

Line	Description	Total Company Amount	Allocation Factor	SD Company Amount	SD Amount Staff Adjusted	SD Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)
1	Association Memberships					
2	BHP					
3	Transmission Expense	\$ 130,624	90.97%	\$ 118,830	\$ 118,830	\$ -
4	Distribution Expense	90	94.30%	85	-	(85)
5	Customer Service Expense	3,746	96.12%	3,601	3,024	(577)
6	Administrative & General Expense	2,324	91.67%	2,131	1,323	(808)
7	Total BHP Association Memberships	\$ 136,784		\$ 124,647	\$ 123,177	\$ (1,470)
8						
9	BHUH					
10	Transmission Expense	\$ 4,881	90.97%	\$ 4,440	\$ 4,440	\$ -
11	Administrative & General Expense	81,509	91.67%	74,719	74,193	(526)
12	Total BHUH Association Memberships	\$ 86,390		\$ 79,159	\$ 78,633	\$ (526)
13						
14	BHSC					
15	Administrative & General Expense	13,931	91.67%	12,776	8,926	(3,850)
16	Total BHSC Association Memberships	\$ 13,931		\$ 12,776	\$ 8,926	\$ (3,850)
17						
18	Total Association Memberships	\$ 237,105		\$ 216,582	\$ 210,736	\$ (5,846)
19						
20	Total Association Memberships					
21	Transmission Expense	\$ 135,505	90.97%	\$ 123,270	\$ 123,270	\$ -
22	Distribution Expense	90	94.30%	85	-	(85)
23	Customer Service Expense	3,746	96.12%	3,601	3,024	(577)
24	Administrative & General Expense	97,764	91.67%	89,626	84,442	(5,184)
25	Total	\$ 237,105		\$ 216,582	\$ 210,736	\$ (5,846)

Sources:

Column b, Line 3: EJP-1 Sch 1 pg2 column b, line 3
Column b, Line 4: EJP-1 Sch 1 pg2 column b, line 5
Column b, Line 5: sum of EJP-1 Sch 1 pg2 column b, lines 7 through 11
Column b, Line 6: sum of EJP-1 Sch 1 pg2 column b, lines 13 through 25
Column b, Line 7: sum of column b, lines 3 through 6
Column b, Line 10: sum of EJP-1 Sch 1 pg3 column b, lines 3 through 8
Column b, Line 11: sum of EJP-1 Sch 1 pg3 column b, lines 10 through 34
Column b, Line 12: sum of column b, lines 10 and 11
Column b, Line 15: sum of EJP-1 Sch 1 pg4 column b, lines 3 through 53
Column b, Line 18: sum of column b, lines 7, 12 and 16
Column b, Line 21: sum of column b, lines 3 and 10
Column b, Line 22: column b, line 4
Column b, Line 23: column b, line 5
Column b, Line 24: sum of column b, lines 6, 11 and 15
Column b, Line 25: sum of column b, lines 21 through 24
Column c, Line 3: EJP-1 Sch 1 pg2 column c, line 3
Column c, Line 4: EJP-1 Sch 1 pg2 column c, line 5
Column c, Line 5: EJP-1 Sch 1 pg2 column c, line 7
Column c, Line 6: EJP-1 Sch 1 pg2 column c, line 13
Column c, Line 10: EJP-1 Sch 1 pg1 column c, line 3
Column c, Line 11: EJP-1 Sch 1 pg1 column c, line 13
Column c, Line 15: EJP-1 Sch 1 pg1 column c, line 13
Column c, Line 21: EJP-1 Sch 1 pg1 column c, line 3
Column c, Line 22: EJP-1 Sch 1 pg1 column c, line 4
Column c, Line 23: EJP-1 Sch 1 pg1 column c, line 5
Column c, Line 24: EJP-1 Sch 1 pg1 column c, line 6
Column d, Line 3: EJP-1 Sch 1 pg2 column d, line 3
Column d, Line 4: EJP-1 Sch 1 pg2 column d, line 5
Column d, Line 5: sum of EJP-1 Sch 1 pg2 column d, lines 7 through 11
Column d, Line 6: sum of EJP-1 Sch 1 pg2 column d, lines 13 through 25
Column d, Line 7: sum of column d, lines 3 through 6
Column d, Line 10: sum of EJP-1 Sch 1 pg3 column d, lines 3 through 8
Column d, Line 11: sum of EJP-1 Sch 1 pg3 column d, lines 10 through 34
Column d, Line 12: sum of column d, lines 10 and 11
Column d, Line 15: sum of EJP-1 Sch 1 pg4 column d, lines 3 through 53
Column d, Line 18: sum of column d, lines 7, 12 and 16

Column d, Line 21: sum of column d, lines 3 and 10
Column d, Line 22: column d, line 4
Column d, Line 23: column d, line 5
Column d, Line 24: sum of column d, lines 6, 11 and 15
Column d, Line 25: sum of column d, lines 21 through 24
Column e, Line 3: EJP-1 Sch 1 pg2 column e, line 3
Column e, Line 4: EJP-1 Sch 1 pg2 column e, line 5
Column e, Line 5: sum of EJP-1 Sch 1 pg2 column e, lines 7 through 11
Column e, Line 6: sum of EJP-1 Sch 1 pg2 column e, lines 13 through 25
Column e, Line 7: sum of column e, lines 3 through 6
Column e, Line 10: sum of EJP-1 Sch 1 pg3 column e, lines 3 through 8
Column e, Line 11: sum of EJP-1 Sch 1 pg3 column e, lines 10 through 34
Column e, Line 12: sum of column e, lines 10 and 11
Column e, Line 15: sum of EJP-1 Sch 1 pg4 column e, lines 3 through 53
Column e, Line 18: sum of column e, lines 7, 12 and 16
Column e, Line 21: sum of column e, lines 3 and 10
Column e, Line 22: column e, line 4
Column e, Line 23: column e, line 5
Column e, Line 24: sum of column e, lines 6, 11 and 15
Column e, Line 25: sum of column e, lines 21 through 24
Column f, Line 3: column e, line 3 - column d, Line 3
Column f, Line 4: column e, line 4 - column d, Line 4
Column f, Line 5: column e, line 5 - column d, Line 5
Column f, Line 6: column e, line 6 - column d, Line 6
Column f, Line 7: sum of column f, Line 3 through 6
Column f, Line 10: column e, line 10 - column d, Line 10
Column f, Line 11: column e, line 11 - column d, Line 11
Column f, Line 12: sum of column f, lines 10 and 11
Column f, Line 15: column e, line 15 - column d, Line 15
Column f, Line 18: sum of column f, lines 7, 12 and 16
Column f, Line 21: column e, line 21 - column d, Line 21
Column f, Line 22: column e, line 22 - column d, Line 22
Column f, Line 23: column e, line 23 - column d, Line 23
Column f, Line 24: column e, line 24 - column d, Line 24
Column f, Line 25: sum of column f, lines 21 through 24

