

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

Section H

Schedule H-19 – FutureTrack Workforce Development Program. This Schedule reflects the annual expenses by FERC account associated with the FutureTrack Workforce Development Program. The adjustment is on Statement H, column (q).

BLACK HILLS POWER, INC.
FUTURETRACK WORKFORCE DEVELOPMENT PROGRAM
For the Pro Forma Test Year Ended September 30, 2013

Line No.	FERC Acct. #	Description	Reference	Amount
1		Salaries and Benefit Expenses		
2	502	Steam Plant Operation		\$ 61,140
3				
4	512	Steam Plant Boilers Maintenance		82,471
5				
6	580	Distribution Supervision		77,834
7				
8	593	Distribution Overhead Line Maintenance		345,337
9				
10	908	Customer Assistance		99,223
11				
12	920	Administration		55,856
13				
14		Annual Strategic Workforce Planning Expense	Sum(Ln. 2:Ln. 12)	<u>\$ 721,861</u>
15				

Note: The annual FutureTrack Workforce Development Program expense equals one-eighth of the total cost needed over the next eight years to cover the significant loss of employees related to the baby boomer generation retiring from the company.