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

## Section H

20:10:13:80. Statement H -- Operation and Maintenance Expense. Statement H shall show the electric or gas operation and maintenance expenses according to each account of the FERC's uniform systems of accounts for public utilities and licensees or for gas companies. The expenses shall be shown under appropriate columnar headings as follows, with subtotals for each functional classification:

- (1) Operation and maintenance expense as booked, for the test period and the total for the test period;
  - (2) Claimed adjustments, if any, to expenses as booked;
  - (3) Total adjusted operation and maintenance expenses claimed.

Detailed explanations of the adjustments, if any, and the manner of their determination shall be supplied, specifying the month or months during which the adjustments would be applicable. Information required in §§ 20:10:13:81 to 20:10:13:84, inclusive, shall be submitted as part of statement H.

**Source:** 2 SDR 90, effective July 7, 1976; 12 SDR 86, effective November 24, 1985; 12 SDR 151, 12 SDR 155, effective July 1, 1986.

General Authority: SDCL 49-34A-4.

Law Implemented:SDCL 49-34A-7, 49-34A-10, 49-34A-12, 49-34A-41.

A summary of the Schedule H schedules/adjustments descriptions are listed below:

- 1. Distribution of Wages and Salaries
- 2. Purchase Power Detail Listing
- 3. Listed Expense Accounts
- 4. Intercompany Black Hills Service Company Charges
- 5. Intercompany Black Hills Utility Holdings Charges
- 6. Employee Pension and Benefits Adjustment
- 7. Bad Debt Analysis
- 8. Generation Dispatch and Scheduling Cost Detail
- 9. Purchase Power Expense Adjustment
- 10. Generation Plant Overhaul Expense
- 11. Expense Elimination Adjustment
- 12. Power Marketing Expense Adjustment
- 13. Outside Consulting Related to Rate Case
- 14. Ben French Operation & Maintenance Adjustment
- 15. Coal Price Adjustment

Black Hills Power, Inc.
South Dakota
Revenue Requirement Model Description
16. Severance Expense Adjustment

17. Capacity Reserve Adjustment

An adjustment was also made on Statement H column (q) to remove energy delivered costs as the Company is not proposing a change to the previously approved base rates (Docket EL09-018).