Line	Description (a)	Total Company Amount (b)	Allocation Factor (c)	SD Company Amount (d)	SD Amount Staff Adjusted (e)	Justification (f)
1	BHP Association Memberships					
2	Transmission Expense					
3	Western Electricity Coordinating Council	\$ 130,624	90.97%	\$ 118,830	\$ 118,830	
4	Distribution Expense					
5	Nebraska Department of Agriculture	90	94.30%	85	-	No SD ratepayer benefit
6	Customer Service Expense					
7	Black Hills Advertising Federation	420	96.12%	404	404	
8	Realtors for Kids, Inc.	500	96.12%	481	-	Charitable Contributions
9	Refrigeration Engineers Society Dues	1,326	96.12%	1,274	1,274	
10	Rural Electric Resource Council	1,400	96.12%	1,346	1,346	
11	Southern Black Hills Board of Realtors	100	96.12%	96	-	Donation
12	Administrative & General Expense					
13	American Society of Heating Refrigerating	100	91.67%	92	92	
14	Black Hills Advertising Federation	260	91.67%	238	238	
15	Institute of Electrical and Electronics Engineers	220	91.67%	202	202	
16	Lions Club of Rapid City	80	91.67%	73	73	
17	Rapid City Cosmopolitan Club	166	91.67%	152	-	Donation
18	Rapid City Downtown Association	150	91.67%	138	-	Economic Development
19	Rapid City Rushmore Rotary Club	180	91.67%	165	-	Donation
20	SD Association of County Commissioners	250	91.67%	229	-	Lobbying
21	South Dakota Board of Accountancy	50	91.67%	46	46	
22	South Dakota Electrical Council	320	91.67%	293	293	
23	American Society for Training and Development	187	91.67%	172	172	
24	ASHRAE	226	91.67%	207	207	
25	South Dakota Broadcasters Association	135	91.67%	124	-	Charitable Contributions/elections/lobbying
26	Total BHP Associations	\$ 136,784		\$ 124,647	\$ 123,177	

Sources:

Columns a, b, c and d, Lines 3, 5, 7-11 and 13-25: Jon Thurber email on 9/19/14
Columns a, b, c and d, Line 26: Sum of lines 3 through 25

Line	Description	Total Company Amount (a)	Allocation Factor (b)	SD Company Amount (c)	SD Amount Staff Adjusted (d)	Justification (e)
1	BHUH Association Memberships					
2	Transmission Expense					
3	SD Board of Technical Professionals	\$ 37	90.97%	\$ 34	\$ 34	
4	Inst of Electrical Engineers	93	90.97%	85	85	
5	North American Energy Standards Board	3,440	90.97%	3,129	3,129	
6	SD Board of Technical Professionals	39	90.97%	35	35	
7	Western Electricity Coordinating Council	1,110	90.97%	1,010	1,010	
8	ASTD Membership	162	90.97%	147	147	
9	Administrative & General Expense					
10	AICPA	61	91.67%	56	56	
11	AICPA South Dakota	72	91.67%	66	66	
12	American Bar Association	417	91.67%	382	382	
13	American Gas Association	463	91.67%	424	-	No BHP gas in SD
14	American Institute of Certified Public Accountants	72	91.67%	66	66	
15	ASTD Membership	20	91.67%	18	18	
16	Colorado Bar Association	87	91.67%	80	80	
17	Colorado Society of CPAs	90	91.67%	83	83	
18	Edison Electric Institute	260	91.67%	238	238	
19	Energy Bar Association	82	91.67%	75	75	
20	NARUC	732	91.67%	671	671	
21	National Association Regulatory Utility Commissioners	379	91.67%	347	347	
22	Natl Assn of Regulatory Utilities	214	91.67%	196	196	
23	North Central Electrical Assoc	5,396	91.67%	4,947	4,947	
24	North Central Electrical	92	91.67%	84	84	
25	Project Management Institute	46	91.67%	42	42	
26	Public Relations Society	90	91.67%	83	-	No SD ratepayer benefit
27	RMEL	601	91.67%	551	551	
28	RMEL	3,403	91.67%	3,120	3,120	
29	South Dakota Board of Accountancy	31	91.67%	28	28	
30	State Bar of South Dakota	438	91.67%	402	402	
31	State of Colorado Supreme	160	91.67%	147	147	
32	Western Conference of Public Service Commissioners	590	91.67%	541	541	
33	Wyoming Press Association	21	91.67%	19	-	No SD ratepayer benefit
34	Edison Electric Institute	67,692	91.67%	62,053	62,053	
35	Total BHUH Associations	\$ 86,390		\$ 79,159	\$ 78,633	

Sources:

Columns a, b, c and d, Lines 3-8 and 10-34: Jon Thurber email on 11/12/14
Columns a, b, c and d, Line 35: Sum of lines 3 through 34

Line	Description	Total Company Amount	Allocation Factor	SD Company Amount	SD Amount Staff Adjusted	Justification
	(a)	(b)	(c)	(d)	(e)	(f)
1	BHSC Association Memberships					
2	Administrative & General Expense					
3	Accountancy Board of Ohio	\$ 32	91.67%	\$ 29	\$ 29	
4	AICPA	1,157	91.67%	1,061	1,061	
5	AICPA Dues LB	48	91.67%	44	44	
6	American Bar Association	117	91.67%	107	107	
7	American Bar Assoc Dues	147	91.67%	135	135	
8	American Gas Association	1,557	91.67%	1,427	-	No BHP gas in SD
9	American Payroll Association	37	91.67%	34	34	
10	ARMA International	74	91.67%	68	68	
11	ASTD Membership	42	91.67%	39	39	
12	Black Hills Advertising Federation	264	91.67%	242	242	
13	Center for Eenergy Workforce Development	171	91.67%	157	157	
14	Corp Secretaries	230	91.67%	211	-	Lobbying
15	Edison Electric Inst.	457	91.67%	419	419	
16	Energy Bar Association	121	91.67%	111	111	
17	Human Resource Cert Institute	17	91.67%	16	16	
18	Inst of Certified Mgmt	169	91.67%	155	155	
19	Institute for Corporate Productivity	4,301	91.67%	3,943	3,943	
20	Institute for Supply Mgt	18	91.67%	17	17	
21	Institute of Industrial E	32	91.67%	29	29	
22	Institute of Industrial Energy	30	91.67%	28	28	
23	Montana Tax Foundation Inc	77	91.67%	71	-	No SD ratepayer benefit
24	Montana Taxpayers Association	53	91.67%	49	-	No SD ratepayer benefit
25	Mountain States Employers Council Inc	830	91.67%	761	-	No SD ratepayer benefit
26	National Investor	162	91.67%	149	-	Benefits Shareholders
27	National Investor Relations Institute	403	91.67%	369	-	Benefits Shareholders
28	National Wellness Institu	22	91.67%	20	-	No SD ratepayer benefit
29	National Wellness Institute	21	91.67%	19	-	No SD ratepayer benefit
30	Natl Assn Reg Util Comm	169	91.67%	155	155	
31	Natl Assoc of Legal Assis	57	91.67%	52	52	
32	Natl Assoc of Stock Plan	140	91.67%	128	-	Benefits Shareholders
33	Nebraska State Bar Association	123	91.67%	113	113	
34	NVBOE	46	91.67%	42	42	
35	Omaha Bar Association	87	91.67%	80	80	
36	Pennington County Bar Assoc	51	91.67%	47	47	
37	PP South Dakota CPA Socie	196	91.67%	180	180	
38	Project Management Instit	27	91.67%	25	25	
39	Public Affairs Council	554	91.67%	508	-	Advocacy
40	Public Relations Society	121	91.67%	111	-	No SD ratepayer benefit
41	Soc of Petrol Eng	18	91.67%	17	-	No BHP gas in SD
42	South Dakota Board of Accountancy	253	91.67%	232	232	
43	South Dakota Paralegal Association Inc	26	91.67%	24	24	
44	South Dakota Safety Council	77	91.67%	71	71	
45	State Bar of Nevada Onlin	11	91.67%	10	10	
46	State Bar of Nevada Online	27	91.67%	25	25	
47	State Bar of South Dakota	409	91.67%	375	375	
48	State of Colorado Supreme	138	91.67%	127	127	
49	Supreme CT Lawyer Registration	87	91.67%	80	80	
50	Western States Assoc of Tax	11	91.67%	10	-	No SD ratepayer benefit
51	Wisconsin Bar Association	94	91.67%	86	86	
52	World at Work	84	91.67%	77	77	
53	Wyoming State Bar	536	91.67%	491	491	
54	Total BHSC Associations	\$ 13,931		\$ 12,776	\$ 8,926	

