

Line	Description	South Dakota Per Books	Wages & Salaries (H-1, L-1)	Black Hills Corp./ Black Hills Utility Holdings Intercompany Charges (H-5)	Employee Pension & Benefits (H-6)	Bad Debt (H-7)	Generation Dispatch & Scheduling (H-8)	Energy Cost Adjustment Expense Elimination (H-9)	Neil Simpson Complex Shared Facilities (H-10, I - note 5)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	OPERATING REVENUES:								
2	Sales of Electricity Revenues	\$ 146,724,130							
3	Contract Revenues	47,361,753							
4	Other Operating Revenues	10,484,739							775,367
5	TOTAL OPERATING REVENUES	204,570,622	-	-	-	-	-	-	775,367
6	OPERATING EXPENSES:								
7	Operation and Maintenance:								
8	Production Expense	78,242,849	690,177	(7,105)			(8,755)	(29,397,893)	514,838
9	Transmission Expense	17,208,970	35,715	74,242				(16,131,515)	
10	Distribution Expense	7,872,884	332,664	279,274					
11	Customer Accounting Expense	2,606,300	75,994	649,723		(13,791)			
12	Customer Service Expense	1,399,732	46,712						
13	Sales Expense	27,285							
14	Administrative and General Expense	26,304,736	237,446	1,090,775	17,483				
15	Total Operation and Maintenance	133,662,756	1,418,708	2,086,909	17,483	(13,791)	(8,755)	(45,529,408)	514,838
16	Depreciation and Amortization	22,937,967							
17	Taxes:								
18	Property Taxes	4,043,632							
19	Payroll Taxes								
20	FICA	2,594,431	108,531						
21	Federal Unemployment	19,149	2,483						
22	State Unemployment	73,096	2,483						
23	Gross Receipts Tax	211,595							
24	Federal Income Taxes	6,748,135	(536,271)	(730,418)	(6,119)	4,827	3,064	15,935,293	91,185
25	Deferred Income Taxes	3,431,123							
26	Investment Tax Credit	-							
27	Other Taxes	(2,807,524)							
28	Total Taxes	14,313,637	(422,775)	(730,418)	(6,119)	4,827	3,064	15,935,293	91,185
29	TOTAL OPERATING EXPENSES	170,914,360	995,933	1,356,491	11,364	(8,964)	(5,691)	(29,594,115)	606,023
30	OPERATING INCOME	\$ 33,656,262	\$ (995,933)	\$ (1,356,491)	\$ (11,364)	\$ 8,964	\$ 5,691	\$ 29,594,115	\$ 169,345
	Source	Statement N	BAM-3 Sch 1	DEP-2 Sch 1	Supplement to Staff DR 4-50 N-1 SD Allocator SALWAGES	PJS-3 Sch 2	PJS-1 Sch 1	Schedule H-9 N-1 SD Allocators ENERGY1, ENEFUEL, & TRANPLT	PJS-1 Sch 11
	Staff Witness Testimony		Mehlhoff	Peterson	Peterson	Steffensen	Steffensen	Mehlhoff	Steffensen
	Staff position on BHP's Adjustment		Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Accepted	Adjusted