					Adjustments								
			(a)	(b)	(c)	(d)	(e)	<b>(f)</b>	(g)	(h)	(i)	(i)	
Line	FERC												
No.	Acct.#	Description	Per Books	Sched H-1	Sched H-4	Sched H-S	Sched H-6	Sched H-7	Sched H-8	Sched H-9	Sched H-10	Sched H-11	
1		Steam Production Operation:											
2	500	Supervision & Engineering	\$ 1,846,170	\$ 22,051	e _	<b>s</b> -	s -	<b>Š</b> -	\$ -	<b>5</b> -	ς .	\$ -	
3	501	Fuel	1,357,246	16,211		* .	-	* .			-	•	
4	501.1	Steam Power Fuel - Gas	91,298		_	-	-	-		_	-	-	
5	501.2	Steam Power Fuel - Oil	613,206	_	_	_	_	_	_	_	_	_	
6	501.3	Steam Power Fuel - Coal	21,163,029	-	_	_	-		_	_	_		
7	501.4	Steam Power Fuel - Transportation	1,324,658	-	_	_		-		-	_		
8	502	Steam Expense	3,665,046	43,776	-		-	-	-	-		-	
9	505	Electric Expense	1,248,355	14,911	-	=.	-		-	-	_	-	
10	506	Miscellaneous	789,883	9,435	-	-	-	-	-	-	-	-	
11	507	Rent	2,541,056	30,351	-	-	-	-	-	-	-		
12	509	Allowances	30	-		-		-	-	-	-	-	
13		Total Steam Production Operation	34,639,976	136,735	-	÷	-	-	<u> </u>	-			
14													
15		Steam Production Maintenance:											
16	<b>S10</b>	Supervision & Engineering	1,721,490	16,392	-	-	-	-	-	-	-	-	
17	511	Structures	820,969	7,817	-	-	-	-	-	-	-	-	
18	512	Boilers	4,757,649	45,302	-	-	-		-	-	-	(49,388)	
19	513	Electric Plant	875,047	8,332	-	-	-		-	-	(428,000)	-	
20	514	Miscellaneous Plant	205,774	1,959		-		-	<u>-</u>				
21		Total Steam Production Maintenance	8,380,929	79,802	-	-	-	-	-	-	(428,000)	(49,388)	
22													
23 24		Total Steam Production Expense	43,020,905	216,537	-	-	-	-	-	-	{428,000}	(49,388)	
25		Other Production Operation:											
26	546	Supervision & Engineering	215,352	2,572	_	-	-	_	_	_	_	_	
27	547	Fuel	2,074,106				_	_		_	-	-	
28	548	Generation Expense	442,112	5,281	_	-	-	-		-	-	-	
29	549	Miscellaneous	97,138	1,160		-	-	-	-	-	-	-	
30	550	Rents	118,053	1,410	_	-	-	-	-	-	_	-	
31		Total Other Production Operation	2,946,761	10,423	-	-			-	-	-		
32													
33		Other Production Maintenance:											
34	551	Supervision & Engineering	163,609	1,558	-	-	-	_	-		-	_	
35	552	Structures	98,340	936	-		-		-	-	-	-	
36	553	Electric Plant	1,967,157	18,731	-	-	-	-	-	-	-	-	
37	554	Miscellaneous Plant	197,740	1,883	-		-	-	-	-	-	-	
38	556	System Control and Load Dispatch	1,211,692	11,538	-	(72,180	2) -	-	(52,601)	-	-	-	
39	557	Other Expenses	24						-			-	
40		Total Other Production Maintenance	3,638,562	34,646		<b>{72,18</b> 0		-	(52,601)	-	-	-	
41													
42		Total Other Production Expense	6,585,323	45,069	-	(72,180	D) -	-	(52,601)	-	-	-	
43													
44		Other Power Supply:											
45	555	Purchased Power - Energy	41,442,094	-	-	-	-	-	-	2,034,740	-	-	
46	555	Purchased Power - Capacity	7,258,307					<u> </u>			<del>-</del>		
47		Total Other Power Supply	48,700,401	-	-	-	-	-	-	2,034,740	-	-	
48						_	_						
49		Total Production Expenses	98,306,629	261,606	-	(72,180	D) -	-	(52,601)	2,034,740	(428,000)	(49,388)	
50													
51		Transmission Operations:											
52	560	Supervision & Engineering	517,220	1,335	-	66,593		-	-	-		-	
53	561	Load Dispatch	2,622,111	6,768	23,474				-	-	-	-	
54	562	Station Equipment	301,339	778	-	(5,557	7) -	-	-	-	-	-	