Sources:

Columns a, b, c and d, Lines 3-53: Jon Thurber email on 11/12/14
Columns a, b, c and d, Line 54: Sum of lines 3 through 53

Line	Description	Amount
	(a)	(b)
1	Rate Case Expense:	
2		
3	EL12-061 Amortization Adjustment:	
4	EL12-061 & EL12-062 Rate Case Expense Established in EL12-061	\$ 261,813
5	Amortization Period in years (6/16/2013-6/16/2016, 36 months)	<u>3</u>
6	Annual Amortization	87,271
7	Remaining Amortization in years (10/01/2014-6/16/2016, 20.5 months)	<u>1,7083</u>
8	Unrecovered Rate Case Expense	<u><u>\$ 149,088</u></u>
9		
10	Residual Rate Case Expense EL12-061:	
11	Consulting	\$ 30,482
12	Legal	188,122
13	Supplies and Other	333
14	SD PUC Filing Fee	<u>122,821</u>
15	Total EL12-061 Rate Case Expense	341,758
16	Costs Currently Recovered in Rates	<u>188,643</u>
17	Residual EL12-061 Rate Case Costs	<u><u>\$ 153,115</u></u>
18		
19	Residual Rate Case Expense EL12-062:	
20	Consulting	\$ 27,385
21	Legal	87,616
22	Supplies and Other	333
23	SD PUC Filing Fee	<u>68,430</u>
24	Total EL12-062 Rate Case Expense	183,764
25	Costs Currently Recovered in Rates	<u>73,170</u>
26	Residual EL12-062 Rate Case Costs	<u><u>\$ 110,594</u></u>
27		
28	Rate Case Expense EL14-026:	
29	Depreciation Consultant	\$ 20,453
30	Capital Structure/Rate of Return Consultant	9,116
31	Class Cost of Service Consultant	5,120
32	Other Consulting	3,864
33	Legal	48,337
34	Supplies and Other	12,612
35	SD PUC Filing Fee	<u>113,359</u>
36	Total EL14-026 Rate Case Expense	<u><u>\$ 212,861</u></u>
37		
38	Consolidated Rate Case Expense Adjustment:	
39	Unrecovered Rate Case Expense EL12-061 and EL12-062	\$ 412,797
40	EL14-026 Rate Case Expense	<u>212,861</u>
41	Total Unrecovered Rate Case Costs	625,657
42	Amortization Period (years)	<u>3</u>
43	Annual Rate Case Expense Amortization	208,552
44	Test Year Rate Case Expense	<u>78,780</u>
45	Rate Case Expense Adjustment	<u><u>\$ 129,772</u></u>
46	Rate Base Adjustment for Unamortized Rate Case Expense:	
47	EL12-061 Rate Base Adjustment	\$ 130,907
48	Residual Costs for EL12-061 and EL12-062	131,855
49	EL14-026 Rate Case Expense	<u>106,430</u>
50	Total Unamortized Rate Case Expense	369,191
51	Test Year Unamortized Rate Case Expense	-
52	Unamortized Rate Case Expense Rate Base Adjustment	<u><u>\$ 369,191</u></u>

Sources:

Line 4, column b: EL12-061, PJS-1 Sch. 2, line 11
Line 5, column b: EL12-061, PJS-1 Sch. 2, line 12
Line 6, column b: EL12-061, PJS-1 Sch. 2, line 13
Line 7, column b: Amortization Months Remaining (20.5 as of 10/01/2014) / 12 months
line 8, column b: line 6, column b * line 7, column b
lines 11 through 17, column b: Schedule H-13
lines 20 through 26, column b: Schedule H-13
lines 29 through 34: Email from Jon Thurber on 11/06/14
line 35, column b: Email from Jon Thurber on 11/06/14 plus staff consultant bill
of \$37,537.50 for services through 10/31/14
line 36, column b: sum of lines 29 through 35, column b
line 39, column b: line 8, column b + line 17, column b + line 26, column b
line 40, column b: line 36, column b
line 41, column b: line 39, column b + line 40, column b
line 42, column b: Company proposed amortization period
line 43, column b: line 41, column b / line 42, column b
line 44, column b: Schedule H-13
line 45, column b: line 43, column b - line 44, column b
line 47, column b: EL12-061 PJS-1 Sch. 2, line 16
line 48, column b: (line 17, column b + line 26, column b) / 2
line 49, column b: line 36, column b / 2
line 50, column b: line 47, column b + line 48, column b + line 49, column b
line 51, column b: email from Jon Thurber 9/4/2014
line 52, column b: line 50, column b - line 51, column b

