

Schedule H-4

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](#).

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
 INTERCOMPANY CHARGES FROM BLACK HILLS SERVICE COMPANY
 FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY
 Schedule H-4

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line No.	Account Description	Per Book Test Period	Out of Period Adjustment Note (1)	Labor Adjustment	Insurance Premium Adjustment	Pooled Medical Adjustment	CAM Adjustment	Total Adjustments	Adjusted Amount
41									
42	Wind Production								
43	558 - Operations & Maintenance	29,629	-	98,659	-	-	850	99,509	129,138
44	Subtotal Wind Production	\$ 29,629		\$ 98,659	\$ -	\$ -	\$ 850	\$ 99,509	\$ 129,138
45									
46	Total Production Expense	\$ 2,564,850	\$ -	\$ 90,561	\$ -	\$ -	\$ 11,909	\$ 102,470	\$ 2,667,320
47									
48	Transmission Expenses								
49	Transmission - Operation								
50	560 - Supervision & Engineering	538,626	-	82,452	-	-	2,332	84,783	623,409
51	561 - Load Dispatch	3,584,133	-	162,607	-	-	1,558	164,166	3,748,299
52	562 - Station Equipment	24,436	-	660	-	-	(22)	639	25,075
53	563 - Overhead Lines	4,244	-	(2,937)	-	-	(10)	(2,946)	1,298
54	564 - Underground Lines	-	-	-	-	-	-	-	-
55	565 - Transmission of Electricity by Others	-	-	-	-	-	-	-	-
56	566 - Miscellaneous	800,434	-	637	353,763	-	1,819	356,218	1,156,653
57	567 - Rents	74,527	-	-	-	-	-	-	74,527
58	Subtotal Transmission - Operation	\$ 5,026,401	\$ -	\$ 243,419	\$ 353,763	\$ -	\$ 5,677	\$ 602,860	\$ 5,629,260
59									
60	Transmission - Maintenance								
61	568 - Supervision & Engineering	-	-	-	-	-	-	-	-
62	569 - Structures	30,794	-	41,836	-	-	-	41,836	72,630
63	570 - Station Equipment	16,576	-	704	-	-	-	704	17,280
64	571 - Overhead Lines	96,093	-	103,611	-	-	(13)	103,598	199,691
65	572 - Underground Lines	-	-	-	-	-	-	-	-
66	575 - SPP/WEIS Administrative Costs	-	-	-	-	-	-	-	-
67	Subtotal Transmission - Maintenance	\$ 143,463	\$ -	\$ 146,151	\$ -	\$ -	\$ (13)	\$ 146,138	\$ 289,601
68									
69	Total Transmission Expense	\$ 5,169,864	\$ -	\$ 389,570	\$ 353,763	\$ -	\$ 5,665	\$ 748,998	\$ 5,918,861
70									
71	Distribution Expenses								
72	Distribution - Operations								
73	580 - Supervision	618,595	-	36,846	-	-	332	37,178	655,773
74	581 - Load Dispatch	578,589	-	36,521	-	-	(744)	35,777	614,366
75	582 - Station Equipment	60,821	-	1,220	-	-	(28)	1,193	62,014
76	583 - Overhead Lines	(609)	-	(20)	-	-	-	(20)	(629)
77	584 - Underground Lines	-	-	-	-	-	-	-	-
78	585 - Street Lighting	93	-	7,950	-	-	-	7,950	8,043
79	586 - Metering	135,338	-	7,624	-	-	674	8,298	143,637
80	587 - Customer Installations	2,483	-	6,043	-	-	-	6,043	8,526
81	588 - Miscellaneous	681,560	-	11,168	-	-	4,217	15,385	696,945
82	589 - Rents	9,659	-	-	-	-	-	-	9,659
83	Subtotal Distribution - Operation	\$ 2,086,530	\$ -	\$ 107,353	\$ -	\$ -	\$ 4,451	\$ 111,804	\$ 2,198,334

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84									
85	Distribution - Maintenance								
86	590 - Supervision	1,838	-	16,104	-	-	(10)	16,094	17,932
87	591 - Structures	-	-	-	-	-	-	-	-
88	592 - Station Equipment	82,191	-	1,046	-	-	-	1,046	83,238
89	593 - Overhead Lines	5,040,973	-	9,017	-	-	(115)	8,903	5,049,876
90	594 - Underground Lines	-	-	-	-	-	-	-	-
91	595 - Transformers	-	-	-	-	-	-	-	-
92	596 - Street Lighting	370	-	11	-	-	-	11	381
93	597 - Metering	-	-	-	-	-	-	-	-
94	598 - Miscellaneous	-	-	-	-	-	-	-	-
95	Subtotal Distribution - Maintenance	\$ 5,125,373	\$ -	\$ 26,179	\$ -	\$ -	\$ (125)	\$ 26,054	\$ 5,151,427
96									
97	Total Distribution Expense	\$ 7,211,902	\$ -	\$ 133,532	\$ -	\$ -	\$ 4,327	\$ 137,858	\$ 7,349,761
98									
99	Customer Accounts and Service Expenses								
100	Customer Accounts Expenses								
101	901 - Supervision	84,351	-	23,800	-	-	943	24,743	109,095
102	902 - Meter reading expenses	98,650	-	70,596	-	-	674	71,270	169,920
103	903 - Customer records and collection expenses	1,166,391	-	49,728	-	-	3,982	53,710	1,220,101
104	904 - Uncollectible accounts	-	-	-	-	-	-	-	-
105	905 - Miscellaneous customer accounts expenses	31,193	-	8,059	-	-	169	8,228	39,422
106	Subtotal Customer Accounts Expenses	\$ 1,380,586	\$ -	\$ 152,183	\$ -	\$ -	\$ 5,769	\$ 157,952	\$ 1,538,538
107									
108	Customer Service Expenses								
109	907 - Supervision	50,323	-	15,170	-	-	1,251	16,421	66,744
110	908 - Customer assistance expenses	328,039	-	2,086	-	-	1,467	3,553	331,592
111	909 - Informational and instructional advertising expenses	5,674	-	(0)	-	-	299	299	5,973
112	910 - Miscellaneous customer service and informational expenses	494	-	9,124	-	-	18	9,142	9,637
113	Subtotal Customer Service Expenses	\$ 384,531	\$ -	\$ 26,380	\$ -	\$ -	\$ 3,036	\$ 29,415	\$ 413,946
114									
115	Total Customer Accounts and Service Expenses	\$ 1,765,116	\$ -	\$ 178,563	\$ -	\$ -	\$ 8,805	\$ 187,367	\$ 1,952,484
116									
117	Sales Expenses								
118	Sales Expenses - Operation								
119	911 - Supervision	-	-	-	-	-	-	-	-
120	912 - Demonstrating and selling expenses	(313)	-	-	-	-	(16)	(16)	(328)
121	913 - Advertising expenses	75	-	(23)	-	-	0	(23)	52
122	916 - Miscellaneous sales expenses	-	-	-	-	-	-	-	-
123	Subtotal Sales Expenses - Operation	\$ (238)	\$ -	\$ (23)	\$ -	\$ -	\$ (15)	\$ (39)	\$ (277)