Line	Description (a)	Removal of Unallowed Advertising (H-11) (j)	Power Marketing Adjustment (H-12, I - note 1) (k)	Rate Case Expense (H-13) (l)	Vegetation Management (H-14) (m)	CPGS O&M (H-15) (n)	Ben French Severance Expense (H-16) (o)	Neil Simpson Complex Common Steam Allocation (H-17) (p)
1	OPERATING REVENUES:							
2	Sales of Electricity Revenues							
3	Contract Revenues		(27,663,899)					
4	Other Operating Revenues							
5	TOTAL OPERATING REVENUES	-	(27,663,899)	-	-	-	-	-
6	OPERATING EXPENSES:							
7	Operation and Maintenance:							
8	Production Expense		(23,698,877)			2,470,782		48,593
9	Transmission Expense		(918,191)					
10	Distribution Expense				(379,978)			
11	Customer Accounting Expense	(1,190)						
12	Customer Service Expense	(22,287)						
13	Sales Expense	(331)						
14	Administrative and General Expense	(222,019)		129,772			(165,801)	
15	Total Operation and Maintenance	(245,828)	(24,617,068)	129,772	(379,978)	2,470,782	(165,801)	48,593
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	86,040	(1,066,391)	(45,420)	132,992	(864,774)	58,030	(17,008)
25	Deferred Income Taxes							
26	Investment Tax Credit							
27	Other Taxes		-					
28	Total Taxes	86,040	(1,066,391)	(45,420)	132,992	(864,774)	58,030	(17,008)
29	TOTAL OPERATING EXPENSES	(159,788)	(25,683,459)	84,352	(246,986)	1,606,008	(107,771)	31,585
30	OPERATING INCOME	\$ 159,788	\$ (1,980,440)	\$ (84,352)	\$ 246,986	\$ (1,606,008)	\$ 107,771	\$ (31,585)
	Source	EJP-1 Sch 3	Statement I, pg. 1 N-1 SD Allocator DPROD & BAM-3 Sch 3	EJP-1 Sch 2	PJS-1 Sch 9	BAM-3 Sch 8	Schedule H-16 N-1 SD Allocator SALWAGES	PJS-1 Sch 2
	Staff Witness Testimony	Paulson	Mehlhoff	Paulson	Steffensen	Mehlhoff	Paulson	Steffensen
	Staff position on BHP's Adjustment	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Accepted	Adjusted

Line	Description	Ben French, Osage, & Neil Simpson I O&M Elimination (H-18) (a)	FutureTrack Workforce Development Program (H-19) (q)	69 kV LIDAR Surveying Project (H-20) (r)	Customer Service Model Adjustment (H-21) (s)	Remove City of Gillette (I - note 2) (t)	Unbilled Revenue (I - note 3) (u)	Provision for Rate Refunds (I - note 3) (v)
1	OPERATING REVENUES:							
2	Sales of Electricity Revenues							
3	Contract Revenues					(409,009)		
4	Other Operating Revenues						(1,882,932)	1,740,730
5	TOTAL OPERATING REVENUES	-	-	-	-	(409,009)	(1,882,932)	1,740,730
6	OPERATING EXPENSES:							
7	Operation and Maintenance:							
8	Production Expense	(3,324,098)						
9	Transmission Expense							
10	Distribution Expense		185,329	64,107				
11	Customer Accounting Expense				(211,948)			
12	Customer Service Expense		146,276					
13	Sales Expense							
14	Administrative and General Expense							
15	Total Operation and Maintenance	(3,324,098)	331,605	64,107	(211,948)	-	-	-
16	Depreciation and Amortization				(2,586)			
17	Taxes:							
18	Property Taxes							
19	Payroll Taxes							
20	FICA							
21	Federal Unemployment							
22	State Unemployment							
23	Gross Receipts Tax							
24	Federal Income Taxes	1,163,434	(116,062)	(22,437)	75,087	(143,153)	(659,026)	609,256
25	Deferred Income Taxes							
26	Investment Tax Credit							
27	Other Taxes							
28	Total Taxes	1,163,434	(116,062)	(22,437)	75,087	(143,153)	(659,026)	609,256
29	TOTAL OPERATING EXPENSES	(2,160,664)	215,543	41,670	(139,447)	(143,153)	(659,026)	609,256
30	OPERATING INCOME	\$ 2,160,664	\$ (215,543)	\$ (41,670)	\$ 139,447	\$ (265,856)	\$ (1,223,906)	\$ 1,131,474
	Source	Schedule H-18 N-1 SD Allocators SALWAGPO, SALWAGPM, DPROD, ENFUEL	DEP-1 Sch 4	PJS-1 Sch 5	PJS-1 Sch 3	Statement I, pg. 1 N-1 SD Allocator DPROD	Statement I, pg. 1	Statement I, pg. 1
	Staff Witness Testimony	Mehlhoff	Peterson	Steffensen	Steffensen	Mehlhoff	Steffensen	Steffensen
	Staff position on BHP's Adjustment	Accepted	Adjusted	Adjusted	Adjusted	Accepted	Accepted	Accepted