<u>Line</u>	<u>Description</u> (a)	<u>Total Company Amount</u> (b)	<u>Allocation Factor</u> (c)	<u>South Dakota Percent</u> (d)	<u>South Dakota Amount</u> (e)
1	Company Proposed Adjustment				
2	<u>Customer Accounting Expense</u>				
3	Supervision (Acct 901)	(963)	SALWAGCA	96.248%	(927)
4	Customer Records and Collection Expenses (Acct 903)	(274)	CUSTREC	96.116%	(263)
5	<u>Customer Service Expense</u>				
6	Customer Assistance (Acct 908)	(10,097)	CUSTASST	96.116%	(9,705)
7	Advertisement (Acct 909)	(3,577)	CUSTADVT	96.116%	(3,438)
8	Miscellaneous (Acct 910)	(9,514)	CUSTCSM	96.116%	(9,144)
9	<u>Sales Expense</u>				
10	Demonstrating and Selling Expenses (Acct 912)	(314)	SALESREV	92.065%	(289)
11	Advertising Expenses (Acct 913)	(46)	SALESREV	92.065%	(42)
12	<u>Administrative and General Expense</u>				
13	Office Supplies & Expense (Acct 921)	(20,593)	SALWAGES	91.673%	(18,878)
14	Outside Services (Acct 923)	(591)	SALWAGES	91.673%	(542)
15	General Advertising (Acct 930.1)	(215,449)	SALWAGES	91.673%	(197,509)
16	Miscellaneous General (Acct 930.2)	(1,099)	SALWAGES	91.673%	(1,007)
17		<u>\$ (262,517)</u>			<u>\$ (241,745)</u>
18					
19	Additional Staff Proposed Adjustment				
20	<u>Administrative and General Expense</u>				
21	Energy Efficiency (Acct 930.1)	(1,175)		91.673%	\$ (1,077)
22	General Advertising (Acct 930.1)	(3,243)		91.673%	\$ (2,973)
23	General Advertising (Acct 930.1)	(36)		91.673%	\$ (33)
24		<u>\$ (4,454)</u>			<u>\$ (4,083)</u>
25					
26					
27	Total Advertising Disallowance				
28	Customer Accounting Expense				\$ (1,190)
29	Customer Service Expense				\$ (22,287)
30	Sales Expense				\$ (331)
31	Administrative and General Expense				\$ (222,019)
32	Total				<u><u>\$ (245,828)</u></u>

Sources:

Lines 3-4, 6-8, 10-11, and 13-16, columns a-b: Schedule H-11
Line 17, column b: Schedule H-11
Line 3, column c: N-1, page 15, column B, line 143
Line 4, column c: N-1, page 15, column B, line 145
Line 6, column c: N-1, page 15, column B, line 153
Line 7, column c: N-1, page 15, column B, line 154
Line 8, column c: N-1, page 15, column B, line 155
Line 10, column c: N-1, page 15, column B, line 158
Line 11, column c: N-1, page 15, column B, line 158
Line 13, column c: N-1, page 15, column B, line 164
Line 14, column c: N-1, page 15, column B, line 165
Line 15, column c: N-1, page 15, column B, line 172
Line 16, column c: N-1, page 15, column B, line 173
Line 3, column d: N-1, page 31, column d, line 216
Line 4, column d: N-1, page 28, column d, line 76
Line 6, column d: N-1, page 28, column d, line 78
Line 7, column d: N-1, page 28, column d, line 79
Line 8, column d: N-1, page 28, column d, line 80
Line 10, column d: N-1, page 32, column d, line 233
Line 11, column d: N-1, page 32, column d, line 233
Line 13, column d: N-1, page 31, column d, line 224
Line 14, column d: N-1, page 31, column d, line 224
Line 15, column d: N-1, page 31, column d, line 224
Line 16, column d: N-1, page 31, column d, line 224
Lines 3-4, 6-8, 10-11, and 13-16, column e: Column b * Column d
Line 17, column e: column e, Sum of lines 3-4, 6-8, 10-11, and 13-16
Line 21, columns b and d-e: Attachment 2-24A, line 1
Line 22, columns b and d-e: Attachment 2-24A, line 16
Line 23, columns b and d-e: Attachment 2-24A, line 17
Line 24, column b: column b, line 21 + line 22 + line 23
Line 24, column e: column e, line 21 + line 22 + line 24
Line 28, column e: column e, Sum of line 3 and 4
Line 29, column e: column e, Sum of line 6, 7 and 8
Line 30, column e: column e, Sum of line 10 and 11
Line 31, column e: column e, Sum of line 13, 14, 15, 16, 21, 22 and 23
Line 32, column e: column e, Sum of line 28 to 31

<u>Line</u>	<u>Description</u>	<u>Total Company Amount</u>	<u>South Dakota Percent</u>	<u>South Dakota Amount</u>
	(a)	(b)	(c)	(d)
1	Economic Development Memberships			
2	Account 908000	\$ 24,123	96.12%	\$ 23,186
3	Account 910000	\$ 1,250	96.12%	\$ 1,201
4	Account 921000	\$ 22,645	91.67%	\$ 20,759
5	Account 930200	\$ 1,700	91.67%	\$ 1,559
6		<u>\$ 49,718</u>		<u>\$ 46,705</u>
7				
8	Community Sponsorships			
9	Account 908000	\$ 5,895	96.12%	\$ 5,666
10				
11	Business Retention, Recruitment & Marketing			
12	Account 908000	\$ 25,275	96.12%	\$ 24,293
13				
14	Total Per Books Economic Development Expense	<u>\$ 80,888</u>		<u>\$ 76,664</u>
15				
16	Economic Development Sharing Mechanism			\$ 50,000
17				
18	Adjustment			<u><u>\$ (26,664)</u></u>

SOURCES:

Lines 1-14, Columns a, b, c and d: Email with Jon Thurber 9/19/14

Line 16, Column d: 1/2 of agreed upon economic development budget of \$100,000

Line 18, Column d: Line 16 column d - line 14 column d

<u>Line</u>	<u>Description</u>	<u>Total Company Amount</u>	<u>Allocation Factor</u>	<u>South Dakota Percent</u>	<u>South Dakota Amount</u>
	(a)	(b)	(c)	(d)	(e)
1	Costs Related to Generation Dispatch and Scheduling				
2	Labor	\$ 1,553,886			
3	Labor Overhead	1,233,304			
4	Office and Facility	13,554			
5	IT Costs	4,720			
6	Outside Services	444,749			
7	Travel and Training	89,821			
8	Subscriptions	300			
9	Total Costs	<u>3,340,334</u>			
10					
11	Black Hills Power Plant Capacity (MW)	549.60			
12	Cheyenne Light Power Plant Capacity (MW)	257.00			
13	Black Hills/Colorado Electric Power Plant Capacity (MW)	444.00			
14	MDU, City of Gillette & Other Power Plant Capacity (MW)	97.80			
15	Total Capacity to be Managed (MW)	<u>1,348.40</u>			
16					
17	Black Hills Power Percent of Capacity	40.76%			
18					
19	Amount to be Charged to Black Hills Power	<u>\$ 1,361,501</u>			
20					
21	Black Hills Power Per Books Costs	\$ 1,371,247			
22					
23	Generation Dispatch and Scheduling Adjustment	<u>\$ (9,746)</u>	DPROD	89.831%	<u>\$ (8,755)</u>

