

Statement H

20:10:13:80. Statement H -- Operating and maintenance expenses. Statement H shall show the electric or gas operation and maintenance expenses according to each account of the FERC's uniform systems of accounts for public utilities and licensees or for gas companies. The expenses shall be shown under appropriate columnar headings as follows, with subtotals for each functional classification:

- (1) Operation and maintenance expense as booked, for the test period and the total for the test period;
- (2) Claimed adjustments, if any, to expenses as booked;
- (3) Total adjusted operation and maintenance expenses claimed.

Detailed explanations of the adjustments, if any, and the manner of their determination shall be supplied, specifying the month or months during which the adjustments would be applicable. Information required in §§ 20:10:13:81 to 20:10:13:84, inclusive, shall be submitted as part of statement H.

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-7, 49-34A-10, 49-34A-12, 49-34A-41.

Schedule H-1

20:10:13:81. Schedule H-1 -- Adjustments to operating and maintenance expenses. Schedule H-1 shall show the 12 months of actual test period experience and the claimed adjustments thereto, if any, by functional classifications. It shall also show the separate amounts for labor and other charges included in the operation and maintenance expenses for each functional classification per books and as adjusted. If operation and maintenance expenses as presented per the books reflect any special accrual or equalization accounting entries for internal purposes, the effect thereof shall be fully disclosed and explained. Any amounts not currently payable, except depreciation charged through clearing accounts included in operation and maintenance expenses, shall be fully explained.

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-7, 49-34A-10, 49-34A-12, 49-34A-41.

Line No.	Description	Account No.	Base Period			Adjustments		Test Period		
			Twelve Months Ended Sept. 30, 2014					Adjusted for Known & Measurable Changes		
			Total	Labor	Other	Labor	Other	Total	Labor	Other
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
			\$	\$	\$	\$	\$	\$	\$	
1	Electric Production Expenses									
2	Steam Power Generation - Operation									
3	Supervision and Engineering	500	1,050,917	88,679	962,238	5,401	0	1,056,318	94,080	962,238
4	Fuel	501	25,113,041	0	25,113,041	0	0	25,113,041	0	25,113,041
5	Steam Expenses	502	1,216,420	0	1,216,420	0	0	1,216,420	0	1,216,420
6	Electric Expenses	505	555,924	0	555,924	0	0	555,924	0	555,924
7	Misc steam power expenses	506	1,140,958	0	1,140,958	0	0	1,140,958	0	1,140,958
8	Steam Generation Rents Expense	507	25,834	0	25,834	0	0	25,834	0	25,834
9										
10	TOTAL Operation - Steam Power Gen		29,103,094	88,679	29,014,415	5,401	0	29,108,495	94,080	29,014,415
11										
12	Steam Power Generation - Maintenance									
13	Supervision and Engineering	510	452,535	79,836	372,699	4,862	0	457,397	84,698	372,699
14	Structures	511	293,023	0	293,023	0	0	293,023	0	293,023
15	Boiler Plant	512	2,611,026	0	2,611,026	0	0	2,611,026	0	2,611,026
16	Electric Plant	513	953,310	0	953,310	0	0	953,310	0	953,310
17	Misc Steam Plant	514	402,785	0	402,785	0	0	402,785	0	402,785
17										
18	TOTAL Maintenance - Steam Power Gen		4,712,679	79,836	4,632,843	4,862	0	4,717,541	84,698	4,632,843
19										
20	TOTAL Steam Power Generation		33,815,773	168,515	33,647,258	10,263	0	33,826,036	178,778	33,647,258
21										
22	Other Power Generation - Operation									
23	Other Gen Sup& Eng	546	111,086	77,646	33,440	4,729	0	115,815	82,375	33,440
24	Fuel	547	960,623	0	960,623	0	0	960,623	0	960,623
25	Generation Expense	548	774,669	362,298	412,371	22,064	0	796,733	384,362	412,371
26										
27	TOTAL Operation - Other Power Gen.		1,846,378	439,944	1,406,434	26,793	0	1,873,171	466,737	1,406,434
28										
29	Other Power Generation - Maintenance									
30	Supv & Eng Other Gen	551	113,933	79,836	34,097	4,862	0	118,795	84,698	34,097
31	Gen & Elec Plant	553	410,903	8,376	402,527	510	0	411,413	8,886	402,527
32										
33	TOTAL Maintenance - Other Power Gen.		524,836	88,212	436,624	5,372	0	530,208	93,584	436,624
34										
35	TOTAL Other Power Generation		2,371,214	528,156	1,843,058	32,165	0	2,403,379	560,321	1,843,058
36										
37	Other Power Supply Expenses									
38	Purchased Power - Energy	555	18,719,271	0	18,719,271	0	0	18,719,271	0	18,719,271
39	Purchased Power - Capacity	555	1,143,716	0	1,143,716	0	444,000	1,587,716	0	1,587,716
40	System Control & Load Dispatch	556	144,441	0	144,441	0	0	144,441	0	144,441
41	Other Expenses	557	1,501,283	0	1,501,283	0	381,682	1,882,965	0	1,882,965
42										
43	TOTAL Other Power Supply Expenses		21,508,711	0	21,508,711	0	825,682	22,334,393	0	22,334,393
44										
45	TOTAL Power Production Expenses		57,695,698	696,671	56,999,027	42,427	825,682	58,563,807	739,098	57,824,709