Line	Description	Removal of Energy Cost Revenue (I - note 4 & I p. 4) (a)	PIPR Rate Annualization (I-2) (x)	Weather Normalization (I - note 6) (y)	Industrial Contract Service Accrual (I - note 6) (z)	EL12-061 Rate Increase Annualization (I - note 6) (aa)	Interest Sync (K) (ab)	Depreciation Expense (J) (ac)	Decommissioning Regulatory Asset (J-2) (ad)	Storm Atlas Regulatory Asset (J-3) (ae)
1	OPERATING REVENUES:									
2	Sales of Electricity Revenues	\$ (33,682,213)	\$ 4,751,938	\$ (264,403)	\$ 19,998	\$ 7,000,205				
3	Contract Revenues									
4	Other Operating Revenues	(5,471,871)								
5	TOTAL OPERATING REVENUES	(39,154,084)	4,751,938	(264,403)	19,998	7,000,205	-	-	-	-
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									
15	Total Operation and Maintenance	-	-	-	-	-	-	-	-	-
16	Depreciation and Amortization							3,028,839	1,468,507	\$ 315,743
17	Taxes:									
18	Property Taxes									
19	Payroll Taxes									
20	FICA									
21	Federal Unemployment									
22	State Unemployment									
23	Gross Receipts Tax									
24	Federal Income Taxes	(13,703,929)	1,663,178	(92,541)	6,999	2,450,072	709,887	(1,060,094)	(513,977)	(110,510)
25	Deferred Income Taxes									
26	Investment Tax Credit									
27	Other Taxes									
28	Total Taxes	(13,703,929)	1,663,178	(92,541)	6,999	2,450,072	709,887	(1,060,094)	(513,977)	(110,510)
29	TOTAL OPERATING EXPENSES	(13,703,929)	1,663,178	(92,541)	6,999	2,450,072	709,887	1,968,745	954,530	205,233
30	OPERATING INCOME	\$ (25,450,155)	\$ 3,088,760	\$ (171,862)	\$ 12,999	\$ 4,550,133	\$ (709,887)	\$ (1,968,745)	\$ (954,530)	\$ (205,233)
	Source	Statement I, pg. 1 & 4 100% Direct Allocation	Schedule I-2	BLC-1 Sch 8	CRG-3	CRG-4	BAM-6 Sch 1	BAM-3 Sch 4	BAM-3 Sch 9	BAM-3 Sch 10
	Staff Witness Testimony	Mehlhoff	Steffensen	Copeland	Steffensen	Steffensen	Mehlhoff	Mehlhoff/Peterson	Mehlhoff	Mehlhoff
	Staff position on BHP's Adjustment	Accepted	Accepted	Adjusted	Accepted	Accepted	Adjusted	Adjusted	Adjusted	Adjusted