SOURCES:

Column b, lines 2-8: Supplement to Staff DR 4-29
Column b, line 9: sum of lines 2-8
Column b, line 11: Schedule H-8, page 1, line 27 (changed Neil Simpson II from 91 MW to 90 MW per Staff DR 2-34)
Column b, line 12: Schedule H-8, page 1, line 37
Column b, line 13: Schedule H-8, page 2, line 51 (deleted 28.1 MW associated with Pueblo NG #5 and #6 per Staff DR 4-30)
Column b, line 14: Schedule H-8, page 2, line 57
Column b, line 15: sum of lines 11-14
Column b, line 17: line 11 / line 15
Column b, line 19: line 9 * line 17
Column b, line 21: Schedule H-8, line 71
Column b, line 23: line 19 - line 21
Column c, line 23: Schedule N-1, page 12, column b, line 40
Column d, line 23: Schedule N-1, page 27, column d, line 5
Column e, line 23: column b * column d

<u>Line</u>	<u>Description</u>	<u>Total Company Amount</u>	<u>Allocation Factor</u>	<u>South Dakota Percent</u>	<u>South Dakota Amount</u>
	(a)	(b)	(c)	(d)	(e)
1	Costs Related to Neil Simpson Complex Common Steam Facilities				
2	Labor and Benefits	\$ 2,245,120			
3	Materials	315,254			
4	Outside Services	858,509			
5	Travel	137,721			
6	Common Utilities	220,910			
7	Office Expenses	289,818			
8	Other	71,041			
9	Total Costs	<u>4,138,373</u>			
10					
11	Black Hills Power Plant Capacity (MW)	147.20			
12	Cheyenne Light Power Plant Capacity (MW)	95.00			
13	MDU, City of Gillette & Other Power Plant Capacity (MW)	142.80			
14	Total Capacity to be Managed (MW)	<u>385.00</u>			
15					
16	Black Hills Power Percent of Capacity	38.23%			
17					
18	Amount to be Charged to Black Hills Power	<u>\$ 1,582,100</u>			
19					
20	Black Hills Power Per Books Costs	\$ 1,528,006			
21					
22	Common Steam Facilities Adjustment	<u>\$ 54,094</u>	DPROD	89.831%	<u>\$ 48,593</u>

SOURCES:

Column b, line 2: Email from Jon Thurber on 10/14/14
Column b, lines 3-8: Supplemental Response to Staff DR 2-42, Attachment 2-42 Neil Simpson Complex Common Steam
Column b, line 9: sum of lines 2-8
Column b, line 11: Schedule H-17, line 14 (changed Neil Simpson II from 91 MW to 90 MW per Staff DR 4-32)
Column b, line 12: Schedule H-17, line 18
Column b, line 13: Schedule H-17, line 23 (changed Wygen I from 85 MW to 90 MW per Staff DR 4-32)
Column b, line 14: sum of lines 11-13
Column b, line 16: line 11 / line 14
Column b, line 18: line 9 * line 16
Column b, line 20: Schedule H-17, line 32
Column b, line 22: line 18 - line 20
Column c, line 22: Schedule N-1, page 12, column b, line 20
Column d, line 22: Schedule N-1, page 27, column d, line 5
Column e, line 22: column b * column d

<u>Line</u>	<u>Description</u>	<u>Total Company Amount</u>	<u>Allocation Factor</u>	<u>South Dakota Percent</u>	<u>South Dakota Amount</u>
	(a)	(b)	(c)	(d)	(e)
1	Company Proposed Adjustment	\$ (215,934)			
2					
3	Additional Staff Proposed Adjustments:				
4	Newell Office Telephone	(660)			
5	Newell Office Janitorial Labor	(3,223)			
6	Belle Fourche Office Telephone	(696)			
7	Newell Office Depreciation Expense	(2,817)			
8	Total Additional Costs	<u>(7,396)</u>			
9					
10	Total Expense Adjustment	<u>\$ (223,330)</u>			
11					
12	Allocation Breakout:				
13	Customer Records and Collection Expense	\$ (220,513)	CUSTREC	96.116%	\$ (211,948)
14	Newell Office Depreciation Expense	(2,817)	GENLPLT	91.807%	\$ (2,586)
15					
16	Rate Base:				
17					
18	Plant in Service	\$ (60,986)	GENLPLT	91.807%	(55,989)
19	Accumulated Depreciation	<u>(51,255)</u>	GENLPLT	91.807%	(47,056)
20					
21	Total Reduction to Rate Base	<u>\$ (9,731)</u>			<u>\$ (8,933)</u>

SOURCES:

Column b, line 1: Schedule H-21, line 30
Column b, lines 4 & 5: Staff DR 2-48d
Column b, line 6: Staff DR 2-48g
Column b, line 7: Staff DR 4-37
Column b, line 8: Sum of lines 4-7
Column b, line 10: Line 1 + line 8
Column b, line 13: Sum of lines 1, 4, 5, & 6
Column b, line 14: Line 7
Column b, lines 18 & 19: Email from Jon Thurber on 9/19/14
Column b, line 21: Line 18 - line 19
Column c, line 13: Schedule N-1, page 15, column b, line 145
Column c, lines 14, 18, & 19: Email from Jon Thurber on 9/19/14
Column d, line 13: Schedule N-1, page 28, column d, line 76
Column d, lines 14, 18, & 19: Email from Jon Thurber on 9/19/14
Column e, lines 13, 14, 18, & 19: column b * column d
Column e, line 21: Line 18 - line 19

