MAINT OF STRUCTURES	Res.OUTSV	Res.Outside Services	-	-	-	-	-	-
	553000		OTHER GEN MAINT OF GENR PLANT	Spending Resources	Spending Resources	(366,563)	(14,867)	(87,904)	283,628		
553	553000		OTHER GEN MAINT OF GENR PLANT	Res.LABLOAD	Labor & Labor Loads	3,699	1,539	3,927	9,352		
553	553000		OTHER GEN MAINT OF GENR PLANT	Res.MATER	Res.Materials	13,494	22,416	49,529	105,472	15,082	65,101
553	553000		OTHER GEN MAINT OF GENR PLANT	Res.ITCST	Res.IT Costs	-	16	16	36	-	30
553	553000		OTHER GEN MAINT OF GENR PLANT	Res.OFFEX	Res.Office & Facility Expense	5,552	45	365	1,461	2,351	767
553	553000		OTHER GEN MAINT OF GENR PLANT	Res.TRAVL	Res.Travel-Entertainment	227	280	-	-	213	-
553	553000		OTHER GEN MAINT OF GENR PLANT	Res.OUTSV	Res.Outside Services	(389,768)	(39,166)	(141,742)	167,286	142,132	79,013
553	553000		OTHER GEN MAINT OF GENR PLANT	Res.VECHL	Res.Vehicle Expense	233	19	-	-	106	-
	553200		OTHER GEN MAINT COMPUTER SOFTWR	Spending Resources	Spending Resources	-	30,225	-	-		
553200	553200		OTHER GEN MAINT COMPUTER SOFTWR	Res.ITCST	Res.IT Costs	-	30,225	-	-	12,695	-
	554000		OTHER GEN MAINT MSC OTH PWR GEN	Spending Resources	Spending Resources	-	47	-	-		
554	554000		OTHER GEN MAINT MSC OTH PWR GEN	Res.LABLOAD	Labor & Labor Loads	-	-	-	-	-	-
554	554000		OTHER GEN MAINT MSC OTH PWR GEN	Res.TRAVL	Res.Travel-Entertainment	-	47	-	-	20	-
	920000		ADMIN AND GENERAL SALARIES	Spending Resources	Spending Resources	-	-	3,927	8,284		
920	920000		ADMIN AND GENERAL SALARIES	Res.LABLOAD	Labor & Labor Loads	-	-	3,927	8,284		
	921000		OFFICE SUPPLIES & EXPENSE	Spending Resources	Spending Resources	-	1,152	169	200		
921	921000		OFFICE SUPPLIES & EXPENSE	Res.TELPH	Res.Telephone-Communications	-	-	-	-	-	-
921	921000		OFFICE SUPPLIES & EXPENSE	Res.ITCST	Res.IT Costs	-	195	-	-	82	-
921	921000		OFFICE SUPPLIES & EXPENSE	Res.OFFEX	Res.Office & Facility Expense	-	-	101	191	-	123
921	921000		OFFICE SUPPLIES & EXPENSE	Res.TRAVL	Res.Travel-Entertainment	-	957	68	9	402	32
	922000		ADMIN EXP TRANS CREDIT	Spending Resources	Spending Resources	-	-	-	-		
922	922000		ADMIN EXP TRANS CREDIT	Res.LOADS	Res.A&G & Field Engineering	-	-	-	-	-	-
	923000		OUTSIDE SERVICES	Spending Resources	Spending Resources	-	4,948	-	-		
923	923000		OUTSIDE SERVICES	Res.OUTSV	Res.Outside Services	-	4,948	-	-	2,078	-
	926000		EMPLOYEE PENSIONS & BENEFITS	Spending Resources	Spending Resources	9,414	16,317	3,467	13,024		
926	926000		EMPLOYEE PENSIONS & BENEFITS	Res.LABLOAD	Labor & Labor Loads	9,414	16,317	3,467	13,024		
926	926000		EMPLOYEE PENSIONS & BENEFITS	Res.LOADS	Res.A&G & Field Engineering	-	-	-	-	-	-
	408100		PAYROLL SALES USE TAX	Spending Resources	Spending Resources	3,941	4,840	1,146	4,604		
408	408100		PAYROLL SALES USE TAX	Res.LABLOAD	Labor & Labor Loads	3,941	4,840	1,146	4,604		
TTL	TTL_OPERATING_EXPENSES		TOTAL OPERATING EXPENSES	Spending Resources	Spending Resources	(224,276)	526,195	64,106	730,514		
STA	550000		OTHER GEN RENTS	Res.1851	Res.SHARED FACILITY AGREEMENT	-	-	-	-		
STA	550001		I/C OTHER GENERATION RENTS	Res.1851	Res.SHARED FACILITY AGREEMENT	-	-	-	-		
MMA	553000		OTHER GEN MAINT OF GENR PLANT	Res.1850	Res.MAJOR GEN MAINT ACCRUALS	(482,918)	(284,426)	(219,490)	56,908		