				Adjustments								
			(a)	(b)	(c)	(d)	(e)	<b>(f)</b>	(g)	(h)	(1)	(1)
Line	FERC											
No.	Acct.#	Description	Per Books	Sched H-1	Sched H-4	Sched H-5	Sched H-6	Sched H-7	Sched H-B	Sched H-9	Sched H-10	Sched H-11
55	563	Overhead Lines	94,210	243	-	-	_	-	-	-	-	_
56	565	Transmission of Electricity by Others	18,592,582	-	-	-		-	-	-		-
57	566	Miscellaneous	100,190	259	-	-		-	-	-		-
58	567	Rents	· <u>-</u>									
59 60		Total Transmission Operations	22,227,652	9,383	23,474	603,008	-	-	-	-	-	
61		Transmission Maintenance:										
62	568	Supervision & Engineering	-	-	-	-	-	-	-	-	-	-
63	569	Structures	-	-	-	-		-	-	-	-	-
64	570	Station Equipment	143,335	1,142	-	-	-	-	-	-	-	-
65	571	Overhead Lines	160,826	1,282	-	(6,283)	-	-		-	-	
66	572	Underground Lines	· -	-	_	· -	-	-	-	-	-	
67	573	Miscellaneous	-	-	-		-	_				
68 69		Total Transmission Maintenance	304,161	2,424	•	(6,283)	-	-			-	-
70 71		Total Transmission Expenses	22,531,813	11,807	23,474	596,725	-	-	-	-	•	4
72		Distribution Operations:										
73	580	Supervision	836,439	(3,239)	_	(18,333)				_		
74	581	Load Dispatch	292,624	(1,133)	_	(50,390)	_	_	_	_	_	_
75	582	Station Equipment	443,357	(1,717)	_	(20,000)	_	_	_	_	_	_
76	583	Overhead Lines	456,237	(1,767)	_		-		_	_		
77	584	Underground Lines	311,105	(1,205)	_	_				_		
77 78	585	Street Lighting	89	(1,205)	-	_	_			_	-	-
79	586	Metering	866,163	(3,354)		_	_	_	_	_	_	
80	587	Customer Installations	28,737	(111)		_	_	_	_		-	
81	588	Miscellaneous	502,229	(1,945)	_	(15,970)		_	_	-		
82	589	Rents	19,457	(1,545)	_	(15,5,0)	_	_	_	_	_	_
83	303	Total Distribution Operations	3,756,437	(14,546)	<del></del> -	(84,693)						
84		•	3,130,131	(24,540)		(0-1,202)						
85		Distribution Maintenance:	1.500	14		-						
86	590	Supervision	1,565	14	-	•	-	-	-	-	-	-
87	591	Structures	346,575			8,091		•	-			
88	592	Station Equipment		3,162 23,274	-	6,091	-	-	-	_		(267)
89	593	Overhead Lines	2,550,816		-	-	-	-	-	-	-	(207)
90	594	Underground Lines	191,328	1,746 347	-	-	-	-	-	•	•	-
91	595	Transformers	38,005 138,724		-	•	-			_		
92	596	Street Lighting		1,266	-	-	-		-		-	
93	597	Metering	73,889	674 197	-	-	-	*	-		•	•
94	598	Miscellaneous	21,554		<del></del> -	8,091						(267)
95 96		Total Distribution Maintenance	3,362,456	30,680	•	•	•	•	•			•
97 98		Total Distribution Expenses	7,118,893	16,134	-	(76,602)	-	-	-	-	-	(267)
99		Customer Accounting Expense:										
100	901	Supervision	33,274	(765)	-	15,701	-	_	-	-	-	(33)
101	902	Meter Reading	62,213	(1,430)	-	· - · ·	-	_	-	-	-	
102	903	Customer Records and Collection Expenses	1,733,439	(39,833)	-	(40,102)	-	-	-	-	-	(300)
103	904	Uncollectible Accounts	290,583	(6,677)	-		-	114,741	-	_	-	
104	905	Miscellaneous	826,214	(18,986)	-	18,560						
105 106		Total Customer Accounting Expense	2,945,723	(67,691)	-	(5,841)	-	114,741	-	_		(333)
107		Custamer Service Expense:	704 400	(20.000		70 C72						
108	907	5upervision	281,490	(28,214)	*	20,672	-	•		-	-	-