Line	Description	South Dakota Per Books Expense Per Day	Expense Adjustments	Adjustments Expense Per Day	Total Expense Per Day	Expense Lead Days	Expense Dollar Days
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<u>Operation & Maintenance</u>						
2	Coal	\$ 45,469	\$ (16,596,244)	(45,469)	\$ -	35.20	\$ -
3	Coal Transportation	-	-	-	-	33.60	-
4	Natural Gas - Other Production	6,299	(2,299,180)	(6,299)	-	41.50	-
5	Purchased Power and Capacity	110,134	(33,737,640)	(92,432)	17,702	33.80	598,328
6	Transmission	46,712	(17,049,706)	(46,712)	-	24.30	-
7	Net Payroll	23,102	1,418,708	3,887	26,989	15.50	418,322
8	Vacation	7,026	-	-	7,026	110.30	774,913
9	Incentive Compensation	1,756	(128,260)	(351)	1,405	242.00	340,010
10	Workers Comp	45	171,566	470	515	986.60	508,099
11	Service/Holding Company Charges	81,425	2,962,647	8,117	89,542	40.00	3,581,680
12	Other O&M	48,183	(1,235,753)	(3,386)	44,797	28.00	1,254,302
13	Uncollectible Accounts	1,170	(14,090)	(39)	1,131	117.30	132,608
14	Wyodak Power Plant O&M	9,006	-	-	9,006	69.30	624,116
15	Total O & M	380,325	(66,507,952)	(182,214)	198,111		8,232,378
16	Depreciation & Amortization	131,511	4,810,503	13,179	144,690	-	-
17	Property Taxes	12,580	-	-	12,580	305.80	3,846,964
18	Payroll - FICA	7,517	108,531	297	7,814	15.50	121,117
19	Payroll - FUTA & SUTA	253	4,965	14	267	75.90	20,265
20	SD Gross Receipts Tax	580	10,321	28	608	378.50	230,128
21	Federal Income Tax	336	4,915,612	13,467	13,803	37.00	510,715
22	Deferred Income Taxes	36,606	-	-	36,606	-	-
23	Investment Tax Credit	-	-	-	-	-	-
24	Interest on Long Term Debt	44,249	(2,026,248)	(5,551)	38,698	91.40	3,536,997
25	Total	\$ 613,957	\$ (58,684,268)	\$ (160,780)	\$ 453,177	36.41	\$ 16,498,564
26	Revenue Lag Days	36.86					
27	Expense Lead Days	36.41					
28	Net Days	0.45					
29	Expense per Day	453,177					
30	Cash Working Capital	203,930					

SOURCES:

Line 15: Sum of lines 2 through 14
Line 25 (except column f): Sum of lines 16 through 24

Column (b)

Lines 2-6, 10, 11, 14, 16-20, 24: Statement N, page 9, column d
Line 7: \$30,127 (Statement N, page 9, column d) minus column b, line 8
Line 8: \$2,810,477 (Staff DR 3-57b) * \$30,127 (Stmt N, page 9) / \$33,019 (Stmt N, page 9) / 365
Line 9: \$641,056 (Staff DR 2-11) / 365
Line 12: \$51,108 (Statement N, page 9, column d) minus column b, lines 9 & 13
Line 13: \$426,884 (Stmt N, page 15) / 365
Line 21: \$36,942 (Statement N, page 9, column d) minus column b, line 22
Line 22: (\$36,942 (Stmt N, page 9)/\$41,134 (Stmt N, page 9))*
\$14,877,311 (Stmt K, page 2, line 59, column a)/365
Line 26: midpoint of month (15.21) + processing lag (1.65) + ARSD 20:10:15:02(8) (20.00)
Line 27: Column f, line 25
Line 28: Column b, line 26 less line 27
Line 29: Column e, line 25
Line 30: Column b, line 28 * line 29

Column (c)

Line 2: (Statement H, page 1, column g, line 6 * Statement N-1 ENEFUEL SD allocator)
+ BAM-3 Sch 3, column e, line 1 + (Statement H, page 4, column p, line 6
* Statement N-1 ENEFUEL SD allocator)
Line 4: (Statement H, page 1, column g, line 27 * Statement N-1 ENEFUEL SD allocator)
+ BAM-3 Sch 3, column e, line 2
Line 5: (Statement H, page 1, column g, line 45 * Statement N-1 ENERGY1 SD allocator)
+ BAM-3 Sch 3, column e, line 3
Line 6: (Statement H, page 2, column g, line 56 * Statement N-1 TRANPLT SD allocator)
+ BAM-3 Sch 3, column e, line 6
Line 7: BAM-1 Sch 3, column c, line 15
Line 9: DEP-1 Sch 1, column d, line 3
Line 10: BAM-1 Sch 3, column an, line 15
Line 11: BAM-1 Sch 3, column d, line 15 + BAM-1 Sch 3, column an, line 15
+ DEP-1 Sch 1, column D, lines 4 and 5 + EJP-1 Sch 1, column f, lines 12 and 16
Line 12: BAM-1 Sch 3, column ap, line 15 - sum of PJS-1 Sch 4, column c, lines 2-11, 13, 14
Line 13: BAM-1 Sch 3, column f, line 15
Line 16: BAM-1 Sch 3, column ap, line 16
Line 17: BAM-1 Sch 3, column ap, line 18
Line 18: BAM-1 Sch 3, column ap, line 20
Line 19: BAM-1 Sch 3, column ap, line 21 + BAM-1 Sch 3, column ao, line 22
Line 20: BAM-1 Sch 2, column e, line 23
Line 21: BAM-1 Sch 2, column c, line 24 + BAM-1 Sch 2, column e, line 24
Line 24: BAM-3 Sch 2, column b, line 5

Column (d)

Column c / 365

Column (e)

Column b + column d

Column (f)

Lines 2-6, 10, 14, 16-17, 19, 24: Schedule F-3, column c
Line 7: Email from Jon Thurber on 9/20/14
Line 8: \$849,069 (Staff DRs 3-57c & 6-46) /
(\$2,810,477 (Staff DR 3-57b) / 365)
Line 9: Email from Jon Thurber on 11/03/2014
Line 11: Staff DR 3-55, Attachment 3-55 Revised
BHP BHSC and BHUH
Line 12: Staff DR 3-51
Line 13: \$141,656 (Staff DR 3-58b) /
(\$440,879 (Stmt N, page 15) / 365)
Line 18: Email from Jon Thurber on 9/20/14
Line 20: Staff DR 3-52
Line 21: Staff workpaper
Line 25: Line 25, column g / column e

Column (g)

Column e * column f

<u>Line</u>	<u>Description</u> (a)	<u>Total Company Amount</u> (b)	<u>Allocation Factor</u> (c)	<u>South Dakota Percent</u> (d)	<u>South Dakota Amount</u> (e)
1	Expense:				
2					
3	Total Project Cost	\$ 398,950			
4	Joint Ownership Contribution	61,031			
5	Total BHP Cost	<u>337,919</u>			
6					
7	LIDAR Amortization Period	5			
8	Annual LIDAR Expense	<u>\$ 67,584</u>	OHDIST	94.855%	<u>\$ 64,107</u>
9					
10					
11					
12	Rate Base:				
13					
14	Average Unamortized LIDAR Expense	<u>\$ 168,960</u>	TOTPLT	91.201%	<u>\$ 154,093</u>
15					
16	Accumulated Deferred Income Tax	<u>\$ 59,136</u>	TOTPLT	91.201%	<u>\$ 53,932</u>

SOURCES:

Column b, line 3: Supplemental Response to Staff DR 4-36B
Column b, line 4: Email from Jon Thurber on 10/21/14
Column b, line 5: Line 3 - Line 4
Column b, line 7: Schedule H-20, line 5
Column b, line 8: Line 5 / Line 7
Column b, line 14: Line 5 / 2
Column b, line 16: Line 14 * 0.35
Column c, line 8: Schedule N-1, page 14, column b, line 114
Column c, lines 14 & 16: Schedule N-1, page 8, column b, line 14
Column d, line 8: Schedule N-1, page 29, column d, line 119
Column d, lines 14 & 16: Schedule N-1, page 29, column d, line 100
Column e, lines 8, 14, & 16: column b * column d

