

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

COST OF SERVICE STUDY
Schedule H-20

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Account Description	Reference	Common Steam Allocation Note (1)	Common Gas Allocation Note (1)	Common A&G Allocation Note (1)	North Units Allocation Note (2)	South Unit Allocation Note (3)	Total Gillette Energy Complex - Common Allocations Adjustment
1	Pro Forma Gillette Energy Complex Common Allocations							
2	500 - Supervision & Engineering		\$ 46,338	\$ -	\$ -	\$ 12,745	\$ 844	\$ 59,927
3	501 - Fuel		302	-	-	-	-	302
4	502 - Steam Expense		175,756	-	-	237,021	272,020	684,797
5	505 - Electric Expense		345,984	-	-	180,000	957	526,940
6	506 - Miscellaneous		464,816	-	-	10,380	18,604	493,800
7	507 - Rents		114,401	-	-	-	-	114,401
8	510 - Supervision & Engineering		314,960	-	-	500	15,638	331,098
9	511 - Structures		549,378	-	-	48,441	78,934	676,752
10	512 - Boilers		780,196	-	-	(8,637)	116,119	887,677
11	513 - Electric Plant		173,918	-	-	8,763	(59,453)	123,227
12	514 - Miscellaneous Plant		22,443	-	-	-	-	22,443
13	546 - Operation Supervision & Engineering		-	40,989	-	-	-	40,989
14	548 - Generation Expense		-	9,039	-	-	-	9,039
15	549 - Miscellaneous		-	51,024	-	-	-	51,024
16	550 - Other Generation Rents		-	-	-	-	-	-
17	551 - Supervision & Engineering		-	15,801	-	-	-	15,801
18	553 - Electric Plant		-	25,132	-	-	-	25,132
19	554 - Miscellaneous Plant		-	-	-	-	-	-
20	557 - Other Expenses		-	-	-	-	-	-
21	921 - Office supplies and expenses		-	-	99,669	-	222	99,892
22	923 - Outside services employed		-	-	-	-	-	-
23	930.2 - Miscellaneous general expenses		-	-	544	-	-	544
24	Total Pro Forma Gillette Energy Complex Common Allocations	Sum Ln. (2 - 23)	\$ 2,988,491	\$ 141,984	\$ 100,214	\$ 489,212	\$ 443,886	\$ 4,163,786
25								
26	Gillette Energy Complex Power Plant Capacity - Black Hills Power (MW)							
27	Neil Simpson II		90.00	-	90.00	-	90.00	
28	Wygen III 52%		57.20	-	57.20	57.20	-	
29	CT1		-	40.00	40.00	-	-	
30	Total Steam Power Plant Capacity - Black Hills Power (MW)		147.20	40.00	187.20	57.20	90.00	
31								
32	Gillette Energy Complex Power Plant Capacity - Cheyenne Light (MW)							
33	Wygen II		95.00	-	95.00	95.00	-	
34	Total Power Plant Capacity - Cheyenne Light (MW)		95.00	-	95.00	95.00	-	