			1	Adjustments								
			(a)	(b)	(c)	(d)	(e)	<b>(f)</b>	(g)	(ħ)	(i)	(i)
Line	FERC	-			-1		- 1 111 -					
No.	Acct.#	Description	Per Books	Sched H-1	Sched H-4	Sched H-S	Sched H-6	Sched H-7	Sched H-8	Sched H-9	Sched H-10	Sched H-11
109	908	Customer Assistance	1,166,416	(116,912)	•	(1,742)	-	-	-	-	-	-
110	909	Advertisement	11,854	(1,188)	-	-	-	-	-	-	•	(5,384)
111	910	Miscellaneous	64,863	(6,501)								· · · · · · · · · · · · · · · · · · ·
112 113		Total Customer Service Expense	1,524,623	(152,815)	-	18,930	•	-	-	-	•	(5,384)
114		Total Customer Expenses	4,470,346	(220,506)	-	13,089	-	114,741	-	-	-	(5,717)
115												
116		Sales Expense:										4
117	912	Demonstrating and Selling Expenses	447	-	-	-	-	-	-	-	•	(447)
118	916	Miscellaneous Sales Expenses	1,777	<del>-</del> _		-		-	<u> </u>			(1,777)
119 120		Total Sales Expense	2,224	•	-	-	-	-	-	-		(2,224)
120		Administrative & General Expense:										
122	920	Administrative & General Expense. Administrative Salaries	13,802,193	(188,764)	{12,060}	993,303	_	_	_		_	
123	921	Office Supplies & Expense	3,655,264	(200,704)	(128,322)	811,350		_		_		(218)
124	922	A&G Expense Transferred	(41,436)		(120,522)	7,485	_	-	_		_	(220)
125	923	Outside Services	2,283,012	-	520,70 <del>9</del>	202,388	-	-	-	-	-	-
126	924	Property Insurance	854,167		(69,975)	46,317	-	-	_	-	-	-
127	925	Injuries and Damages	1,388,862		144,912	31,534	-	-	-	_	-	
128	926	Pensions & Benefits	99,228	-	(227,721)	180,091	510,780	-	-	-	-	-
129	928	Regulatory Commission	713,800	-	-	-	-	-	-	-	-	-
130	930.1	General Advertising	224,449	-	-	-	-	-	-	-	-	(197,188)
131	930.2	Miscellaneous General	1,161,427	-	383,494	18,647	-	-	-	-	-	(474,410)
132	931	Rents	545,526	-	(17,408)	(15,070)	-	-	-	-	-	-
133	935	Maintenance of General Plant	1,080,634		502,714	(228,459)			<del>-</del>			1
134 135		Total Administrative & General Expense	25,767,126	[188,764]	1,096,351	2,047,586	510,780	-	-	-	-	(671,816)
136		Total Operating & Maintenance Expense	\$ 158,197,031	\$ (119,723) \$	1,119,825	2,508,618	\$ 510,780	\$ 114,741	\$ {52,601} \$	2,034,740	\$ (428,000)	\$ (729,412)
137		Total operating a manuscripine expense	7 130,157,051	J (110), 20) 4	, 1,115,025 ,	, 2,300,010 .	, 510,700	y 117,771	φ (32,001) φ	2,004,140	7 (450,000)	y (/25,412)
138												
139			Note 1: The adjustn	nent is to remove e	nergy delivered o	costs as the Com	pany is not prop	osing a change to	the previously app	roved base		
140			rates (Docket EL09-	018) for the Fuel Pi	urchase Power Ad	ljustment and th	e Transmission	Cost Adjustment.	FERC Accounts 50	1, 547, 555		
141			and 565 were elimi				s zero. Further, t	the re-agent costs	, proposed to be in	cluded in the		
142			Fuel Purchase Powe	er adjustment going	g forward, were a	also eliminated.						
143												
144				Distribution Wage								
145 146				Purchased Power Listed Expense Ac								
146				Black Hills Corpore		andre Company	- Intercompany	Charmes				
148				Black Hills Utility I			- Intercompany	снагдез				
149				Employee Pension								
150						,						
151				Generation Dispat		g Cost Detail						
152			Sched H-9	Purchase Power E	xpense Adjustme	ent						
153				Generation Plant		e						
154				Expense Eliminati								
155				Power Marketing								
156				Outside Consultin								
157 158				Ben French Opera		nce Adjustment						
158				Coal Price Adjustr Severance Expens								
160				Capacity Reserve			•					
100			JUNEU N-17	reharity (1696)AG	мајазинени							

