

Line No.	Description	South Dakota Per Books	Wage Increase & Additional/ Transferred Personnel (H-1)	Black Hills Corp./ Black Hills Service Co. Intercompany Charges (H-4)	Black Hills Corp./ Black Hills Utility Holdings Intercompany Charges (H-5)	Employee Pension & Benefits Adjustment (H-6)	Bad Debt Analysis (H-7)	Generation Dispatch & Scheduling (H-8)	Purchase Power Expense (H-9)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	OPERATING REVENUES:								
2	Sales of Electricity Revenues	\$ 138,472,112							
3	Contract Revenues	50,619,748							
4	Other Operating Revenues	14,492,540							
5	<b>TOTAL OPERATING REVENUES</b>	<b>203,584,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6	OPERATING EXPENSES:								
7	Operation and Maintenance:								
8	Production Expense	85,797,807	191,904		(24,424)			(128,039)	1,758,360
9	Transmission Expense	17,440,113	8,839	(21,059)	(77,505)				
10	Distribution Expense	6,668,047	(1,983)		200,201				
11	Customer Accounting Expense	2,831,643	(71,915)		(75,727)		84,859		
12	Customer Service Expense	1,464,398	(151,960)		126,183				
13	Sales Expense	1,992							
14	Administrative and General Expense	22,111,212	(173,121)	1,620,007	1,510,730	283,920			
15	Total Operation and Maintenance	136,315,212	(198,236)	1,598,948	1,659,458	283,920	84,859	(128,039)	1,758,360
16	Depreciation and Amortization	22,784,375							
17	Taxes:								
18	Property Taxes	3,720,016							
19	Payroll Taxes								
20	FICA	2,512,919	(15,165)						
21	Federal Unemployment	19,743	(347)						
22	State Unemployment	84,144	(347)						
23	Gross Receipts Tax	216,138							
24	Federal Income Taxes	(5,576,459)	74,933	(559,632)	(580,810)	(99,372)	(29,701)	44,814	(615,426)
25	Deferred Income Taxes	13,632,245							
26	Investment Tax Credit	(5,647)							
27	Other Taxes	(2,815,520)							
28	Total Taxes	11,787,579	59,074	(559,632)	(580,810)	(99,372)	(29,701)	44,814	(615,426)
29	<b>TOTAL OPERATING EXPENSES</b>	<b>170,887,166</b>	<b>(139,162)</b>	<b>1,039,316</b>	<b>1,078,648</b>	<b>184,548</b>	<b>55,158</b>	<b>(83,225)</b>	<b>1,142,934</b>
30	<b>OPERATING INCOME</b>	<b>\$ 32,697,234</b>	<b>\$ 139,162</b>	<b>\$ (1,039,316)</b>	<b>\$ (1,078,648)</b>	<b>\$ (184,548)</b>	<b>\$ (55,158)</b>	<b>\$ 83,225</b>	<b>\$ (1,142,934)</b>
	Source	Statement N	DEP-1 Sch 3	DEP-1 Sch 6	DEP-1 Sch 7	DEP-1 Sch 8	PJS-1 Sch 1	BAM-3 Sch 1	Sch H-9 N-1 SD Allocator ENERGY1
	Staff Witness Testimony		Peterson	Peterson	Peterson	Peterson	Steffensen	Mehlhoff	Mehlhoff
	Staff position on BHP's Adjustment		Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Accepted