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35								
36	Gillette Energy Complex Power Plant Capacity - MDU, City of Gillette, and Other							
37	Wygen III 48%		52.80	-	52.80	52.80	-	
38	Wygen I		90.00	-	90.00	-	90.00	
39	CT2		-	40.00	40.00	-	-	
40	Total Power Plant Capacity - MDU, City of Gillette, and Other (MW)		142.80	40.00	182.80	52.80	90.00	
41								
42	Total Capacity to be Managed (Note 1)	Ln. (30 + 34 + 40)	385.00	80.00	465.00	205.00	180.00	
43								
44	Black Hills Power Percent of Capacity	Ln. 30 ÷ Ln. 42	38.23%	50.00%	40.26%	27.90%	50.00%	
45	Cheyenne Light Percent of Capacity	Ln. 34 ÷ Ln. 42	24.68%	0.00%	20.43%	46.34%	0.00%	
46	MDU, City of Gillette, and Other Percent of Capacity	Ln. 40 ÷ Ln. 42	37.09%	50.00%	39.31%	25.76%	50.00%	
47								
48	Pro Forma Amount to be Charged to Black Hills Power							
49	500 - Supervision & Engineering	Ln. 2 x Ln. 44	\$ 17,717	\$ -	\$ -	\$ 3,556	\$ 422	\$ 21,695
50	501 - Fuel	Ln. 3 x Ln. 44	116	-	-	-	-	116
51	502 - Steam Expense	Ln. 4 x Ln. 44	67,198	-	-	66,135	136,010	269,343
52	505 - Electric Expense	Ln. 5 x Ln. 44	132,283	-	-	50,224	478	182,985
53	506 - Miscellaneous	Ln. 6 x Ln. 44	177,717	-	-	2,896	9,302	189,915
54	507 - Rents	Ln. 7 x Ln. 44	43,740	-	-	-	-	43,740
55	510 - Supervision & Engineering	Ln. 8 x Ln. 44	120,421	-	-	140	7,819	128,379
56	511 - Structures	Ln. 9 x Ln. 44	210,048	-	-	13,516	39,467	263,031
57	512 - Boilers	Ln. 10 x Ln. 44	298,298	-	-	(2,410)	58,059	353,948
58	513 - Electric Plant	Ln. 11 x Ln. 44	66,495	-	-	2,445	(29,727)	39,214
59	514 - Miscellaneous Plant	Ln. 12 x Ln. 44	8,581	-	-	-	-	8,581
60	546 - Operation Supervision & Engineering	Ln. 13 x Ln. 44	-	20,494	-	-	-	20,494
61	548 - Generation Expense	Ln. 14 x Ln. 44	-	4,520	-	-	-	4,520
62	549 - Miscellaneous	Ln. 15 x Ln. 44	-	25,512	-	-	-	25,512
63	550 - Other Generation Rents	Ln. 16 x Ln. 44	-	-	-	-	-	-
64	551 - Supervision & Engineering	Ln. 17 x Ln. 44	-	7,900	-	-	-	7,900
65	553 - Electric Plant	Ln. 18 x Ln. 44	-	12,566	-	-	-	12,566
66	554 - Miscellaneous Plant	Ln. 19 x Ln. 44	-	-	-	-	-	-
67	557 - Other Expenses	Ln. 20 x Ln. 44	-	-	-	-	-	-
68	921 - Office supplies and expenses	Ln. 21 x Ln. 44	-	-	40,125	-	111	40,236
69	923 - Outside services employed	Ln. 22 x Ln. 44	-	-	-	-	-	-
70	930.2 - Miscellaneous general expenses	Ln. 23 x Ln. 44	-	-	219	-	-	219
71	Total Pro Forma Amount to be Charged to Black Hills Power	Sum Ln. (49 - 70)	\$ 1,142,613	\$ 70,992	\$ 40,344	\$ 136,502	\$ 221,943	\$ 1,612,394

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72								
73	Per Book Amount Charged to Black Hills Power							
74	500 - Supervision & Engineering		8,905	-	-	3,536	87	12,527
75	501 - Fuel		3,173	-	-	(10,473)	-	(7,301)
76	502 - Steam Expense		73,445	-	-	6,165	14,735	94,344
77	505 - Electric Expense		117,915	-	-	42,537	19,564	180,016
78	506 - Miscellaneous		257,931	-	-	15,705	25,928	299,563
79	507 - Rents		21,976	-	-	-	-	21,976
80	510 - Supervision & Engineering		65,658	-	-	139	202	65,999
81	511 - Structures		171,037	-	-	25,408	36,610	233,054
82	512 - Boilers		362,221	-	-	91,514	84,691	538,426
83	513 - Electric Plant		75,149	-	-	-	(28,227)	46,922
84	514 - Miscellaneous Plant		29,262	-	-	25,102	42,648	97,012
85	546 - Operation Supervision & Engineering		-	1,568	-	-	-	1,568
86	548 - Generation Expense		-	19,925	-	-	-	19,925
87	549 - Miscellaneous		-	27,245	-	-	-	27,245
88	550 - Other Generation Rents		-	(23,481)	-	-	-	(23,481)
89	551 - Supervision & Engineering		-	-	-	-	-	-
90	553 - Electric Plant		-	16,564	-	-	-	16,564
91	554 - Miscellaneous Plant		-	919	-	-	-	919
92	557 - Other Expenses		-	-	103	-	-	103
93	921 - Office supplies and expenses		-	-	68,450	364	307	69,121
94	923 - Outside services employed		-	-	6,023	-	-	6,023
95	930.2 - Miscellaneous general expenses		-	-	(1,766)	-	-	(1,766)
96	Total Per Book Amount Charged to Black Hills Power	Sum Ln. (74 - 95)	\$ 1,186,670	\$ 42,741	\$ 72,809	\$ 199,995	\$ 196,544	\$ 1,698,759