		Month Total	Direct Charges		All Products		BU Direct Open Item STAT Code		CHEYENNE LIGHT FUEL AND POWER	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	Sep YTD	Quarter 4	Sep YTD					
180020.OpUnit	CLFP CPGS COMBINED CYCLE.OpUnit	TTL O&M & OTH TAXE!	Total O&M Expenses and Other Taxes	Spending Resources	Spending Resources	1,023,325	948,097	144,359		
180020.OpUnit	CLFP CPGS COMBINED CYCLE.OpUnit	553000	OTHR GEN MAINT OF GENR PLANT	Res.LABLOAD	Labor & Labor Loads	4,578	5,004	-	-	-
180020.OpUnit	CLFP CPGS COMBINED CYCLE.OpUnit	553000	OTHR GEN MAINT OF GENR PLANT	Res.MATER	Res.Materials	208,907	278,713	18,180	-	-
180020.OpUnit	CLFP CPGS COMBINED CYCLE.OpUnit	553000	OTHR GEN MAINT OF GENR PLANT	Res.OFFEX	Res.Office & Facility Expense	7,629	12,753	-	-	-
180020.OpUnit	CLFP CPGS COMBINED CYCLE.OpUnit	553000	OTHR GEN MAINT OF GENR PLANT	Res.TRAVL	Res.Travel-Entertainment	-	2,796	-	-	-
180020.OpUnit	CLFP CPGS COMBINED CYCLE.OpUnit	553000	OTHR GEN MAINT OF GENR PLANT	Res.OUTSV	Res.Outside Services	802,211	643,769	126,179	-	-
180020.OpUnit	CLFP CPGS COMBINED CYCLE.OpUnit	553000	OTHR GEN MAINT OF GENR PLANT	Res.OTHCOS	Res.Other Cost of Sales	-	5,061	-	-	-
180020.OpUnit	CLFP CPGS COMBINED CYCLE.OpUnit	553000	OTHR GEN MAINT OF GENR PLANT	Spending Resources	Spending Resources	1,023,325	948,097	144,359	-	-
					Less Labor --->	1,018,747	943,093	144,359	-	-
180026.OpUnit	CHY CHEY PRAIRIE COMMON	TTL O&M & OTH TAXE!	Total O&M Expenses and Other Taxes	Spending Resources	Spending Resources	86,926	222,971	70,000	40,000	
180026.OpUnit	CHY CHEY PRAIRIE COMMON	553000	OTHR GEN MAINT OF GENR PLANT	Res.LABLOAD	Labor & Labor Loads	3,699	-	-	-	-
180026.OpUnit	CHY CHEY PRAIRIE COMMON	553000	OTHR GEN MAINT OF GENR PLANT	Res.MATER	Res.Materials	5,944	16,403	-	-	-
180026.OpUnit	CHY CHEY PRAIRIE COMMON	553000	OTHR GEN MAINT OF GENR PLANT	Res.OFFEX	Res.Office & Facility Expense	5418.01	0	0	0	0
180026.OpUnit	CHY CHEY PRAIRIE COMMON	553000	OTHR GEN MAINT OF GENR PLANT	Res.TRAVL	Res.Travel-Entertainment	226.79	0	0	0	0
180026.OpUnit	CHY CHEY PRAIRIE COMMON	553000	OTHR GEN MAINT OF GENR PLANT	Res.OUTSV	Res.Outside Services	71405.54	206568	70000	40000	40000
180026.OpUnit	CHY CHEY PRAIRIE COMMON	553000	OTHR GEN MAINT OF GENR PLANT	Res.VECHL	Res.Vehicle Expense	233.02	0	0	0	0
180026.OpUnit	CHY CHEY PRAIRIE COMMON	553000	OTHR GEN MAINT OF GENR PLANT	Spending Resources	Spending Resources	86926.19	222970.72	70000	40000	40000
					Less Labor --->	83,227	222,971	70,000	40,000	40,000

TTL_OPERATING_EXPENSES

180020.OpUnit	546000	OTHR GEN OPS SUPERV & ENG
180020.OpUnit	548000	OTHER POWER GENERATION EXP
180020.OpUnit	549000	MISC OTHER POWER GENERATION EX
180020.OpUnit	551000	OTHR GEN MAINT SUPERV & ENG
180020.OpUnit	553000	OTHR GEN MAINT OF GENR PLANT
180020.OpUnit	553100	OTHR GEN MAINT COMPUTER HDWRE
180020.OpUnit	570000	TRANS MAINT OF STATION EQUIPM
180020.OpUnit	550001	I/C OTHER GENERATION RENTS
180020.OpUnit	920000	ADMIN AND GENERAL SALARIES
180020.OpUnit	921000	OFFICE SUPPLIES & EXPENSE
180020.OpUnit	926000	EMPLOYEE PENSIONS & BENEFITS
180020.OpUnit	408100	PAYROLL SALES USE TAX
180026.OpUnit	546000	OTHR GEN OPS SUPERV & ENG
180026.OpUnit	548000	OTHER POWER GENERATION EXP
180026.OpUnit	549000	MISC OTHER POWER GENERATION EX
180026.OpUnit	551000	OTHR GEN MAINT SUPERV & ENG
180026.OpUnit	552000	OTHR GEN MAINT OF STRUCTURES
180026.OpUnit	553000	OTHR GEN MAINT OF GENR PLANT
180026.OpUnit	553200	OTHR GEN MAINT COMPUTER SOFTWR
180026.OpUnit	554000	OTHR GEN MAINT MSC OTH PWR GEN
180026.OpUnit	920000	ADMIN AND GENERAL SALARIES
180026.OpUnit	921000	OFFICE SUPPLIES & EXPENSE
180026.OpUnit	922000	ADMIN EXP TRANS CREDIT
180026.OpUnit	923000	OUTSIDE SERVICES
180026.OpUnit	926000	EMPLOYEE PENSIONS & BENEFITS
180026.OpUnit	408100	PAYROLL SALES USE TAX

Tie out FreeForm to Sched H13 1

	Oct 2024-Sep 2025	Oct 2025- Sep 2026	Total
Total OM	2,535,036	1,348,593	1,186,443
STA/SFA	(565,173)	(560,880)	(4,293)
MM	(840,114)	(64,218)	(775,896)
MM Accrual	-	-	-
Misc Accounts	(67,721)	(113,501)	45,780
Toal	1,062,028	609,995	452,033
Sched H	1,062,028	609,995	452,033
SBZ -->	-	-	-

Notes

File pulling actuals for Oct 2024- Sep 2025, last saved forecast for Oct 2025-Sep 2026
 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
 Includes ONLY Generation Function FERC accounts in the 546-554 range

9 & 3 2025 Fcst - Oct BOD

Tie out FreeForm to Sched H13 2

	Oct 2024-Sep 2025	DECYTD 2027	Total
Total OM	-	3,656,741	(3,656,741)
STA/SFA	-	-	-
MM	-	(175,000)	175,000
MM Accrual	-	-	-
Misc Accounts	-	(124,881)	124,881
Toal	-	3,356,860	(3,356,860)
Sched H	-	3,356,860	(3,356,860)
SBZ -->	-	-	-

