

Black Hills Power, Inc.
 South Dakota - Electric
 Tax Collections Available
 Test Year Ended 6-30-12

Exhibit__(DEP-1)
 Schedule 2
 Page 1

Line	Item	South Dakota Per Books (b)	Adjustments (c)	Pro Forma Collections (d)	Collections Per Day (e)	Collection Lead Days (f)	Available (g)
1	Employee FICA	\$ 1,201,656	\$ (99,323)	\$ 1,102,333	\$ 3,020	15	\$ 45,300
2	Federal Witholding	2,901,414	-	2,901,414	7,949	15	119,235
3	South Dakota Sales Tax	6,804,854	(978,263)	5,826,591	15,963	45.3	723,124
4	Total						<u>\$ 887,659</u>

Sources:

Column (b)

Line 1: Schedule F-3, column a, line 55 * N-1 SALWAGES Allocator
 Line 2: Schedule F-3, column a, line 56 * N-1 SALWAGES Allocator
 Line 3: Schedule F-3, column a, line 57 * N-1 SREVSD Allocator

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)

line 1: Schedule F-3, column c, line 55
 line 2: Schedule F-3, column c, line 56
 line 3: Schedule F-3, column c, line 57

Column (g)

column e * column f