Line	Description	South Dakota Per Books	Expense Adjustments	Pro Forma Collections	Collections Per Day	Collection Lead Days	Available
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Employee FICA	\$ 1,586,107	\$ 108,531	1,694,638	\$ 4,643	15.50	\$ 71,964
2	Federal Withholding	3,097,649	-	3,097,649	8,487	15.50	131,544
3	South Dakota Sales Tax	7,380,916	(611,349)	6,769,567	18,547	8.77	162,655
4	Total						<u>366,163</u>

SOURCES:

Column (b)

Line 1: 1,738,374 (Schedule F-3, line 52) * (65,187/71,445) (Stmt N, page 10, line 10)
Line 2: 3,395,060 (Schedule F-3, line 53) * (127,307/139,530) (Stmt N, page 10, line 11)
Line 3: Schedule F-3, line 54, column a

Column (c)

Line 1: BAM-1 Sch 2, column c, line 20
Line 3: (BAM-1 Sch 2, column c, line 2 + BAM-1 Sch 2, column e, line 2) * 0.04

Column (d)

Column b + column c

Column (e)

Column d / 365

Column (f)

Lines 1 & 2: Email from Jon Thurber on 9/20/14
Line 3: [(365/12)/2] + 30.42 (1 month) - 36.86 (revenue lag)

Column (g)

Lines 1-3: Column e * column f
Line 4: Sum lines 1-3

<u>Line</u>	<u>Calendar Year</u> (a)	<u>Billed Revenue</u> (b)	<u>Net Write Offs</u> (c)
1	2009	\$ 124,824,046	\$ 421,495
2	2010	\$ 144,128,821	\$ 369,200
3	2011	\$ 154,953,628	\$ 439,580
4	2012	\$ 156,992,516	\$ 310,597
5	2013	\$ 168,699,699	\$ 333,183
6	5-Year Average	\$ 149,919,742	\$ 374,811
	Staff's Adjusted Test Year Revenue	Five Year Average Write Off %	Staff's Adjusted Uncollectible Accounts
7	\$ 158,231,868	0.25%	\$ 395,592
8		SD Per Books	\$ 426,884
9		Staff Adjustment	(31,292)
	Staff's Revenue Deficiency	Five Year Average Write Off %	Bad Debt Adjustment On Staff's Revenue Deficiency
10	\$ 6,880,425	0.25%	\$ 17,202

SOURCES:

Columns a, b, and c, line 1 - 4: EL12-061 Exhibit__(PJS-1) Schedule 1, lines 2 - 5
Columns a and c, line 5: Schedule H-7, line 3
Column b, line 5: BHP Response to Staff DR 1-1, Attachment "H- Bad Debt Analysis Updated Sep 2013.xlsx", Summary
Column a, line 7: BAM-1 Sch 2, column d, line 2 - BAM-1 Sch 3, column x, line 2
Column b, line 7: line 6, column c / column b
Column c, line 7: line 7, column a * column b
Column c, line 8: Statement N, p. 15, line 146
Column c, line 9: column c, line 7 - line 8
Column a, line 10: BAM-1 Sch 1, column b, line 8
Column b, line 10: line 6, column c / column b
Column c, line 10: line 10, column a * column b

<u>Line</u>	<u>Calendar Year</u> (a)	<u>Total Company</u> (b)	<u>South Dakota</u> (c)
1	2008	\$ 85,384	\$ 80,837
2	2009	133,646	126,770
3	2010	-	-
4	2011	98,960	93,868
5	2012	38,771	<u>36,776</u>
6		5-Year Average	67,650
7		Test Year Expense	<u>36,776</u>
8		Staff Adjustment	<u><u>\$ 30,874</u></u>

SOURCES:

Columns a, b, and c, line 1: Docket EL12-061, Exhibit PJS-1, Sch 3, line 1
Columns a, b, and c, lines 2, 3, 4, and 5: BHP Response to Staff DR 2-23
Column c, line 6: Column c, average lines 1-5
Column c, line 7: BHP Response to Staff DR 2-23
Column c, line 8: Column c, line 6 - line 7

<u>Line</u>	<u>Description</u>	<u>Total Company Amount</u>	<u>Allocation Factor</u>	<u>South Dakota Percent</u>	<u>South Dakota Amount</u>
	(a)	(b)	(c)	(d)	(e)
1	Expense:				
2					
3	Stipulated South Dakota Vegetation Management Expense \$	1,741,509			
4	South Dakota Jurisdictional Allocation	94.855%			
5	Stipulated Total Company Vegetation Management Expens	1,835,970			
6	Test Year Total Company Vegetation Management Expens	2,236,558			
7	Adjustment	(400,588)	OHDIST	94.855%	<u>\$ (379,978)</u>

SOURCES:

Column b, line 3: Schedule H-14, line 2
Column b, line 4: Statement N, page 29, column d, line 119
Column b, line 5: Line 3 / Line 4
Column b, line 6: Schedule H-14, line 5
Column b, line 7: Line 5 - Line 6
Column c, line 7: Schedule N-1, page 23, column b, line 119
Column d, line 7: Schedule N-1, page 29, column d, line 119
Column e, line 7: Column b * Column d

<u>Line</u>	<u>Description</u> (a)	<u>Total Company Amount</u> (b)	<u>Allocation Factor</u> (c)	<u>South Dakota Percent</u> (d)	<u>South Dakota Amount</u> (e)
1	Materials and Supplies:				
2	13 month average ending July 31, 2014	\$ 16,140,317			
3	Less test year 13 month average	15,098,699			
4	Difference	<u>1,041,618</u>			
5	Additions:				
6	Neil Simpson II GSU Spare Transformer	953,952			
7	Critical Spare Generation Fan Motors	801,515			
8	Cheyenne Prairie Generating Station	<u>944,530</u>			
9	Subtotal:	\$ 3,741,615			
10	Deletions:				
11	Ben French Inventory	(804,043)			
12	Neil Simpson I Inventory	(1,160,374)			
13	Osage Inventory	<u>(841,905)</u>			
14	Total:	<u>\$ 935,293</u>	TOTPLT	91.201%	<u>\$ 852,997</u>
15					
16	Fuel Stocks:				
17	13 month average ending July 31, 2014	\$ 5,931,001			
18	Less test year 13 month average	5,987,526			
19	Difference	<u>(56,525)</u>			
20	Addition:				
21	Neil Simpson Complex Coal Stockpile	1,284,708			
22	Total:	<u>\$ 1,228,183</u>	ENEFUEL	87.637%	<u>\$ 1,076,343</u>
23					
24	Customer Advances:				
25	13 month average ending July 31, 2014	\$ 1,111,148			
26	Less test year 13 month average	1,189,781			
27	Difference	<u>(78,633)</u>	CUSTADV	99.400%	<u>\$ (78,161)</u>