		Adjustments								
			{k}	(0)	(m)	(n)	(o)	(p)	(q)	(r) Sum((a):(q))
Line	FERC Acet. #	<b>N</b>								Adjusted
No.	ACEL. #	Description	Sched H-12	Sched H-13	Sched H-14	Sched H-15	Sched H-16	Sched H-17	Note 1	Total
1		Steam Production Operation:								
2	500	Supervision & Engineering	\$ -	\$ -	\$ (117,818)	\$ -	\$ -	\$ -	\$ (56,648)	\$ 1,693,755
3	501	Fuel	-	-	(56,002)	-	-	-	(1,317,455)	-
4	501.1	Steam Power Fuel - Gas	-	-	-	-	-	-	(91,298)	-
5	501.2	Steam Power Fuel - Oil	-	-	-	-	-	-	(613,206)	-
6	501.3	Steam Power Fuel - Coal	(1,343,520)	-		(1,724,664)	-	-	(18,094,844)	-
7	501.4	Steam Power Fuel - Transportation	•	-		(1,324,658)	-	-	· · · · ·	-
8	502	Steam Expense	-	-	(440,874)	-	-	4	(1,191,593)	2,076,355
9	505	Electric Expense	-	-	(376,355)	-	-	-	(62,750)	824,161
10	506	Miscellaneous		-	(42,315)	-	-	-	-	757,003
11	507	Rent	-	-	-	-	-	-	-	2,571,407
12	509	Allowances			44 000 000	(0.040.000)			-	30
13 14		Total Steam Production Operation	(1,343,520)	-	(1,033,364)	(3,049,322)		-	(21,427,794)	7,922,711
14 15		Page Burdonton Adelmannon								
16	510	Steam Production Maintenance: Supervision & Engineering			(103,160)		(90,355)		_	1,544,367
16 17	510	Structures	•	•	(105,160)	-	(90,333)	-	(1,730)	1,5 <del>44</del> ,367 810,257
17 18	511	Structures Boilers	•	-	(16,799) (700,435)	-	-	-	(1,/30)	4,053,128
19	513	Electric Plant	•	~	(101,202)	-	-	•	-	4,053,128 354,177
20	514	Miscellaneous Plant			(82,604)		-		(427)	124,702
20	314	Total Steam Production Maintenance			(1,004,200)	<del></del> -	(90,355)		(2,157)	6,886,631
22		TOWN SECURIT FORGETION MISHINERING			(1,00-,100)		(20,22)		(2,237)	0,000,001
23		Total Steam Production Expense	(1,343,520		(2,037,564)	(3,049,322)	(90,355)	_	(21,429,951)	14,809,342
24			<b>1-47</b>	•	, ,	<b>\-,</b> , .,				
25		Other Production Operation:								
26	546	Supervision & Engineering	-	-	-	-	-	-	-	217,924
27	547	Fuel	(670,349	) -	-	-	-		(1,403,757)	-
28	548	Generation Expense		-	-	-	-	-	-	447,393
29	549	Miscellaneous	-	-	-	-	-	4	(10,577)	87,721
30	550	Rents								119,463
31		Total Other Production Operation	(670,349	) -	-	•	-	-	(1,414,334)	872,501
32										
39		Other Production Maintenance:								
34	551	Supervision & Engineering		-	706,571	_	-	-	-	871,738
35	552	Structures	-	~	-	-	-	-	-	99,276
36	553	Electric Plant	-	-	-	-	-	-		1,985,888
37	554	Miscellaneous Plant	-	-	-	-	-	-	(1,219)	198,404
38	556	System Control and Load Dispatch	(311,866	-	-	-	-	-	-	786,583
39	557	Other Expenses				<del></del>				24
40		Total Other Production Maintenance	(311,866	) -	706,571	-	-	-	(1,219)	3,941,913
41									(4.445.000)	
42		Total Other Production Expense	(982,215	-	706,571	-	•	-	(1,415,553)	4,814,414
43										
44		Other Power Supply:	f== = 4 = 700						(24 122 251)	
45	555	Purchased Power - Energy	(29,344,783	ij -	-	-	-	174,357	(14,132,051)	7,432,664
46	555	Purchased Power - Capacity	(29,344,783	n -				174,357		7,432,664
47 49		Total Other Power Supply	(29,344,783	-	•	-	-	274,337	(14,132,031)	7,432,004
48		Total Bradustica Evacuese	(31,670,518	ti -	(1,330,993)	(3,049,322)	(90,355)	174,357	7 (36,977,555)	27,056,420
49 SD		Total Production Expenses	(31,0/0,318	-	(1,550,993)	(3,049,322)	(20,555)	1/4,35	(20,211,553)	21,030,420
50 51		Transmission Operations:								
52	560	Supervision & Engineering	_	_	-	_	_	_	_	585,148
53	561	Load Dispatch	-		-	_	-	_	_	3,194,325
54	562	Station Equipment		_	-	-		_	_	296,560
34	302		-	-	•	•	_	-	_	

