BLACK HILLS POWER
Operation and Maintenance Expense by Month - Total Company
For the Test Year Ended September 30, 2013

Line No.	FERC Account	Description	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Total
1		**Steam Production Operation:**													
2	500	Supervision & Engineering	170,182	99,888	143,318	184,031	370,451	120,454	162,653	152,491	135,117	(16,218)	182,185	137,605	1,842,157
3	501	Fuel (Handling and Ash Removal)	78,095	65,862	74,882	72,466	63,225	48,638	70,382	67,614	72,875	95,853	59,676	91,903	861,471
4	501.1	Steam Power Fuel - Gas	6,259	205	12,938	(35)	82,894	42,226	16,436	5,276	3,046	30,264	1,710	(21)	201,198
5	501.2	Steam Power Fuel - Oil	8,199	7,652	7,081	46,495	12,304	24,664	54,468	7,760	103,383	11,941	22,792	54,202	360,941
6	501.3	Steam Power Fuel - Coal	1,766,274	1,702,036	1,359,990	1,640,655	1,445,190	1,438,418	1,558,254	1,645,845	1,566,636	1,648,121	1,696,279	1,469,822	18,937,520
7	501.4	Steam Power Fuel - Transportation	-	1,739	(1,739)	-	-	-	-	-	-				-
4	502	Steam Expense	(69,114)	249,136	313,306	225,524	254,317	216,791	309,563	256,628	266,570	316,187	250,602	216,634	2,806,144
5	505	Electric Expense	455,551	103,520	86,625	82,071	51,462	64,285	82,598	67,983	79,966	113,879	67,688	52,965	1,308,593
6	506	Miscellaneous	69,600	63,253	97,249	72,519	99,717	64,549	84,712	83,285	68,373	64,341	68,428	58,732	894,758
7	507	Rent	221,542	265,542	97,779	206,718	210,087	208,439	208,439	208,439	208,439	208,439	208,439	153,433	2,405,735
8		**Total Steam Production Operation**	2,706,588	2,558,833	2,191,429	2,530,444	2,589,647	2,228,464	2,547,505	2,495,321	2,504,405	2,472,807	2,557,799	2,235,275	29,618,517
9															
10		**Steam Production Maintenance:**													
11	510	Supervision & Engineering	143,704	103,468	170,985	111,499	106,160	103,276	154,197	113,227	118,459	125,244	103,868	100,627	1,454,714
12	511	Structures	74,337	74,384	76,328	40,665	80,553	71,539	66,498	64,090	62,353	80,625	71,839	57,073	820,284
13	512	Boilers	301,694	248,848	(104,080)	570,988	(197,155)	512,156	358,913	329,592	415,765	418,496	271,032	429,721	3,555,970
14	513	Electric Plant	99,376	43,884	71,767	35,948	38,569	78,898	88,279	73,473	47,079	75,774	40,369	94,556	787,972
15	514	Miscellaneous Plant	12,654	8,450	18,182	13,267	12,079	19,823	8,565	16,342	10,483	12,464	11,911	10,539	154,759
16		**Total Steam Production Maintenance**	631,765	479,034	233,182	772,367	40,206	785,692	676,452	596,724	654,139	712,603	499,019	692,516	6,773,699
17															
18		**Total Steam Production Expense**	3,338,353	3,037,867	2,424,611	3,302,811	2,629,853	3,014,156	3,223,957	3,092,045	3,158,544	3,185,410	3,056,818	2,927,791	36,392,216
19															
20		**Other Production Operation:**													
21	546	Supervision & Engineering	16,886	12,405	17,412	14,038	45,791	18,531	37,671	37,923	14,131	2,141	18,694	15,422	251,045
22	547	Fuel	342,853	255,457	91,709	76,188	26,853	161,127	107,086	130,661	193,286	580,946	367,649	289,717	2,623,532
23	548	Generation Expense	39,854	43,223	43,930	31,063	105,162	7,787	54,331	56,127	39,264	40,799	48,366	31,928	541,834
24	549	Miscellaneous	8,392	12,063	17,506	18,960	17,325	(11,400)	6,201	12,290	9,094	8,107	5,610	4,147	108,295
25	550	Rents	9,660	9,660	73,912	14,909	14,909	14,909	14,909	14,909	14,909	14,909	14,909	14,909	227,413
26		**Total Other Production Operation**	417,645	332,808	244,469	155,158	210,040	190,954	220,198	251,910	270,684	646,902	455,228	356,123	3,752,119
27															
28		**Other Production Maintenance:**													
