

Black Hills Power, Inc.
South Dakota
Revenue Requirement Model Description

Section H

20:10:13:83. Schedule H-3 -- Working Papers for Listed Expense Accounts. With respect to the following listed expense accounts, schedule H-3 shall be furnished as designated for the 12 months of the test period and for claimed adjustments. This schedule shall include analytical details which will clearly disclose for each account a classification of principal charges and credits with all minor items grouped; particulars of supporting computations and accounting bases; a description of the services and related dollar amounts for which liability is incurred or accrued; and the name of the firm or individual rendering such services for these accounts where applicable:

(1) Accounts 909, 913, and 930, advertising expenses. For each category of advertising expense required to be filed pursuant to § 20:10:23:02 the utility shall submit a list of all advertisements claimed and filed pursuant to § 20:10:23:03, indicating the categorization of each advertisement. Representative samples of each category shall also be included.

(2) Account 922, administration expenses transferred -- credit;

(3) Account 926, employee pensions and benefits;

(4) Account 928, regulatory commission expenses;

(5) Account 929, duplicate charges -- credit;

(6) Account 930, miscellaneous general expenses.

Source: 2 SDR 90, effective July 7, 1976; 5 SDR 1, effective July 25, 1978; 12 SDR 151, 12 SDR 155, effective July 1, 1986.

General Authority: SDCL 49-34A-4.

Law Implemented: SDCL 49-34A-10, 49-34A-12, 49-34A-41.

BLACK HILLS POWER, INC.
LISTED EXPENSE ACCOUNTS
For the Test Year Ended June 30, 2012

Schedule H-3
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Line No.	Description of Accounts	Reference	Per Books Amount
1	Federal Energy Regulatory Commission Account No. 909 (Note 1)		
2			
3	Informational Advertising		\$ 11,087
4	Handouts/Brochures		485
5	Miscellaneous Advertisement		282
6	TOTAL	Sum (Ln.3:Ln.5)	<u>\$ 11,854</u>
7			
8	Federal Energy Regulatory Commission Account No. 913		
9			
10	None		
11			
12	Federal Energy Regulatory Commission Account No. 922		
13			
14	Administrative Costs- Allocated (Note 2)		\$ (41,436)
15	TOTAL		<u>\$ (41,436)</u>
16			
17	Federal Energy Regulatory Commission Account No. 926		
18			
19	401K		\$ 2,745,608
20	Pension		3,392,626
21	Health Care		2,623
22	Educational Reimbursement		44,590
23	Relocation		37,059
24	Retirement Benefits		454,548
25	Benefits- Allocated (Note 3)		(6,581,581)
26	Audit Services		3,755
27	TOTAL	Sum (Ln.19:Ln.26)	<u>\$ 99,228</u>
28			
29	Note 1: Disallowed advertising expenses are eliminated at Schedule H-11.		
30	Note 2: BHP portion of BHUH employees' administrative time related to capital work orders.		
31	Note 3: Includes benefits allocated from Black Hills Service Company as well as Black Hills Utility Holdings.		
32	Also includes benefits reclassified to capital work orders as well as operating and maintenance accounts.		

BLACK HILLS POWER, INC.
LISTED EXPENSE ACCOUNTS
For the Test Year Ended June 30, 2012

Line No.	Description of Accounts	Reference	Per Books Amount
1	Federal Energy Regulatory Commission Account No. 928		
2			
3	South Dakota		\$ 202,267
4	Wyoming		50,202
5	FERC Fees		461,331
7	TOTAL	Sum (Ln.3:Ln.5)	<u>713,800</u>
8			
9	Federal Energy Regulatory Commission Account No. 929		
10			
11	None		
12			
13	Federal Energy Regulatory Commission Account No. 930 (Note 1)		
14			
15	General Advertising		\$ 224,449
16	Benefits and Labor		5,313
17	Software Costs		772
18	Safety and Medical Supplies		663
19	Office Supplies and Expenses		5,285
20	Dues and Membership Fees		224,082
21	Travel		30,216
22	Training		2,014
23	Outside Services		390,847
24	Financing Charges		28,190
25	Preliminary Charges		474,045
26	TOTAL	Sum (Ln.15:Ln.25)	<u>1,385,876</u>
27			
28	Note 1: Disallowed advertising expenses and preliminary charges are eliminated at Schedule H-11.		