Notes

File pulling actuals for Oct 2024- Sep 2025, last saved forecast for DECYTD 2027
 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
 Includes ONLY Generation Function FERC accounts in the 546-554 range

9 & 3 2025 Fcst - Oct BOD

Tie out FreeForm to Sched H13 3

	Oct 2024-Sep 2025	DECYTD 2027	Total
Total OM	-	21,060	(21,060)
STA/SFA	-	-	-
MM	-	-	-
MM Accrual	-	-	-
Misc Accounts	-	-	-
Toal	-	21,060	(21,060)
Sched H	-	21,060	(21,060)
SBZ -->	-	-	-

Notes

ANTICIPATE COSTS FROM BF COMMON WILL BE HERE PLUS MORE - this needs revisited
 File pulling actuals for Oct 2024- Sep 2025, last saved forecast for DECYTD 2027
 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
 Includes ONLY Generation Function FERC accounts in the 546-554 range

9 & 3 2025 Fcst - Oct BOD

		Month Total	BHP LANGE CT.OpUnit	Direct Charges	All Products		BU Direct	Open Item	STAT Code	BLACK HILLS POWER INC	Work Order	
		Actual Data	Actual Data	9 & 3 2025 Fest - Oct BOD	9 & 3 2025 Fest - Oct BOD	2026						
		2024	2025	2025	2025	2026						
		Quarter 4	SepYTD	Quarter 4	SepYTD	Quarter 4	SepYTD					
546000	OTHR GEN OPS SUPERV & ENG	Spending Resources	Spending Resources	10,697	6,235	12,719	54,882					
546 546000	OTHR GEN OPS SUPERV & ENG	Res.LABLOAD	Labor & Labor Loads	-	-	443	24,654					
546 546000	OTHR GEN OPS SUPERV & ENG	Res.ITCST	Res.IT Costs	9,437	2,390	12,260	28,062					
546 546000	OTHR GEN OPS SUPERV & ENG	Res.OFFEX	Res.Office & Facility Expense	640	1,116	-	-					
546 546000	OTHR GEN OPS SUPERV & ENG	Res.TRAVL	Res.Travel-Entertainment	589	851	5	1,896					
546 546000	OTHR GEN OPS SUPERV & ENG	Res.OUTSV	Res.Outside Services	30	1,877	10	270					
548000	OTHER POWER GENERATION EXP	Spending Resources	Spending Resources	26,525	114,298	21,960	111,304					
548 548000	OTHER POWER GENERATION EXP	Res.LABLOAD	Labor & Labor Loads	8,879	37,874	-	52,352					
548 548000	OTHER POWER GENERATION EXP	Res.MATER	Res.Materials	4,726	10,154	4,225	24,079					
548 548000	OTHER POWER GENERATION EXP	Res.ITCST	Res.IT Costs	-	5,403	-	-					
548 548000	OTHER POWER GENERATION EXP	Res.OFFEX	Res.Office & Facility Expense	639	2,717	736	9,523					
548 548000	OTHER POWER GENERATION EXP	Res.TRAVL	Res.Travel-Entertainment	-	-	-	-					
548 548000	OTHER POWER GENERATION EXP	Res.OUTSV	Res.Outside Services	10,724	27,058	15,001	19,365					
548 548000	OTHER POWER GENERATION EXP	Res.OTHCOS	Res.Other Cost of Sales	1,558	31,093	1,998	5,985					
549000	MISC OTHER POWER GENERATION EX	Spending Resources	Spending Resources	4,104	1,622	4,510	7,131					
549 549000	MISC OTHER POWER GENERATION EX	Res.LABLOAD	Labor & Labor Loads	-	-	-	-					
549 549000	MISC OTHER POWER GENERATION EX	Res.MATER	Res.Materials	-	-	-	34					
549 549000	MISC OTHER POWER GENERATION EX	Res.ITCST	Res.IT Costs	4,104	-	510	1,561					
549 549000	MISC OTHER POWER GENERATION EX	Res.OFFEX	Res.Office & Facility Expense	-	127	1,988	2,358					
549 549000	MISC OTHER POWER GENERATION EX	Res.TRAVL	Res.Travel-Entertainment	-	224	-	361					
549 549000	MISC OTHER POWER GENERATION EX	Res.OUTSV	Res.Outside Services	-	1,271	837	2,278					
549 549000	MISC OTHER POWER GENERATION EX	Res.TRAINING	Res.Training	-	-	1,174	539					
550000	OTHR GEN RENTS	Spending Resources	Spending Resources	145,140	422,810	140,765	422,327					
550 550000	OTHR GEN RENTS	Res.OFFEX	Res.Office & Facility Expense	627	2,150	545	1,667					
550 550000	OTHR GEN RENTS	Res.OUTSV	Res.Outside Services	144,513	420,660	140,220	420,660					
551000	OTHR GEN MAINT SUPERV & ENG	Spending Resources	Spending Resources	54	16	3,820	23,872					
551 551000	OTHR GEN MAINT SUPERV & ENG	Res.MATER	Res.Materials	-	-	1,584	1,579					
551 551000	OTHR GEN MAINT SUPERV & ENG	Res.OFFEX	Res.Office & Facility Expense	-	-	95	189					
551 551000	OTHR GEN MAINT SUPERV & ENG	Res.TRAVL	Res.Travel-Entertainment	54	4	191	2,660					
551 551000	OTHR GEN MAINT SUPERV & ENG	Res.OUTSV	Res.Outside Services	-	-	1,942	19,415					
551 551000	OTHR GEN MAINT SUPERV & ENG	Res.VECHL	Res.Vehicle Expense	-	12	7	29					
553000	OTHR GEN MAINT OF GENR PLANT	Spending Resources	Spending Resources	158,077	1,521,150	67,692	364,111					
553 553000	OTHR GEN MAINT OF GENR PLANT	Res.LABLOAD	Labor & Labor Loads	29,950	108,639	28,539	217,515					
553 553000	OTHR GEN MAINT OF GENR PLANT	Res.MATER	Res.Materials	19,037	648,343	2,951	43,210					
553 553000	OTHR GEN MAINT OF GENR PLANT	Res.ITCST	Res.IT Costs	-	-	1,049	1,513					
553 553000	OTHR GEN MAINT OF GENR PLANT	Res.OFFEX	Res.Office & Facility Expense	45,406	313,111	-	641					
553 553000	OTHR GEN MAINT OF GENR PLANT	Res.TRAVL	Res.Travel-Entertainment	22	2,695	-	-					
553 553000	OTHR GEN MAINT OF GENR PLANT	Res.OUTSV	Res.Outside Services	63,227	445,834	33,758	100,853					
553 553000	OTHR GEN MAINT OF GENR PLANT	Res.VECHL	Res.Vehicle Expense	437	2,528	1,395	378					
553200	OTHR GEN MAINT COMPUTER SOFTWR	Spending Resources	Spending Resources	-	53,173	-	-					
553 553200	OTHR GEN MAINT COMPUTER SOFTWR	Res.LABLOAD	Labor & Labor Loads	-	294	-	-					
553 553200	OTHR GEN MAINT COMPUTER SOFTWR	Res.ITCST	Res.IT Costs	-	52,798	-	-					
553 553200	OTHR GEN MAINT COMPUTER SOFTWR	Res.TRAVL	Res.Travel-Entertainment	-	76	-	-					
553 553200	OTHR GEN MAINT COMPUTER SOFTWR	Res.VECHL	Res.Vehicle Expense	-	5	-	-					
554000	OTHR GEN MAINT MSC OTH PWR GEN	Spending Resources	Spending Resources	-	3,413	-	-					
554 554000	OTHR GEN MAINT MSC OTH PWR GEN	Res.LABLOAD	Labor & Labor Loads	-	2,412	-	-					
554 554000	OTHR GEN MAINT MSC OTH PWR GEN	Res.TRAVL	Res.Travel-Entertainment	-	1,001	-	-					
920000	ADMIN AND GENERAL SALARIES	Spending Resources	Spending Resources	-	-	266	17,711					
920 920000	ADMIN AND GENERAL SALARIES	Res.LABLOAD	Labor & Labor Loads	-	-	266	17,711					
921000	OFFICE SUPPLIES & EXPENSE	Spending Resources	Spending Resources	-	116	10	270					
921 921000	OFFICE SUPPLIES & EXPENSE	Res.MATER	Res.Materials	-	-	10	270					
921 921000	OFFICE SUPPLIES & EXPENSE	Res.OFFEX	Res.Office & Facility Expense	-	16	-	-					
921 921000	OFFICE SUPPLIES & EXPENSE	Res.TRAVL	Res.Travel-Entertainment	-	101	-	-					
922000	ADMIN EXP TRANS CREDIT	Spending Resources	Spending Resources	-	-	-	-					
922 922000	ADMIN EXP TRANS CREDIT	Res.LOADS	Res.A&G & Field Engineering	-	-	-	-					
923000	OUTSIDE SERVICES	Spending Resources	Spending Resources	-	19,195	10	270					
923 923000	OUTSIDE SERVICES	Res.OUTSV	Res.Outside Services	-	19,195	10	270					
926000	EMPLOYEE PENSIONS & BENEFITS	Spending Resources	Spending Resources	6,744	27,456	6,089	64,176					
926 926000	EMPLOYEE PENSIONS & BENEFITS	Res.LABLOAD	Labor & Labor Loads	6,744	27,456	6,089	64,176					
926 926000	EMPLOYEE PENSIONS & BENEFITS	Res.LOADS	Res.A&G & Field Engineering	-	-	-	-					
408100	PAYROLL SALES USE TAX	Spending Resources	Spending Resources	3,529	10,681	2,013	22,685					
408 408100	PAYROLL SALES USE TAX	Res.LABLOAD	Labor & Labor Loads	3,529	10,681	2,013	22,685					
TTL	TTL_OPERATING_EXPENSE: TOTAL OPERATING EXPENSES	Spending Resources	Spending Resources	354,870	2,180,166	259,853	1,088,740					
STA 550000	OTHR GEN RENTS	Res.1851	Res.SHARED FACILITY AGREEMENT	144,513	420,660	140,220	420,660					
STA 550001	LC OTHER GENERATION RENTS	Res.1851	Res.SHARED FACILITY AGREEMENT	-	-	-	-					
				144,513	420,660	140,220	420,660					
MMA 553000	OTHR GEN MAINT OF GENR PLANT	Res.1850	Res.MAJOR GEN MAINT ACCRUALS	-	-	-	-					