Line	Description	Charitable Contributions (a)	Storm Damage (ag)	Incentive Compensation (ah)	Economic Development (ai)	Association Dues (aj)	Custer to Hot Springs Cooperatives Revenues (al)	Workers Compensation (am)	Black Hills Corp./ Black Hills Service Co. Intercompany Charges (H-4) (an)	Income Tax Adjustment (K) (ao)
1	OPERATING REVENUES:									
2	Sales of Electricity Revenues									
3	Contract Revenues									
4	Other Operating Revenues						89,654			
5	TOTAL OPERATING REVENUES	-	-	-	-	-	89,654	-	-	-
6	OPERATING EXPENSES:									
7	Operation and Maintenance:									
8	Production Expense									
9	Transmission Expense									
10	Distribution Expense		30,874			(85)				
11	Customer Accounting Expense	(15,559)								
12	Customer Service Expense				(26,664)	(577)				
13	Sales Expense									
14	Administrative and General Expense			(666,068)		(5,184)		171,566	1,131,881	
15	Total Operation and Maintenance	(15,559)	30,874	(666,068)	(26,664)	(5,846)	-	171,566	1,131,881	-
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	5,446	(10,806)	233,124	9,332	2,046	31,379	(60,048)	(396,158)	(507,356)
25	Deferred Income Taxes									
26	Investment Tax Credit									
27	Other Taxes									
28	Total Taxes	5,446	(10,806)	233,124	9,332	2,046	31,379	(60,048)	(396,158)	(507,356)
29	TOTAL OPERATING EXPENSES	(10,113)	20,068	(432,944)	(17,332)	(3,800)	31,379	111,518	735,723	(507,356)
30	OPERATING INCOME	\$ 10,113	\$ (20,068)	\$ 432,944	\$ 17,332	\$ 3,800	\$ 58,275	\$ (111,518)	\$ (735,723)	\$ 507,356
	Source	Staff DR 2-27	PJS-1 Sch 8	DEP-1 Sch 1	EJP-1 Sch 4	EJP-1 Sch 1	Supplement to Staff DR 6-40 N-1 SD Allocator TDPLT	Staff DR 2-26	DEP-1 Sch 3	BAM-3 Sch 11
	Staff Witness Testimony	Paulson	Steffensen	Peterson	Paulson	Paulson	Mehlhoff	Paulson	Peterson	Mehlhoff
	Staff position on BHP's Adjustment	Staff Proposed	Staff Proposed	Staff Proposed	Staff Proposed	Staff Proposed	Staff Proposed	Company Proposed	Company Proposed	Accepted

Line	Description (a)	Wyodak O&M Adjustment (ap)	Subtotal Staff Adjustments (aq)	Adjusted Test Year (ar)
1	OPERATING REVENUES:			
2	Sales of Electricity Revenues		\$ (22,174,475)	\$ 124,549,655
3	Contract Revenues		(28,072,908)	19,288,845
4	Other Operating Revenues		(4,749,052)	5,735,687
5	TOTAL OPERATING REVENUES		(54,996,435)	149,574,187
6	OPERATING EXPENSES:			
7	Operation and Maintenance:			
8	Production Expense	412,988	(52,299,350)	25,943,499
9	Transmission Expense		(16,939,749)	269,221
10	Distribution Expense		512,185	8,385,069
11	Customer Accounting Expense		483,229	3,089,529
12	Customer Service Expense		143,460	1,543,192
13	Sales Expense		(331)	26,954
14	Administrative and General Expense		1,719,852	28,024,588
15	Total Operation and Maintenance	412,988	(66,380,705)	67,282,051
16	Depreciation and Amortization		4,810,503	27,748,470
17	Taxes:			
18	Property Taxes		-	4,043,632
19	Payroll Taxes			-
20	FICA		108,531	2,702,962
21	Federal Unemployment		2,483	21,632
22	State Unemployment		2,483	75,579
23	Gross Receipts Tax		-	211,595
24	Federal Income Taxes	(144,546)	2,463,627	9,211,762
25	Deferred Income Taxes		-	3,431,123
26	Investment Tax Credit		-	-
27	Other Taxes		-	(2,807,524)
28	Total Taxes	(144,546)	2,577,123	16,890,760
29	TOTAL OPERATING EXPENSES	268,442	(58,993,079)	111,921,281
30	OPERATING INCOME	\$ (268,442)	\$ 3,996,645	\$ 37,652,907

Source

JTR-1

Staff Witness Testimony

Peterson

Staff position on BHP's Adjustment

Company Proposed

SOURCES:

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 32
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 66
Column b, line 27:	Statement N, page 17 of 34, column (d), line 18