Line No.	Description	Generation Plant Overhaul Expenses (H-10)	Expense Elimination Adjustment (H-11)	Power Marketing Adjustment (H-12, I - note 1)	Rate Case Expense (H-13)	Ben French O&M Adjustment (H-14)	Coal Price Adjustment (H-15)	Severance Expense Adjustment (H-16)
	(a)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	OPERATING REVENUES:							
2	Sales of Electricity Revenues							
3	Contract Revenues			(34,161,683)				
4	Other Operating Revenues							
5	<b>TOTAL OPERATING REVENUES</b>	<b>-</b>	<b>-</b>	<b>(34,161,683)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6	OPERATING EXPENSES:							
7	Operation and Maintenance:							
8	Production Expense		(44,136)	(27,377,879)		(1,348,087)	(1,745,456)	(80,746)
9	Transmission Expense			(1,400,065)				
10	Distribution Expense		(253)					
11	Customer Accounting Expense		(320)					
12	Customer Service Expense		(5,767)					
13	Sales Expense		(2,029)					
14	Administrative and General Expense		(614,280)					(180,433)
15	Total Operation and Maintenance	-	(666,785)	(28,777,944)	-	(1,348,087)	(1,745,456)	(261,178)
16	Depreciation and Amortization				(70,289)			
17	Taxes:							
18	Property Taxes							
19	Payroll Taxes							
20	FICA							
21	Federal Unemployment							
22	State Unemployment							
23	Gross Receipts Tax							
24	Federal Income Taxes	-	233,375	(1,884,309)	24,601	471,830	610,910	91,412
25	Deferred Income Taxes							
26	Investment Tax Credit							
27	Other Taxes		-					
28	Total Taxes	-	233,375	(1,884,309)	24,601	471,830	610,910	91,412
29	<b>TOTAL OPERATING EXPENSES</b>	<b>-</b>	<b>(433,410)</b>	<b>(30,662,253)</b>	<b>(45,688)</b>	<b>(876,257)</b>	<b>(1,134,546)</b>	<b>(169,766)</b>
30	<b>OPERATING INCOME</b>	<b>\$ -</b>	<b>\$ 433,410</b>	<b>\$ (3,499,430)</b>	<b>\$ 45,688</b>	<b>\$ 876,257</b>	<b>\$ 1,134,546</b>	<b>\$ 169,766</b>
	Source		PJS-1 Sch 5 & PJS-1 Sch 6	Sch H-12 & Statement I N-1 SD Allocators ENEFUEL TRANPLT, & DPROD	PJS-1 Sch 2	BAM-3 Sch 10	BAM-3 Sch 3	PJS-1 Sch 5
	Staff Witness Testimony	Mehlhaff	Steffensen	Mehlhaff	Steffensen	Mehlhaff	Mehlhaff	Steffensen
	Staff position on BHP's Adjustment	ECA	Adjusted	Accepted	Adjusted	Adjusted	Adjusted	Accepted

Line No.	Description	Capacity Reserve Adjustment (H-17) (a)	Remove Energy Costs & Revenues (H-col q & I p.1 note 4 & I p. 5) (q)	Contract Sales Adjustment (I pg. 2) (r)	Remove City of Gillette (I - note 3) (s)	Remove Reserve Capacity Agreement Revenue (I - note 5) (t)	Miscellaneous Service Revenue (I pg. 2) (u)	Leap Year Adjustment (I - note 6) (v)
1	OPERATING REVENUES:							
2	Sales of Electricity Revenues		\$ (32,944,213)					\$ (307,598)
3	Contract Revenues		(5,461,664)	1,127,628	(377,290)			
4	Other Operating Revenues		(6,604,628)			(2,735,575)	26,640	
5	<b>TOTAL OPERATING REVENUES</b>	<b>-</b>	<b>(45,010,505)</b>	<b>1,127,628</b>	<b>(377,290)</b>	<b>(2,735,575)</b>	<b>26,640</b>	<b>(307,598)</b>
6	OPERATING EXPENSES:							
7	Operation and Maintenance:							
8	Production Expense	155,814	(32,876,164)					
9	Transmission Expense		(15,556,289)					
10	Distribution Expense							
11	Customer Accounting Expense							
12	Customer Service Expense							
13	Sales Expense							
14	Administrative and General Expense							(23,439)
15	Total Operation and Maintenance	155,814	(48,432,453)	-	-	-	-	(23,439)
16	Depreciation and Amortization							
17	Taxes:							
18	Property Taxes							
19	Payroll Taxes							
20	FICA							
21	Federal Unemployment							
22	State Unemployment							
23	Gross Receipts Tax							
24	Federal Income Taxes	(54,535)	1,197,682	394,670	(132,052)	(957,451)		(99,456)
25	Deferred Income Taxes							
26	Investment Tax Credit							
27	Other Taxes							
28	Total Taxes	(54,535)	1,197,682	394,670	(132,052)	(957,451)	-	(99,456)
29	<b>TOTAL OPERATING EXPENSES</b>	<b>101,279</b>	<b>(47,234,771)</b>	<b>394,670</b>	<b>(132,052)</b>	<b>(957,451)</b>	<b>-</b>	<b>(122,895)</b>
30	<b>OPERATING INCOME</b>	<b>\$ (101,279)</b>	<b>\$ 2,224,266</b>	<b>\$ 732,958</b>	<b>\$ (245,238)</b>	<b>\$ (1,778,124)</b>	<b>\$ 26,640</b>	<b>\$ (184,703)</b>
	Source	Schedule H-17 N-1 SD Allocator DPROD	BAM-3 Sch 7	Email from Chris Kilpatrick on 8/13/13 N-1 SD Allocator DPROD	Statement I, pg. 1 N-1 SD Allocator DPROD	Statement I, pg. 1 N-1 SD Allocator TDPLT	BAM-3 Sch 4	BAM-3 Sch 5
	Staff Witness Testimony	Mehlhoff	Mehlhoff	Mehlhoff	Mehlhoff	Mehlhoff	Mehlhoff	Mehlhoff
	Staff position on BHP's Adjustment	Accepted	Adjusted	Adjusted	Accepted	Accepted	Adjusted	Adjusted