29	551	Supervision & Engineering	13,587	22,727	32,882	21,796	26,897	24,422	22,222	8,440	6,522	8,121	8,268	3,076	198,960
30	552	Structures	-	87	688	-	168	69	253	-	3,477	955	10	1,522	7,229
31	553	Electric Plant	28,553	46,492	373,369	46,089	53,232	31,963	122,659	114,601	34,413	103,139	50,609	62,934	1,068,053
32	554	Miscellaneous Plant	4,635	23,551	(11,918)	3,846	7,878	10,757	4,517	7,672	4,961	12,382	9,296	11,790	89,367
33	556	System Control and Load Dispatch	131,187	109,392	118,518	86,692	114,753	(194,082)	425,724	131,966	162,270	148,156	142,768	32,130	1,409,474
34	557	Other Expenses	-	-	2,000	-	-	-	-	-	-	-	-	-	2,000
35		**Total Other Production Maintenance**	177,962	202,249	515,539	158,423	202,928	(126,871)	575,375	262,679	211,643	272,753	210,951	111,452	2,775,083
36															
37		**Total Other Production Expense**	595,607	535,057	760,008	313,581	412,968	64,083	795,573	514,589	482,327	919,655	666,179	467,575	6,527,202
38															
39		**Other Power Supply**													
40	555	Purchased Power - Energy	2,086,879	2,920,765	2,857,159	2,992,242	2,423,191	3,118,268	2,910,133	2,051,753	2,629,391	3,302,515	3,168,237	2,747,554	33,208,087
41	555	Purchased Power - Capacity	592,628	584,274	595,337	599,020	599,884	599,032	599,308	592,749	622,349	602,833	602,833	602,714	7,192,961
42	555	Purchased Power - Intercompany	469,810	457,670	567,340	672,906	550,893	576,522	490,055	365,053	345,177	257,327	228,313	307,946	5,289,012
43		**Total Other Power Supply**	3,149,317	3,962,709	4,019,836	4,264,168	3,573,968	4,293,822	3,999,496	3,009,555	3,596,917	4,162,675	3,999,383	3,658,214	45,690,060
44															
45		**Total Production Expenses**	7,083,277	7,535,633	7,204,455	7,880,560	6,616,789	7,372,061	8,019,026	6,616,189	7,237,788	8,267,740	7,722,380	7,053,580	88,609,478
46															

BLACK HILLS POWER
Operation and Maintenance Expense by Month - Total Company
For the Test Year Ended September 30, 2013

Line No.	FERC Account	Description	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Total
47		**Electric Transmission Operations**													
48	560	Supervision & Engineering	63,299	44,716	143,620	66,790	77,192	51,085	57,534	80,211	20,799	42,303	56,727	41,778	746,054
49	561	Load Dispatch	242,467	167,376	220,370	131,035	160,800	185,803	178,712	176,600	149,255	229,373	188,296	173,419	2,203,506
50	562	Station Equipment	42,406	34,277	27,128	(16,803)	26,786	18,712	21,759	19,524	42,465	18,838	46,916	(1,649)	280,359
51	563	Overhead Lines	43	1,803	13,719	32,889	12,354	1,998	684	701	14,365	910	77	722	80,265
52	564	Underground Line	-	-	-	-	-	-	(143)	-	-	-	-	-	-143
53	565	Transmission of Electricity by Others	1,402,870	1,764,210	1,373,463	1,839,698	1,512,824	1,530,177	1,677,527	1,565,979	1,780,004	1,199,160	1,776,167	1,319,810	18,741,889
54	566	Miscellaneous	9,955	6,355	10,640	7,497	6,221	8,015	8,961	13,403	3,166	14,368	17,615	24,858	131,054
55	567	Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
56		**Total Electric Transmission Operations**	1,761,040	2,018,737	1,788,940	2,061,106	1,796,177	1,795,790	1,945,034	1,856,418	2,010,054	1,504,952	2,085,798	1,558,938	22,182,984
57															
58		**Transmission Maintenance:**													
59	568	Supervision & Engineering	-	-	-	-	66	(6)	14	14	(26)	(9)	11	(9)	55
60	569	Structures	-	-	-	-	-	-	-	-	-				0
61	570	Station Equipment	11,039	12,116	12,656	5,815	10,412	5,280	18,918	20,365	11,954	14,958	17,514	2,569	143,596
62	571	Overhead Lines	620	266	1,098	12,222	(6,538)	610	8,677	(174)	4,811	32,040	21,591	1,525	76,748
63	572	Underground Lines	-	-	-	-	-	-	-	-	-				0