			Adjustments							
			(k)	(1)	(m)	(n)	(o)	(p)	(a)	(r) Sum((a):(q))
Line	FERC		ed 10.46							Adjusted
No.	Acct. #	Description	Sched H-12	Sched H-13	5ched H-14	Sched H-15	5ched H-16	Sched H-17	Note 1	Total
55	563	Overhead Lines	4	_	-	_	-	_	-	94,453
56	565	Transmission of Electricity by Others	(1,535,166)		_		-	-	(17,057,416)	· ·
57	566	Miscellaneous	• • •	-	_	_	-	-	-	100,449
58	567	Rents		-	_	_	-	_	-	
59		Total Transmission Operations	(1,535,166)	-					(17,057,416)	4,270,935
60		,	, , , 1						(,,	,,
61		Transmission Maintenance:								
62	568	Supervision & Engineering	_	-	_	_	_	-	-	
63	569	Structures	_	_	_	_	_	_	-	_
64	570	Station Equipment	_	_	_	_	_	_	-	144,477
65	571	Overhead Lines		_			_			155,825
66	572	Underground Lines					_			
67	573	Miscellaneous	-	_	_	_	_	_	_	_
68	0.0	Total Transmission Maintenance								300,302
69		(OM HORSEN WANTEINNEL								300,302
70		Total Transmission Expenses	(1,535,166)		_			_	(17,057,416)	4,571,237
71		Total Hensinsson expenses	(1,000,100)	-	_	-	_	-	(17,037,410)	4,371,237
72		Distribution Operations:								
73	580	Supervision								814,867
73 74	581	Load Dispatch	•	•	•	-	-	-	-	
75	582	Station Equipment	•	-	-	•	-	-	-	241,101 441,640
76	583	Overhead Lines	•	-	-	-	-	-	-	
77	584	Underground Lines	•	-	-	-	-	-	-	454,470
78	585		•	•	-	-	-	-	-	309,900
79	586	Street Lighting	•	-	-	-	-	-	-	89
80	587	Metering Customer Installations	-	-	-	-	-	-	-	862,809
			-	-	-	-	-	-	-	28,626
81	588	Miscellaneous	•	-	-	-	-	-	-	484,314
82	589	Rents		<u>-</u>				-	<u>-</u> _	19,382
83		Total Distribution Operations	•	-	-	-	-	-	-	3,657,198
84										
85		Distribution Maintenance:								
86	590	Supervision	-	-	-	-	-	-	-	1,579
87	591	Structures	-	-	-	-	-	-	-	
88	592	Station Equipment	=	-	-	-	-	-	-	357,828
89	593	Overhead Lines	•	-	-	-	-	-	-	2,573,823
90	594	Underground Lines	-	-	-	-	-			193,074
91	595	Transformers	•	-	-	-	-		-	38,352
92	596	Street Lighting	-	-	4	-	-	-	-	139,990
93	597	Metering	-	-	-	-	-	-	-	74,563
94	598	Miscellaneous						-		21,751
95		Total Distribution Maintenance	-	-	-	-	-	-	-	3,400,960
96										
97		Total Distribution Expenses	-	-	-	-	-	-		7,058,158
98										
99		Customer Accounting Expense:								
100	901	Supervision	-	-	-	-	-	-	-	48,177
101	902	Meter Reading	-	-	-	-	•	-	-	60,783
102	903	Customer Records and Collection Expenses		-	-	-	-	-	-	1,653,204
103	904	Uncollectible Accounts	-	-	-	-	-	-	-	398,647
104	905	Miscellaneous				-				825,768
105		Total Customer Accounting Expense	-	-	-	-	-	-	-	2,986,599
106										
107		Customer Service Expense:								
108	907	Supervision	-	-	-	-	-	-	-	273,948