Line No.	Description	Pole Attachment Revenue (I pg. 2) (a)	Difference in Billing Determinants (I pg. 4) (x)	Special Contract Rate Annualization (I - note 6) (y)	Interest Sync (z)	Test Year Plant Annualization (J, L-1) (aa)	Post Test Year Plant Additions (J, L-1) (ab)	Service Company Charges - Blended Ratio (ac)	Incentive Compensation (ad)
1	OPERATING REVENUES:								
2	Sales of Electricity Revenues	\$ (186,889)	\$ (39,510)	\$ 190,182					
3	Contract Revenues								
4	Other Operating Revenues								
5	<b>TOTAL OPERATING REVENUES</b>	<b>(186,889)</b>	<b>(39,510)</b>	<b>190,182</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6	OPERATING EXPENSES:								
7	Operation and Maintenance:								
8	Production Expense								
9	Transmission Expense								
10	Distribution Expense								
11	Customer Accounting Expense								
12	Customer Service Expense								
13	Sales Expense								
14	Administrative and General Expense							(20,737)	(1,100,105)
15	Total Operation and Maintenance	-	-	-	-	-	-	(20,737)	(1,100,105)
16	Depreciation and Amortization					432,584	559,190		
17	Taxes:								
18	Property Taxes					214,849	203,898		
19	Payroll Taxes								
20	FICA								(84,158)
21	Federal Unemployment								(1,925)
22	State Unemployment								(1,925)
23	Gross Receipts Tax								
24	Federal Income Taxes	(65,411)	(13,829)	66,564	(172,928)	(226,602)	(267,081)	7,258	415,840
25	Deferred Income Taxes								
26	Investment Tax Credit								
27	Other Taxes								
28	Total Taxes	(65,411)	(13,829)	66,564	(172,928)	(11,753)	(63,183)	7,258	327,832
29	<b>TOTAL OPERATING EXPENSES</b>	<b>(65,411)</b>	<b>(13,829)</b>	<b>66,564</b>	<b>(172,928)</b>	<b>420,831</b>	<b>496,007</b>	<b>(13,479)</b>	<b>(772,273)</b>
30	<b>OPERATING INCOME</b>	<b>\$ (121,478)</b>	<b>\$ (25,681)</b>	<b>\$ 123,618</b>	<b>\$ 172,928</b>	<b>\$ (420,831)</b>	<b>\$ (496,007)</b>	<b>\$ 13,479</b>	<b>\$ 772,273</b>
	Source	BAM-3 Sch 11	Statement I, pg. 4 100% Direct Allocation	Statement I, pg. 1 100% Direct Allocation	BAM-3 Sch 2	BAM-3 Sch 9	BAM-3 Sch 8	1/2 * DEP-1 Sch 5 N-1 SD Allocator SALWAGES	DEP-1 Sch 4
	Staff Witness Testimony	Mehlhaff	Mehlhaff	Peterson	Mehlhaff	Mehlhaff	Mehlhaff	Peterson	Peterson
	Staff position on BHP's Adjustment	Adjusted	Accepted	Accepted	Adjusted	Adjusted	Adjusted	Staff Proposed	Staff Proposed