	Original Pull		Res.LABLOAD	Labor/Loads		MM Accrual/Release		STA/SFA		Major Maint		Less Labor/sta/sfa/mm/mm accrual	
	Test	Proforma		Test	Proforma	Test	Proforma	Test	Proforma	Test	Proforma	Test	Proforma
546	16,931	67,601		-	25,097							16,931	42,504
548	140,823	133,264		46,753	52,352							94,071	80,912
549	5,726	11,641		-	-							5,726	11,641
550	567,950	563,092		-	-		STA	565,173	560,880			2,777	2,212
551	69	27,692		-	-							69	27,692
552	-	-		-	-							-	-
553	1,732,400	431,803		138,882	246,054	MMA	-	-		816,496	64,218	777,022	121,531
554	3,413	-		2,412	-							1,001	-
920	-	17,977		-	17,977							-	-
921	116	281		-	-							116	281
922	-	-		-	-							-	-
923	19,195	281		-	-							19,195	281
926	34,200	70,265		34,200	70,265							-	-
935	-	-		-	-							-	-
408	14,210	24,698		14,210	24,698							-	-
403	-	-		-	-							-	-
	2,535,036	1,348,593		236,458	436,442				565,173	560,880		816,496	64,218
TTL	2,535,036	1,348,593		236,458	436,442				565,173	560,880		816,496	64,218
	-	-		-	-				-	-		-	-

