

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
GILLETTE ENERGY COMPLEX SHARED FACILITIES ADJUSTMENT
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY
Schedule H-19

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	Account and Description	Reference	Per Book Test Period	Adjustment - Note (1)	Adjusted Amount	
1	Black Hills Power's Share of Allocated Costs:					
2	507 - Rents		\$ 2,952,377	\$ 288,060	\$ 3,240,437	
3	Total Per Books Shared Facilities Costs		\$ 2,952,377	\$ 288,060	\$ 3,240,437	
4						
5	Pro Forma Black Hills Power Costs:					
6	Pool 1 - Shared by all plants	Ln. 17 x Ln. 27			1,620,984	
7	Pool 2 - Neil Simpson II and Wygen I	Ln. 18 x Ln. 28			523,700	
8	Pool 3 - Wygen II and III	Ln. 19 x Ln. 29			509,016	
9	Pool 4 - Wygen I, II and III and Neil Simpson II	Ln. 20 x Ln. 30			482,873	
10	Pool 5 - Neil Simpson II, CT1 and CT2	Ln. 21 x Ln. 31			59,522	
11	Pool 6 - CT1 and CT2	Ln. 22 x Ln. 32			23,273	
12	Pool 7 - Wygen I, II, and III	Ln. 23 x Ln. 33			21,068	
13	Total Pro Forma Black Hills Power Costs	Sum Ln. (6 - 12)			\$ 3,240,437	
14						
15						
16	Gillette Energy Complex Facility Pool Costs:					
17	Pool 1 - Shared by all plants				4,026,483	
18	Pool 2 - Neil Simpson II and Wygen I				1,047,401	
19	Pool 3 - Wygen II and III				1,824,270	
20	Pool 4 - Wygen I, II and III and Neil Simpson II				1,262,950	
21	Pool 5 - Neil Simpson II, CT1 and CT2				77,837	
22	Pool 6 - CT1 and CT2				46,546	
23	Pool 7 - Wygen I, II, and III				108,654	
24	Total Gillette Energy Complex Facility Pool Costs				\$ 8,394,142	
25						
26	Gillette Energy Complex Facility - Cost Allocators	Pool Net Capacity	NS2 Net Capacity - BHP	Wygen III Net Capacity - BHP	CT1 Net Capacity - BHP	Black Hills Power Allocator (d+e+f) ÷ (c)
27	Pool 1 - Shared by all plants	465	90	57	40	40.26%
28	Pool 2 - Neil Simpson II and Wygen I	180	90	-	-	50.00%
29	Pool 3 - Wygen II and III	205	-	57	-	27.90%
30	Pool 4 - Wygen I, II and III and Neil Simpson II	385	90	57	-	38.23%
31	Pool 5 - Neil Simpson II, Neil Simpson CT1, and Black Hills Wyoming CT2	170	90	-	40	76.47%
32	Pool 6 - Neil Simpson CTI and Black Hills Wyoming CT2	80	-	-	40	50.00%
33	Pool 7 - Wygen I, II, and III	295	-	57	-	19.39%
34						
35	Note (1) An adjustment to expenses and revenues for Black Hills Power's share of the allocated costs and revenues for the use of the shared assets at the Gillette Energy Complex.					