SOURCES:

Column b, line 2: Staff DR 7-15
Column b, line 3: Schedule F-1, line 27
Column b, line 4: Line 2 - Line 3
Column b, lines 6 & 7: Schedule F-1, lines 29 & 30
Column b, line 8: Email from Jon Thurber on 11/04/14
Column b, line 9: Sum lines 4, 6, 7, & 8
Column b, lines 11 - 13: Staff DR 7-15
Column b, line 14: Sum lines 9, 11, 12, & 13
Column b, line 17: Staff DR 7-15
Column b, line 18: Schedule F-1, line 27
Column b, line 19: Line 17 - Line 18
Column b, line 21: Staff DR 7-15
Column b, line 22: Line 19 + Line 21
Column b, line 25: Staff DR 7-16
Column b, line 26: Schedule M-1, line 35
Column b, line 27: Line 25 - Line 26
Column c, lines 14 & 22: Staff DR 7-15
Column c, line 27: Staff DR 7-16
Column d, line 14: Schedule N-1, page 29, line 100
Column d, line 22: Schedule N-1, page 28, line 50
Column d, line 27: Schedule N-1, page 33, line 29
Column e, lines 14, 22, and 27: Column b * Column d

<u>Line</u>	<u>Description</u>	<u>Total Company Amount</u>	<u>Allocation Factor</u>	<u>South Dakota Percent</u>	<u>South Dakota Amount</u>
	(a)	(b)	(c)	(d)	(e)
1	Black Hills Power's Share of Allocated Costs:				
2					
3	Pool 1 - Shared by all plants	\$ 660,473			
4	Pool 2 - Neil Simpson II and Wygen I	382,263			
5	Pool 3 - Wygen II and III	716,210			
6	Pool 4 - Wygen I, II, and III and Neil Simpson II	222,443			
7	Pool 5 - Combustion Turbine I and II and Wygen I, II, and II	17,028			
8	Pool 6 - Combustion Turbine I and II	16,380			
9	Pool 7 - Wygen I, II, and III	22,099			
10	Total	<u>2,036,896</u>			
11					
12	Per Books	1,463,778			
13					
14	Shared Facilities Expense Adjustment	<u>\$ 573,118</u>	DPROD	89.831%	<u>\$ 514,838</u>
15					
16					
17	Black Hills Power's Share of Allocated Revenues:				
18					
19	Pool 1 - Shared by all plants	\$ 1,176,459			
20	Pool 2 - Neil Simpson II and Wygen I	727,132			
21	Pool 3 - Wygen II and III	387,507			
22	Pool 4 - Wygen I, II, and III and Neil Simpson II	383,643			
23	Pool 5 - Combustion Turbine I and II and Wygen I, II, and II	42,570			
24	Pool 6 - Combustion Turbine I and II	32,760			
25	Pool 7 - Wygen I, II, and III	-			
26	Total	<u>2,750,071</u>			
27					
28	Per Books	1,920,304			
29					
30	Shared Facilities Revenue Adjustment	<u>\$ 829,767</u>	TDPLT	93.444%	<u>\$ 775,367</u>

SOURCES:

Column b, lines 3-9: Supplemental Response to Staff DR 2-38
Column b, line 10: Sum lines 3 - 9
Column b, line 12: Schedule H-10, line 3
Column b, line 14: Line 10 - Line 12
Column b, lines 19-25: Supplemental Response to Staff DR 2-38
Column b, line 26: Sum lines 19 - 25
Column b, line 28: Schedule H-10, line 19
Column b, line 30: Line 26 - Line 28
Column c, line 14: Schedule N-1, page 12, line 13, column b
Column c, line 30: Schedule N-1, page 11, line 13, column b
Column d, line 14: Schedule N-1, page 27, line 5, column d
Column d, line 30: Schedule N-1, page 29, line 104, column d
Column e, lines 14 & 30: Column b * Column d

**Black Hills Power, Inc.
South Dakota Electric
Revenue Increase**

Line No.	CUSTOMER CLASSIFICATION	Average No. of Meters (A)	ANNUAL SALES (kWh) (B)	PRESENT REVENUE (C)	PROPOSED REVENUE (D)	INCREASE (E)	PERCENT INCREASE (F)
1	<u>Residential</u>						
2	Residential (R)	42,144	333,179,776	\$ 43,509,085	\$ 45,870,478	\$ 2,361,393	5.43%
3	Residential Total Electric (RTE)	6,725	88,923,685	9,448,365	9,758,575	310,210	3.28%
4	Residential Demand Metered (RD)	3,579	90,666,049	8,135,494	8,540,789	405,295	4.98%
5	Utility Controlled (UCR)	3	131,002	8,734	8,989	255	2.92%
6							
7	<u>Small General Service</u>						
8	Small General (GS)	10,797	355,401,424	46,152,833	47,765,715	1,612,882	3.49%
9	General Service - Total Electric (GTE)	868	38,089,350	4,306,391	4,449,501	143,110	3.32%
10	Total Electric - No Demand	13	64,143	8,003	8,102	99	1.23%
11	Utility Controlled (UCG & SIGS)	28	2,587,035	185,255	191,461	6,205	3.35%
12	Energy Storage (ES)	20	4,800,579	374,492	387,800	13,308	3.55%
13	Athletic Fields/Demand Not Billed (Off-Peak)	44	766,976	89,226	84,612	(4,614)	-5.17%
14	Irrigation Pumping (IP)		887,365	119,157	122,541	3,384	2.84%
15	Municipal Pumping Service (MP)	98	23,373,116	2,062,408	2,126,889	64,481	3.13%
16							
17	<u>Large General Service & Industrial</u>						
18	General Service Large (Primary & Secondary)		125,655,017	11,678,664	12,284,985	606,322	5.19%
19	Combined Account Billing (Secondary)		153,871,650	13,941,617	14,625,656	684,038	4.91%
20	Large Demand Curtailable Service (LDC)		998,721	71,585	74,815	3,230	4.51%
21							
22	<u>Lighting Service</u>						
23	Private or Public Area Lighting Service (PAL)			611,639	633,371	21,732	3.55%
24	Street Lighting - Company Owned (SL)			794,414	824,091	29,677	3.74%
25	Street Lighting - Customer Owned (SL)			482,114	496,520	14,406	2.99%
26	Traffic Signal (TS)			78,090	82,134	4,044	5.18%
27							
28	<u>Special Contracts</u>						
29	[Begin Confidential]						
30							
31							
32							
33						[End Confidential]	
34							
35	<u>Rental/Other</u>			58,943	58,943	-	0.00%
36							
37	<u>TOTAL</u>	[Begin Confidential]				[End Confidential]	