TTL	TTL_OPERATING_EXPENSES	TOTAL OPERATING EXPENSES	Spending Resources	Spending Resources
546	546000	OTHR GEN OPS SUPERV & ENG	Spending Resources	Spending Resources
548	548000	OTHER POWER GENERATION EXP	Spending Resources	Spending Resources
549	549000	MISC OTHER POWER GENERATION EX	Spending Resources	Spending Resources
551	551000	OTHR GEN MAINT SUPERV & ENG	Spending Resources	Spending Resources
553	553000	OTHR GEN MAINT OF GENR PLANT	Spending Resources	Spending Resources
926	926000	EMPLOYEE PENSIONS & BENEFITS	Spending Resources	Spending Resources
408	408100	PAYROLL SALES USE TAX	Spending Resources	Spending Resources
	TTL_OPERATING_EXPENSES	TOTAL OPERATING EXPENSES	Res.LABLOAD	Labor & Labor Loads
	553000	OTHR GEN MAINT OF GENR PLANT	Res.LABLOAD	Labor & Labor Loads
	926000	EMPLOYEE PENSIONS & BENEFITS	Res.LABLOAD	Labor & Labor Loads
	408100	PAYROLL SALES USE TAX	Res.LABLOAD	Labor & Labor Loads
	TTL_OPERATING_EXPENSES	TOTAL OPERATING EXPENSES	Res.MATER	Res.Materials
	548000	OTHER POWER GENERATION EXP	Res.MATER	Res.Materials
	549000	MISC OTHER POWER GENERATION EX	Res.MATER	Res.Materials
	551000	OTHR GEN MAINT SUPERV & ENG	Res.MATER	Res.Materials
	553000	OTHR GEN MAINT OF GENR PLANT	Res.MATER	Res.Materials
	TTL_OPERATING_EXPENSES	TOTAL OPERATING EXPENSES	Res.OFFEX	Res.Office & Facility Expense
	548000	OTHER POWER GENERATION EXP	Res.OFFEX	Res.Office & Facility Expense
	549000	MISC OTHER POWER GENERATION EX	Res.OFFEX	Res.Office & Facility Expense
	551000	OTHR GEN MAINT SUPERV & ENG	Res.OFFEX	Res.Office & Facility Expense
	553000	OTHR GEN MAINT OF GENR PLANT	Res.OFFEX	Res.Office & Facility Expense
	TTL_OPERATING_EXPENSES	TOTAL OPERATING EXPENSES	Res.TRAVL	Res.Travel-Entertainment
	549000	MISC OTHER POWER GENERATION EX	Res.TRAVL	Res.Travel-Entertainment
	551000	OTHR GEN MAINT SUPERV & ENG	Res.TRAVL	Res.Travel-Entertainment
	TTL_OPERATING_EXPENSES	TOTAL OPERATING EXPENSES	Res.OUTSV	Res.Outside Services
	548000	OTHER POWER GENERATION EXP	Res.OUTSV	Res.Outside Services
	549000	MISC OTHER POWER GENERATION EX	Res.OUTSV	Res.Outside Services
	553000	OTHR GEN MAINT OF GENR PLANT	Res.OUTSV	Res.Outside Services
	TTL_OPERATING_EXPENSES	TOTAL OPERATING EXPENSES	Res.VECHL	Res.Vehicle Expense
	551000	OTHR GEN MAINT SUPERV & ENG	Res.VECHL	Res.Vehicle Expense
	553000	OTHR GEN MAINT OF GENR PLANT	Res.VECHL	Res.Vehicle Expense
	TTL_OPERATING_EXPENSES	TOTAL OPERATING EXPENSES	Res.TRAINING	Res.Training
	546000	OTHR GEN OPS SUPERV & ENG	Res.TRAINING	Res.Training
	TTL_OPERATING_EXPENSES	TOTAL OPERATING EXPENSES	Res.TOITX	Res.Taxes Othr Than Inc Tax
	553000	OTHR GEN MAINT OF GENR PLANT	Res.TOITX	Res.Taxes Othr Than Inc Tax
STA	550000	OTHR GEN RENTS	Res.1851	Res.SHARED FACILITY AGREEMENT
STA	550001	I/C OTHER GENERATION RENTS	Res.1851	Res.SHARED FACILITY AGREEMENT
MMA	553000	OTHR GEN MAINT OF GENR PLANT	Res.1850	Res.MAJOR GEN MAINT ACCRUALS

Month Total Actual Data 2024 Quarter 4	BHP LANGE COMMON.OpUnit Actual Data 2025 SepYTD	Direct Charges 9 & 3 2025 Fest - Oct BOD 2025 Quarter 4	All Products 9 & 3 2025 Fest - Oct BOD 2026 SepYTD	BU Direct	Open Item 9 & 3 2025 Fest - Oct BOD 2027 DecYTD
-	-	-	-	-	21,060
-	-	-	-	-	2,505
-	-	-	-	-	3,390
-	-	-	-	-	5710.11
-	-	-	-	-	3004.08
-	-	-	-	-	6450.87
-	-	-	-	-	0
-	-	-	-	-	0
-	-	-	-	-	0
-	-	-	-	-	0
-	-	-	-	-	0
-	-	-	-	-	0
-	-	-	-	-	687.13
-	-	-	-	-	294.29
-	-	-	-	-	103.77
-	-	-	-	-	64.44
-	-	-	-	-	224.63
-	-	-	-	-	7799.51
-	-	-	-	-	1780.52
-	-	-	-	-	3807.36
-	-	-	-	-	1379.9
-	-	-	-	-	831.73
-	-	-	-	-	1555.11
-	-	-	-	-	151.7
-	-	-	-	-	1403.41
-	-	-	-	-	3004
-	-	-	-	-	1315.22
-	-	-	-	-	1647.28
-	-	-	-	-	41.5
-	-	-	-	-	5493.55
-	-	-	-	-	156.33
-	-	-	-	-	5337.22
-	-	-	-	-	2504.76
-	-	-	-	-	2504.76
-	-	-	-	-	15.79
-	-	-	-	-	15.79
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