Line No.	Description	Demand Side Management	Charitable Contributions	Economic Development	Association Dues	Storm Damage	Workers Compensation	Vegetation Management	Subtotal Staff Adjustments	Adjusted Test Year
	(a)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)
1	OPERATING REVENUES:									
2	Sales of Electricity Revenues								\$ (33,288,028)	\$ 105,184,084
3	Contract Revenues								(38,873,009)	11,746,739
4	Other Operating Revenues								(9,313,563)	5,178,977
5	<b>TOTAL OPERATING REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(81,474,600)</b>	<b>122,109,800</b>
6	OPERATING EXPENSES:									
7	Operation and Maintenance:									
8	Production Expense								(61,518,852)	24,278,955
9	Transmission Expense				13,133				(17,032,946)	407,167
10	Distribution Expense					(33,479)		329,332	493,819	7,161,866
11	Customer Accounting Expense		(7,921)						(71,024)	2,760,619
12	Customer Service Expense	(60,357)		(86,037)	(497)				(178,435)	1,285,963
13	Sales Expense								(2,029)	(37)
14	Administrative and General Expense	(262)		(2,936)	(144,074)		145,523		1,300,793	23,412,005
15	Total Operation and Maintenance	(60,619)	(7,921)	(88,973)	(131,438)	(33,479)	145,523	329,332	(77,008,674)	59,306,538
16	Depreciation and Amortization								921,485	23,705,860
17	Taxes:									
18	Property Taxes								418,747	4,138,763
19	Payroll Taxes									-
20	FICA								(99,323)	2,413,596
21	Federal Unemployment								(2,272)	17,471
22	State Unemployment								(2,272)	81,872
23	Gross Receipts Tax								-	216,138
24	Federal Income Taxes	21,217	2,772	31,140	46,003	11,718	(50,933)	(115,266)	(2,178,055)	(7,754,514)
25	Deferred Income Taxes								-	13,632,245
26	Investment Tax Credit								-	(5,647)
27	Other Taxes								-	(2,815,520)
28	Total Taxes	21,217	2,772	31,140	46,003	11,718	(50,933)	(115,266)	(1,863,175)	9,924,404
29	<b>TOTAL OPERATING EXPENSES</b>	<b>(39,402)</b>	<b>(5,149)</b>	<b>(57,833)</b>	<b>(85,435)</b>	<b>(21,761)</b>	<b>94,590</b>	<b>214,066</b>	<b>(77,950,364)</b>	<b>92,936,802</b>
30	<b>OPERATING INCOME</b>	<b>\$ 39,402</b>	<b>\$ 5,149</b>	<b>\$ 57,833</b>	<b>\$ 85,435</b>	<b>\$ 21,761</b>	<b>\$ (94,590)</b>	<b>\$ (214,066)</b>	<b>\$ (3,524,236)</b>	<b>\$ 29,172,998</b>
	Source	PJS-1 Sch 5	PJS-1 Sch 5	PJS-1 Sch 5	PJS-1 Sch 4	PJS-1 Sch 3	PJS-1 Sch 7	Email from Chris Kilpatrick on 8/14/13		
	Staff Witness Testimony	Steffensen	Steffensen	Steffensen	Steffensen	Steffensen	Steffensen	Mehlhoff		
	Staff position on BHP's Adjustment	Staff Proposed	Staff Proposed	Staff Proposed	Staff Proposed	Staff Proposed	Company Proposed	Company Proposed		

**SOURCES:**

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Line 5:	Sum of lines 2 through 4
Line 15:	Sum of lines 8 through 14
Line 28:	Sum of lines 18 through 27
Line 29:	Sum of lines 15, 16, and 28
Line 30:	Line 5 less line 29
Column b, line 2:	Statement N, page 11 of 34, column (d), line 4
Column b, line 3:	Statement N, page 11 of 34, column (d), line 5
Column b, line 4:	Statement N, page 11 of 34, column (d), line 15
Column b, line 8:	Statement N, page 13 of 34, column (d), line 57
Column b, line 9:	Statement N, page 13 of 34, column (d), line 81
Column b, line 10:	Statement N, page 14 of 34, column (d), line 122
Column b, line 11:	Statement N, page 15 of 34, column (d), line 148
Column b, line 12:	Statement N, page 15 of 34, column (d), line 156
Column b, line 13:	Statement N, page 15 of 34, column (d), line 158
Column b, line 14:	Statement N, page 15 of 34, column (d), line 176
Column b, line 16:	Statement N, page 16 of 34, column (d), line 31
Column b, line 18:	Statement N, page 17 of 34, column (d), line 16
Column b, line 20:	Statement N, page 17 of 34, column (d), line 5
Column b, line 21:	Statement N, page 17 of 34, column (d), line 6
Column b, line 22:	Statement N, page 17 of 34, column (d), line 9
Column b, line 23:	Statement N, page 17 of 34, column (d), line 12
Column b, line 24:	Statement N, page 18 of 34, column (d), line 28
Column b, line 25:	Statement N, page 18 of 34, line 30 less BAM-1 Sch 3 column b, line 26
Column b, line 26:	Statement K, page 2 of 3, column (c),line 57 * Statement N, p. 18 & 29 TOTPLTCUS allocator (0.79174)
Column b, line 27:	Statement N, page 17 of 34, column (d), line 18