

## Section H

### **20:10:13:84. Schedule H-4 -- Working Papers for Interdepartmental Transactions.**

If the expense accounts contain charges or credits from associated companies or nonutility departments of the utility, schedule H-4 shall be submitted for each such associated company or nonutility department showing the following:

- (1) The amount of the charges or credits during the test period;
- (2) The FERC account classification or classifications charged or credited;
- (3) Descriptions of the specific services performed for or by the associated company or nonutility department;
- (4) Complete particulars as to the bases used in determining the amounts of the charges or credits.

**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-10](#), [49-34A-12](#), [49-34A-41](#).

This Schedule shows amounts charges by Black Hills Service Company to Black Hills Power for the twelve months ending September 30, 2013.

**BLACK HILLS POWER, INC.**  
**BLACK HILLS CORPORATION/BLACK HILLS SERVICE COMPANY - INTERCOMPANY CHARGES**  
**For the Test Year Ended September 30, 2013**

Line No.	FERC Acct.	Description	Per Books
1	920	Administrative and General Salaries	11,860,034
2			
3	921	Office Supplies and Expenses	2,199,768
4			
5	923	Outside Services	2,083,251
6			
7	924	Property Insurance	825,513
8			
9	925	Injuries and Damages	1,539,387
10			
11	926	Employee Pensions and Benefits	20,402
12			
13	930.2	Miscellaneous General Expense	697,959
14			
15	931	Rents	451,661
16			
17	935	Maintenance of General Plant	<u>739,298</u>
18			
19		Total	<u><u>20,417,273</u></u>
20			
21			
22			
23			
24			
25			
26			

Note 1: These expenses are a combination of direct and indirect charges to Black Hills Power from Black Hills Service Company without any additional fees. All costs are charged to Black Hills Power as the costs are incurred by the Service Company. The allocation methods for indirect charges are described in the Cost Allocation Manual.