STAT Code All GL Business Units Work Order

	Original Pull			Less STA/SFA	
	Test	Proforma		Test	Proforma
546	-	2,505	-	2,505	
548	-	3,390	-	3,390	
549	-	5,710	-	5,710	
550	-	-	STA	-	
551	-	3,004	-	3,004	
552	-	-	-	-	
553	-	6,451	-	6,451	
554	-	-	-	-	
920	-	-	-	-	
921	-	-	-	-	
922	-	-	-	-	
923	-	-	-	-	
926	-	-	-	-	
935	-	-	-	-	
408	-	-	-	-	
403	-	-	-	-	
	-	21,060	-	21,060	
TTL	-	21,060	-	21,060	
	-	-	-	-	

		Month Total	Direct Charges		All Products	BU Direct Open Item	STAT Code			
		Actual Data	Actual Data	9 & 3 2025 Fest - Oct BOD	9 & 3 2025 Fest - Oct BOD	9 & 3 2025 Fest - Oct BOD	BLACK HILLS POWER INC Generation Major Maintenance			
		2024	2025	2025	2026	2027				
		Quarter 4	SepYTD	Quarter 4	SepYTD	DecYTD				
170013.OpUnit	BHP LANGE CT.OpUnit	TTL O&M & OTH TAXE: Total O&M Expenses and Other Taxes	Spending Resources	Spending Resources						
		46,063.68	794,050.27	-	64,217.54	407,610.62				
170013.OpUnit	BHP LANGE CT.OpUnit	553000	OTHER GEN MAINT OF GENR PLANT	Res.LABLOAD	Labor & Labor Loads	974.22	22,643.31	-	-	-
170013.OpUnit	BHP LANGE CT.OpUnit	553000	OTHER GEN MAINT OF GENR PLANT	Res.MATER	Res.Materials	-	31,267.16	-	8,440.87	8,954.92
170013.OpUnit	BHP LANGE CT.OpUnit	553000	OTHER GEN MAINT OF GENR PLANT	Res.OFFEX	Res.Office & Facility Expense	45,089.46	311,771.85	-	-	-
170013.OpUnit	BHP LANGE CT.OpUnit	553000	OTHER GEN MAINT OF GENR PLANT	Res.TRAVL	Res.Travel-Entertainment	-	2,519.15	-	-	-
170013.OpUnit	BHP LANGE CT.OpUnit	553000	OTHER GEN MAINT OF GENR PLANT	Res.OUTSV	Res.Outside Services	-	425,830.80	-	55,776.67	398,655.70
170013.OpUnit	BHP LANGE CT.OpUnit	553000	OTHER GEN MAINT OF GENR PLANT	Res.VECHL	Res.Vehicle Expense	-	18.00	-	-	-
170013.OpUnit	BHP LANGE CT.OpUnit	553000	OTHER GEN MAINT OF GENR PLANT	Spending Resources	Spending Resources	46,063.68	794,050.27	-	64,217.54	407,610.62
			Less Labor -->			45,089.46	771,406.96	-	64,217.54	407,610.62
170028.OpUnit	BHP LANGE II.OpUnit	TTL O&M & OTH TAXE: Total O&M Expenses and Other Taxes	Spending Resources	Spending Resources						
		-	-	-	-	-	-	-	175,000.00	
170028.OpUnit	BHP LANGE II.OpUnit	553000	OTHER GEN MAINT OF GENR PLANT	Res.OUTSV	Res.Outside Services	-	-	-	-	175,000.00
170028.OpUnit	BHP LANGE II.OpUnit	553000	OTHER GEN MAINT OF GENR PLANT	Spending Resources	Spending Resources	-	-	-	-	175,000.00
			Less Labor -->			-	-	-	-	175,000.00
170029.OpUnit	BHP LANGE COMMON.OpUnit	TTL O&M & OTH TAXE: Total O&M Expenses and Other Taxes	Spending Resources	Spending Resources						
		-	-	-	-	-	-	-	-	-
170029.OpUnit	BHP LANGE COMMON.OpUnit	553000	OTHER GEN MAINT OF GENR PLANT	Res.LABLOAD	Labor & Labor Loads	-	-	-	-	-
170029.OpUnit	BHP LANGE COMMON.OpUnit	553000	OTHER GEN MAINT OF GENR PLANT	Spending Resources	Spending Resources	-	-	-	-	-
			Less Labor -->			-	-	-	-	-

	TTL_OPERATING_EXPENSES	TOTAL OPERATING EXPENSES
170013.OpUnit	546000	OTHR GEN OPS SUPERV & ENG
170013.OpUnit	548000	OTHER POWER GENERATION EXP
170013.OpUnit	549000	MISC OTHER POWER GENERATION EX
170013.OpUnit	550000	OTHR GEN RENTS
170013.OpUnit	551000	OTHR GEN MAINT SUPERV & ENG
170013.OpUnit	553000	OTHR GEN MAINT OF GENR PLANT
170013.OpUnit	553200	OTHR GEN MAINT COMPUTER SOFTWR
170013.OpUnit	554000	OTHR GEN MAINT MSC OTH PWR GEN
170013.OpUnit	920000	ADMIN AND GENERAL SALARIES
170013.OpUnit	921000	OFFICE SUPPLIES & EXPENSE
170013.OpUnit	922000	ADMIN EXP TRANS CREDIT
170013.OpUnit	923000	OUTSIDE SERVICES
170013.OpUnit	926000	EMPLOYEE PENSIONS & BENEFITS
170013.OpUnit	408100	PAYROLL SALES USE TAX