			Adjustments							
11	FERC		(k)	(1)	(m)	(n)	(o)	(p)	(q)	(r) Sum((a):(q))
Une No.	FERC Acct. #	Description	Sched H-12	Sched H-13	Sched H-14	Sched H-15	Sched H-16	Sched H-17	<u>No</u> te 1	Adjusted Total
109	908	Customer Assistance	_	_	_		_		_	1.047.762
110	909	Advertisement	-	-		_		-	_	5,282
111	910	Miscellaneous			-	_	_	_		58,362
112		Total Customer Service Expense								1,385,354
113		•								•
114		Total Customer Expenses	-	-	-	-	-	-	-	4,371,953
115										
116		Sales Expense:								
117	912	Demonstrating and Selling Expenses	-	-	-	-	-	-	-	-
118	916	Miscellaneous Sales Expenses								
119		Total Sales Expense	-	-	•	•	-	-	-	-
120										
121		Administrative & General Expense:								
122	920	Administrative Salaries	-	-	-	-	(197,598)	-	-	14,397,074
123	921	Office Supplies & Expense	• '	-	-	-	-	-	-	4,338,074
124	922	A&G Expense Transferred	-	-	-	-	-	-	-	(33,951)
125	923	Outside Services	-	65,773	-	-	-	-	-	3,071,882
126	924	Property Insurance	-	-	-	-	-	-	-	830,509
127	925	Injuries and Damages	-	-	-	-	-	-	-	1,565,308
128	926	Pensions & Benefits	-	-	-	-	-	-	-	562,378
129	928	Regulatory Commission	-	-	-	-	-	-	-	713,800
130	930.1	General Advertising	-	-	-	~	~	-		27,261
131	930.2	Miscellaneous General	-	-	-	-	-	-	-	1,089,158
132	931	Rents	-	-	-	-	-	-	-	513,056
133	935	Maintenance of General Plant		+						1,354,889
134		Total Administrative & General Expense	•	65,773	•	•	(197,598)	-	-	28,429,438
135										
136		Total Operating & Maintenance Expense	\$ (33,205,684)	\$ 65,773	\$ (1,330,993)	\$ (3,049,322)	\$ (287,953)	\$ 174,357	\$ (54,034,971)	\$ 71,487,206
137										
138										
139			Note 1: The adjustme							
140			approved base rates	•	•				-	
141			FERC Accounts 501,							
142			reagent costs, propo	sed to be include	ed in the Fuel Purc	chase Power adju	stment going for	ward, were also	o eliminated.	
143										
144				Distribution Wag						•
145				Purchased Power						
146				Listed Expense A						
147					ration/Black Hills !		- Intercompany	Charges		
148					Holdings - Interco					
149					on and Benefits Ad	ijustment				
150				Bad Debt Analysi						
151					atch and Schedulin					
152					Expense Adjustm					
153					Cverhaul Expens	æ				
154				Expense Eliminat						
155					g Expense Adjustn					
156 157					ng Related to Rate					
157				Ben Frencii Oper Coal Price Adjust	ration & Maintena	ince Adjustment				
158				Coai Price Adjust Severance Exper						
160				Severance Exper Capacity Reserve						
100			ocited U-17	cabacità iscogiat	. najustnent					