64	573	Miscellaneous	-	-	1,108	-	-	-	-	-	-	-	-	-	1,108
65		**Total Transmission Maintenance**	11,659	12,382	14,862	18,037	3,940	5,884	27,609	20,205	16,739	46,989	39,116	4,085	221,507
66															
67		**Total Transmission Expenses**	1,772,699	2,031,119	1,803,802	2,079,143	1,800,117	1,801,674	1,972,643	1,876,623	2,026,793	1,551,941	2,124,914	1,563,023	22,404,491
68															
69		**Electric Distribution Operations**													
70	580	Supervision	143,044	77,464	165,726	67,730	314,224	66,213	167,415	162,495	65,123	(11,977)	136,283	58,094	1,411,834
71	581	Load Dispatch	37,251	11,213	21,761	36,623	2,425	28,340	21,371	24,030	26,475	30,594	31,102	25,639	296,824
72	582	Station Equipment	24,402	31,200	23,283	43,454	48,706	38,042	47,060	40,416	28,586	62,243	35,727	26,007	449,126
73	583	Overhead Lines	33,053	134,456	63,288	28,082	45,840	14,245	21,254	25,462	41,154	33,290	26,887	19,006	486,017
74	584	Underground Lines	36,145	26,289	24,960	16,374	14,588	11,368	18,304	28,927	29,867	41,413	31,689	25,174	305,098
75	585	Street Lighting	1	-	-	-	-	-	-	-	-				1
76	586	Metering	71,529	75,220	71,613	47,305	69,855	41,392	68,955	90,101	76,251	90,148	39,639	44,532	786,540
77	587	Customer Installations	1,722	928	1,509	920	1,465	6,640	5,239	1,376	2,185	1,659	(1,554)	671	22,760
78	588	Miscellaneous	78,743	67,712	(155,974)	230,032	(232,347)	37,127	21,215	21,301	28,147	96,861	87,425	86,709	366,951
79	589	Rents	1,588	1,588	1,588	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	17,724
80		**Total Electric Distribution Operations**	427,478	426,070	217,754	471,960	266,196	244,807	372,253	395,548	299,228	345,671	388,638	287,272	4,142,875
81															
82		**Electric Distribution Maintenance**													
83	590	Supervision	682	-	-	-	11	-	3	3	556	(8)	9	(6)	1,250
84	592	Station Equipment	25,774	22,015	18,363	12,743	27,406	29,230	22,325	21,345	24,450	29,190	39,806	15,142	287,789
85	593	Overhead Lines	166,850	127,515	248,925	139,940	251,885	262,135	375,615	326,638	316,845	337,419	460,097	445,507	3,459,371
86	594	Underground Lines	27,517	6,128	22,245	15,502	7,346	(3,333)	8,557	17,899	17,665	61,642	30,960	22,260	234,388
87	595	Transformers	2,168	4,620	3,546	3,835	2,307	4,014	4,042	4,186	5,322	7,690	3,415	2,501	47,646
88	596	Street Lighting	2,651	3,799	11,706	7,332	14,529	(6,934)	579	3,055	4,387	5,807	7,662	2,272	56,845
89	597	Metering	7,826	4,454	4,132	4,050	9,567	8,963	2,354	4,532	7,927	9,778	3,000	2,573	69,156
90	598	Miscellaneous	1,112	4,066	4,054	5,301	8,343	10,413	11,193	11,065	10,026	17,229	(2,038)	14,168	94,932
91		**Total Electric Distribution Maintenance**	234,580	172,597	312,971	188,703	321,394	304,488	424,668	388,723	387,178	468,747	542,911	504,417	4,251,377
92															
93		**Total Electric Distribution Expenses**	662,058	598,667	530,725	660,663	587,590	549,295	796,921	784,271	686,406	814,418	931,549	791,689	8,394,252
94															
95		**Customer Accounting Expense**													
96	901	Supervision	4,053	3,251	4,791	1,955	3,008	4,409	3,223	5,209	2,901	9,635	9,445	2,242	54,121
97	902	Meter Reading	2,818	2,006	3,101	1,857	1,401	2,308	546	167	902	1,937	1,345	1,540	19,927
98	903	Customer Records and Collection	221,805	114,265	(26,003)	172,440	65,372	132,615	158,184	155,916	149,532	148,566	161,825	135,090	1,589,608
99	904	Uncollectible Accounts	29,480	30,962	32,351	24,331	22,582	22,518	42,338	41,621	40,838	50,337	50,917	52,603	440,879
100	905	Miscellaneous	64,613	53,165	71,066	37,524	44,230	32,924	37,529	55,065	43,834	71,753	52,961	39,106	603,770