	TTL_OPERATING_EXPENSES	TOTAL OPERATING EXPENSES
170028.OpUnit	553000	OTHR GEN MAINT OF GENR PLANT
170028.OpUnit	921000	OFFICE SUPPLIES & EXPENSE
170028.OpUnit	926000	EMPLOYEE PENSIONS & BENEFITS
170028.OpUnit	408100	PAYROLL SALES USE TAX

170029.OpUnit **TTL_OPERATING_EXPENSE!**TOTAL OPERATING EXPENSES

Tie out FreeForm to Sched H14

	Oct 2024-Sep 2025	Oct 2025- Sep 2026	Total Variance
Total OM	1,572,622	1,841,092	(268,470)
STA/SFA	(948,027)	(998,139)	50,112
MM	(94,260)	(320,432)	226,172
MM Accrual	-	-	-
Misc Accounts	(71,906)	(86,620)	14,714
Total	458,429	435,901	22,528
Sched H	458,429	435,901	22,528
SBZ ---->	-	-	-

Notes

File pulling actuals for Oct 2024- Sep 2025, last saved forecast for Oct 2025-Sep 2026
 Includes ONLY Generation Function FERC accounts in the 546-554 range
 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

9 & 3 2025 Fcst - Oct BOD

				Month Total	BHP NSC CT1.OpUnit	Direct Charges	
				Actual Data	Actual Data	9 & 3 2025 Fest - Oct BOD	
				2024	2025	2025	
				Quarter 4	SepYTD	Quarter 4	
	510000	STEAM MAINT SUPERVISION & ENG	Spending Resources	Spending Resources	-	-	264
546	510000	STEAM MAINT SUPERVISION & ENG	Res.LABLOAD	Labor & Labor Loads	-	-	264
	546000	OTHR GEN OPS SUPERV & ENG	Spending Resources	Spending Resources	9,465	2,411	10,043
546	546000	OTHR GEN OPS SUPERV & ENG	Res.LABLOAD	Labor & Labor Loads	-	-	10,043
546	546000	OTHR GEN OPS SUPERV & ENG	Res.ITCST	Res.IT Costs	9,437	2,390	-
546	546000	OTHR GEN OPS SUPERV & ENG	Res.TRAVL	Res.Travel-Entertainment	28	21	-
	548000	OTHER POWER GENERATION EXP	Spending Resources	Spending Resources	51,063	167,112	23,939
548	548000	OTHER POWER GENERATION EXP	Res.LABLOAD	Labor & Labor Loads	45,031	141,377	8,073
548	548000	OTHER POWER GENERATION EXP	Res.MATER	Res.Materials	6,032	17,963	828
548	548000	OTHER POWER GENERATION EXP	Res.ITCST	Res.IT Costs	-	-	-
548	548000	OTHER POWER GENERATION EXP	Res.TRAVL	Res.Travel-Entertainment	-	49	-
548	548000	OTHER POWER GENERATION EXP	Res.OUTSV	Res.Outside Services	-	7,680	14,733
548	548000	OTHER POWER GENERATION EXP	Res.VECHL	Res.Vehicle Expense	-	44	-
548	548000	OTHER POWER GENERATION EXP	Res.OTHCOS	Res.Other Cost of Sales	-	-	306
	549000	MISC OTHER POWER GENERATION EX	Spending Resources	Spending Resources	(9,132)	38,925	102
549	549000	MISC OTHER POWER GENERATION EX	Res.LABLOAD	Labor & Labor Loads	(1,247)	-	-
549	549000	MISC OTHER POWER GENERATION EX	Res.MATER	Res.Materials	85	-	-
549	549000	MISC OTHER POWER GENERATION EX	Res.OFFEX	Res.Office & Facility Expense	-	-	102
549	549000	MISC OTHER POWER GENERATION EX	Res.OUTSV	Res.Outside Services	(7,971)	38,925	-
	550000	OTHR GEN RENTS	Spending Resources	Spending Resources	237,742	704,984	248,122
550	550000	OTHR GEN RENTS	Res.OUTSV	Res.Outside Services	237,742	704,984	248,122
	551000	OTHR GEN MAINT SUPERV & ENG	Spending Resources	Spending Resources	-	-	133
551	551000	OTHR GEN MAINT SUPERV & ENG	Res.TRAVL	Res.Travel-Entertainment	-	-	133
551	551000	OTHR GEN MAINT SUPERV & ENG	Res.OUTSV	Res.Outside Services	-	-	-
	553000	OTHR GEN MAINT OF GENR PLANT	Spending Resources	Spending Resources	117,194	171,009	398,707
553	553000	OTHR GEN MAINT OF GENR PLANT	Res.LABLOAD	Labor & Labor Loads	20,049	49,424	57,277
553	553000	OTHR GEN MAINT OF GENR PLANT	Res.MATER	Res.Materials	53,349	44,018	47,297
553	553000	OTHR GEN MAINT OF GENR PLANT	Res.OFFEX	Res.Office & Facility Expense	2,116	2,036	-
553	553000	OTHR GEN MAINT OF GENR PLANT	Res.TRAVL	Res.Travel-Entertainment	15	-	90
553	553000	OTHR GEN MAINT OF GENR PLANT	Res.OUTSV	Res.Outside Services	41,664	75,530	294,043
	553200	OTHR GEN MAINT COMPUTER SOFTWR	Spending Resources	Spending Resources	-	4,642	-
553	553200	OTHR GEN MAINT COMPUTER SOFTWR	Res.LABLOAD	Labor & Labor Loads	-	514	-
553	553200	OTHR GEN MAINT COMPUTER SOFTWR	Res.ITCST	Res.IT Costs	-	4,079	-
553	553200	OTHR GEN MAINT COMPUTER SOFTWR	Res.TRAVL	Res.Travel-Entertainment	-	49	-
	550001	I/C OTHER GENERATION RENTS	Spending Resources	Spending Resources	1,062	4,240	1,413
550	550001	I/C OTHER GENERATION RENTS	Res.OUTSV	Res.Outside Services	1,062	4,240	1,413
	920000	ADMIN AND GENERAL SALARIES	Spending Resources	Spending Resources	-	-	-
920	920000	ADMIN AND GENERAL SALARIES	Res.LABLOAD	Labor & Labor Loads	-	-	-
	923000	OUTSIDE SERVICES	Spending Resources	Spending Resources	2,104	-	-
923	923000	OUTSIDE SERVICES	Res.OUTSV	Res.Outside Services	2,104	-	-
	926000	EMPLOYEE PENSIONS & BENEFITS	Spending Resources	Spending Resources	11,943	38,680	16,200
926	926000	EMPLOYEE PENSIONS & BENEFITS	Res.LABLOAD	Labor & Labor Loads	11,943	38,680	16,200
	408100	PAYROLL SALES USE TAX	Spending Resources	Spending Resources	5,548	13,630	5,356
408	408100	PAYROLL SALES USE TAX	Res.LABLOAD	Labor & Labor Loads	5,548	13,630	5,356
TTL	TTL_OPERATING_EXPENSES	TOTAL OPERATING EXPENSES	Spending Resources	Spending Resources	426,989	1,145,632	704,279
				_SBZ	-	-	-
STA	550000	OTHR GEN RENTS	Res.1851	Res.SHARED FACILITY AGREEMENT	237,742	704,984	248,122
STA	550001	I/C OTHER GENERATION RENTS	Res.1851	Res.SHARED FACILITY AGREEMENT	1,062	4,240	1,413
					238,804	709,224	249,535
MMA	553000	OTHR GEN MAINT OF GENR PLANT	Res.1850	Res.MAJOR GEN MAINT ACCRUALS	-	-	-