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97									
98	Adjustment to Black Hills Power Revenue Requirement								
99	500 - Supervision & Engineering	Ln. 49 - Ln. 74	8,812	-	-	20	335	9,168	
100	501 - Fuel - Note (4)	Ln. 50 - Ln. 75	(3,057)	-	-	10,473	-	7,416	
101	502 - Steam Expense	Ln. 51 - Ln. 76	(6,247)	-	-	59,970	121,275	174,998	
102	505 - Electric Expense	Ln. 52 - Ln. 77	14,367	-	-	7,687	(19,085)	2,970	
103	506 - Miscellaneous	Ln. 53 - Ln. 78	(80,214)	-	-	(12,808)	(16,625)	(109,648)	
104	507 - Rents	Ln. 54 - Ln. 79	21,763	-	-	-	-	21,763	
105	510 - Supervision & Engineering	Ln. 55 - Ln. 80	54,764	-	-	0	7,617	62,381	
106	511 - Structures	Ln. 56 - Ln. 81	39,011	-	-	(11,891)	2,857	29,977	
107	512 - Boilers	Ln. 57 - Ln. 82	(63,923)	-	-	(93,924)	(26,631)	(184,478)	
108	513 - Electric Plant	Ln. 58 - Ln. 83	(8,653)	-	-	2,445	(1,500)	(7,708)	
109	514 - Miscellaneous Plant	Ln. 59 - Ln. 84	(20,681)	-	-	(25,102)	(42,648)	(88,431)	
110	546 - Operation Supervision & Engineering	Ln. 60 - Ln. 85	-	18,927	-	-	-	18,927	
111	548 - Generation Expense	Ln. 61 - Ln. 86	-	(15,405)	-	-	-	(15,405)	
112	549 - Miscellaneous	Ln. 62 - Ln. 87	-	(1,733)	-	-	-	(1,733)	
113	550 - Other Generation Rents	Ln. 63 - Ln. 88	-	23,481	-	-	-	23,481	
114	551 - Supervision & Engineering	Ln. 64 - Ln. 89	-	7,900	-	-	-	7,900	
115	553 - Electric Plant	Ln. 65 - Ln. 90	-	(3,998)	-	-	-	(3,998)	
116	554 - Miscellaneous Plant	Ln. 66 - Ln. 91	-	(919)	-	-	-	(919)	
117	557 - Other Expenses	Ln. 67 - Ln. 92	-	-	(103)	-	-	(103)	
118	921 - Office supplies and expenses	Ln. 68 - Ln. 93	-	-	(28,325)	(364)	(196)	(28,885)	
119	923 - Outside services employed	Ln. 69 - Ln. 94	-	-	(6,023)	-	-	(6,023)	
120	930.2 - Miscellaneous general expenses	Ln. 70 - Ln. 95	-	-	1,985	-	-	1,985	
121	Adjustment to Black Hills Power Revenue Requirement	Sum Ln. (99 - 120)	\$ (44,058)	\$ 28,251	\$ (32,465)	\$ (63,493)	\$ 25,399	\$ (86,366)	
122									
123	Less: 501 - Fuel - Note (4)	Ln. 100	(3,057)	-	-	10,473	-	7,416	
124									
125	Total Adjustment to Black Hills Power Revenue Requirement	Ln. 121 - Ln. 100	\$ (41,000)	\$ 28,251	\$ (32,465)	\$ (73,967)	\$ 25,399	\$ (93,782)	
126									
127	Note (1) Costs from the Neil Simpson Complex - Steam Common Facilities are allocated based on capacity and FERC account								
128	Note (2) North Common Facilities include Wygen II and Wygen III.								
129	Note (3) South Common Facilities include Neil Simpson II and Wygen I.								
130	Note (4) Fuel expense is adjusted on Statement P; this expense is recovered through the ECA.								