101		**Total Customer Accounting Expense**	322,769	203,649	85,306	238,107	136,593	194,774	241,820	257,978	238,007	282,228	276,493	230,581	2,708,305
102															

BLACK HILLS POWER
Operation and Maintenance Expense by Month - Total Company
For the Test Year Ended September 30, 2013

Line No.	FERC Account	Description	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Total
103		**Customer Service Expense**													
104	907	Supervision	28,060	19,163	17,583	9,841	16,460	14,756	20,421	16,950	15,240	20,217	17,933	7,398	204,020
105	908	Customer Assistance	102,029	96,606	129,682	81,909	130,024	101,222	101,838	91,955	103,647	95,762	81,460	53,020	1,169,153
106	909	Advertisement	-	2,056	1,140	1,044	4	1,301	1,638	1	2,881	223	75	2,076	12,439
107	910	Miscellaneous	11,206	5,380	5,052	2,284	5,158	4,360	6,657	7,317	3,478	6,819	9,965	3,012	70,687
108		**Total Customer Service Expense**	141,295	123,205	153,457	95,078	151,646	121,639	130,554	116,223	125,246	123,021	109,433	65,506	1,456,299
109															
110		**Total Customer Expenses**	464,064	326,854	238,763	333,185	288,239	316,413	372,374	374,201	363,253	405,249	385,926	296,087	4,164,604
111															
109		**Sales Expense**													
110	912	Sales Demonstrating Expenses	-	3,436	-	475	635	4,179	3,959	3,481	3,262	4,464	3,281	3,089	30,262
111	913	Sales Advertising Expenses	-	-	-	46	-	-	-	-	-				46
112		**Total Sales Expense**	-	3,436	-	521	635	4,179	3,959	3,481	3,262	4,464	3,281	3,089	30,308
113															
114		**Administrative & General Expense**													
115	920	Administrative Salaries	1,190,110	1,628,711	1,138,943	1,845,196	1,416,422	1,644,016	1,595,087	1,648,168	1,045,443	1,613,369	675,500	2,323,888	17,764,852
116	921	Office Supplies & Expense	326,546	208,409	223,318	288,450	297,888	285,227	294,577	285,017	264,524	285,571	343,771	287,385	3,390,683
117	922	A&G Expense Transferred	(6,502)	(1,981)	(7,492)	(3,005)	(4,979)	(1,608)	(2,376)	(2,223)	(6,243)	(1,577)	(360)	(5,636)	-43,983
118	923	Outside Services	170,808	61,340	200,751	159,949	142,692	240,476	170,612	284,431	311,109	240,042	237,051	258,966	2,478,226
119	924	Property Insurance	55,377	67,473	67,473	67,473	67,473	67,473	67,473	67,473	67,473	67,473	67,473	67,473	797,583
120	925	Injuries and Damages	419,225	202,760	480,431	148,900	200,980	132,036	150,326	170,867	149,503	145,862	183,172	215,091	2,599,153
121	926	Pensions & Benefits	(70,914)	234,367	40,252	(20,474)	183,387	206,992	(424,373)	(399,389)	215,132	(506,457)	604,791	151,358	214,670
122	928	Regulatory Commission	19,879	55,365	55,365	55,365	55,365	55,365	42,254	42,254	42,254	42,254	42,178	42,235	550,134
123	930.1	General Advertising	22,544	24,404	23,539	34,891	9,120	11,529	35,016	17,133	31,420	18,631	13,010	12,032	253,269
124	930.2	Miscellaneous General	58,633	92,675	126,347	73,234	94,645	237,699	93,673	132,805	132,097	48,737	85,664	68,135	1,244,344
125	931	Rents	47,912	49,091	49,604	47,035	44,485	45,463	47,580	47,705	46,543	45,704	45,788	45,896	562,807
126	935	Maintenance of General Plant	86,766	87,312	167,211	100,949	126,520	88,954	127,361	128,301	63,018	73,354	91,636	141,815	1,283,197
127		**Total Administrative & General Expense**	2,320,384	2,709,926	2,565,742	2,797,963	2,633,998	3,013,622	2,197,210	2,422,542	2,362,273	2,072,963	2,389,674	3,608,638	31,094,935
128															
129		**Total Operating & Maintenance Expense**	12,302,482	13,205,635	12,343,487	13,752,035	11,927,368	13,057,244	13,362,133	12,077,307	12,679,775	13,116,775	13,557,724	13,316,106	154,698,068
													GAAP to FERC correction (add to account 549)		29,979
													TOTAL		154,728,047