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

9 & 3 2025 Fcst - Oct BOD

2026

SepYTD

624	_<---- Included w/ 546000 for now, need to adjust forecast		
624			
8,323			
-			
8,323	11,826	8,323	(3,503)
-	50	-	(50)
76,418			
40,915			
12,540	23,995	13,368	(10,627)
-	-	-	-
-	49	-	(49)
21,140	7,680	35,874	28,194
-	44	-	(44)
1,823	-	2,128	2,128
52			
-			
-	85	-	(85)
52	-	154	154
-	30,954	-	(30,954)
744,365			
744,365	942,726	992,486	49,761
2,168			
87	-	220	220
2,081	-	2,081	2,081
235,559			
195,737			
28,583	76,993	42,360	(34,632)
-	3,177	-	(3,177)
41	-	131	131
11,197	51,402	18,329	(33,074)
-			
-			
-	4,079	-	(4,079)
-	49	-	(49)
4,240			
4,240	5,302	5,653	351
-	_<---- Not included		
-			
-	_<---- Not included		
-			
-	2,104	-	(2,104)
48,072	_<---- Not included		
48,072			
16,993	_<---- Not included		
16,993			
1,136,813			
-			
744,365			
4,240			
748,604			

	Original Pull		Res.LABLOAD	Labor/Loads	
	Test	Proforma		Test	Proforma
546	11,876	19,255	-	10,931	
548	218,175	100,357	#####	48,988	
549	29,793	154	(1,247)	-	
550	948,027	998,139	-	-	
551	-	2,301	-	-	
552	-	-	-	-	
553	292,845	634,266	69,988	253,014	
554	-	-	-	-	
920	-	-	-	-	
921	-	-	-	-	
922	-	-	-	-	
923	2,104	-	-	-	
926	50,624	64,271	50,624	64,271	
935	-	-	-	-	
408	19,178	22,349	19,178	22,349	
403	-	-	-	-	
	#####	1,841,092	#####	399,553	
TTL	#####	1,841,092	#####	399,553	
	-	-	-	-	

				Month Total	BHP NSC CT1.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	83,452	10,808	320,432	-							
553000	OTHR GEN MAINT OF GENR PLANT	Spending Resources	Spending Resources	83,452	10,808	320,432	-							
553000	OTHR GEN MAINT OF GENR PLANT	Res.LABLOAD	Labor & Labor Loads	7,102	-	-	-							
553000	OTHR GEN MAINT OF GENR PLANT	Res.MATER	Res.Materials	41,179	(20,805)	33,520	-							
553000	OTHR GEN MAINT OF GENR PLANT	Res.OFFEX	Res.Office & Facility Expense	975	-	-	-							
553000	OTHR GEN MAINT OF GENR PLANT	Res.TRAVL	Res.Travel-Entertainment	15	-	-	-							
553000	OTHR GEN MAINT OF GENR PLANT	Res.OUTSV	Res.Outside Services	34,180	31,612	286,912	-							
				Less Labor -->	76,350	10,808	320,432	-						

TTL_OPERATING_EXPENSES			
Ops	510000	510 Steam Maint Supervision & Eng	STEAM MAINT SUPERVISION & ENG
Ops	546000	546 Othr Gen Ops Superv & Eng	OTHR GEN OPS SUPERV & ENG
Ops	548000	548 Other Power Generation Exp	OTHER POWER GENERATION EXP
Ops	549000	549 Misc Other Power Generation Ex	MISC OTHER POWER GENERATION EX
Ops	550000	550 Othr Gen Rents	OTHR GEN RENTS
Maint	551000	551 Othr Gen Maint Superv & Eng	OTHR GEN MAINT SUPERV & ENG
Maint	553000	553 othr gen maint of genr plant	OTHR GEN MAINT OF GENR PLANT
Maint	553200	553 othr gen maint computer softwr	OTHR GEN MAINT COMPUTER SOFTWR
Maint	550001	550 i/c other generation rents	I/C OTHER GENERATION RENTS
Misc	920000	920 admin and general salaries	ADMIN AND GENERAL SALARIES
Misc	923000	923 outside services	OUTSIDE SERVICES
Misc	926000	926 employee pensions & benefits	EMPLOYEE PENSIONS & BENEFITS
Misc	408100	408 payroll sales use tax	PAYROLL SALES USE TAX
	TTL_OPERATING_EXPENSES	total operating expenses	TOTAL OPERATING EXPENSES