Line No.	Description	Account No.	Base Period			Adjustments		Test Period		
			Twelve Months Ended Sept. 30, 2014					Adjusted for Known & Measurable Changes		
			Total	Labor	Other	Labor	Other	Total	Labor	Other
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
			\$	\$	\$	\$	\$	\$	\$	
1	Transmission Expenses									
2	Transmission - Operation									
3	Supervision and Engineering	560	417,831	250,988	166,843	15,285	0	433,116	266,273	166,843
4	Load Dispatching	561	69,929	36,357	33,572	2,214	0	72,143	38,571	33,572
5	Load Dispath - Operate	561.2	89,791	0	89,791	0	0	89,791	0	89,791
6	Load Dispatch - Scheduling	561.3	509,516	0	509,516	0	0	509,516	0	509,516
7	Reliability & Planning	561.5	90,851	18,287	72,564	1,114	0	91,965	19,401	72,564
8	Station Expenses	562	253,096	129,459	123,637	7,884	0	260,980	137,343	123,637
9	Overhead line expenses	563	286,662	96,161	190,501	5,856	0	292,518	102,017	190,501
10	Transmission of elec	565	3,820,143	0	3,820,143	0	0	3,820,143	0	3,820,143
11	Misc. Transm Exp	566	519,127	18,353	500,774	1,118	0	520,245	19,471	500,774
12	Rents	567	4,473	0	4,473	0	0	4,473	0	4,473
13										
14	TOTAL Operations - Transmission		6,061,419	549,605	5,511,814	33,471	0	6,094,890	583,076	5,511,814
15										
16	Transmission - Maintenance									
17	Supervision and Engineering	568	362,968	256,265	106,703	15,607	0	378,575	271,872	106,703
18	Structure Maintenance	569	19,026	5,704	13,322	347	0	19,373	6,051	13,322
19	Communication Equip	569.3	83,920	36,936	46,984	2,249	0	86,169	39,185	46,984
20	Station Equipment	570	389,056	145,409	243,647	8,855	0	397,911	154,264	243,647
21	Overhead Lines	571	154,300	89,372	64,928	5,443	0	159,743	94,815	64,928
22	UG Line Maintenance	572	90	0	90	0	0	90	0	90
23										
24	TOTAL Maintenance		1,009,360	533,686	475,674	32,501	0	1,041,861	566,187	475,674
25										
26	TOTAL Transmission Expenses		7,070,779	1,083,291	5,987,488	65,972	0	7,136,751	1,149,263	5,987,488
27										
28	Distribution Expenses									
29	Distribution - Operation									
30	Supv & Eng	580	1,057,504	752,713	304,791	45,840	0	1,103,344	798,553	304,791
31	Station Expenses	582	371,343	221,439	149,904	13,486	0	384,829	234,925	149,904
32	Overhead line expenses	583	405,166	194,209	210,957	11,827	0	416,993	206,036	210,957
33	Underground Line Expenses	584	880,169	576,845	303,324	35,130	0	915,299	611,975	303,324
34	Street Lighting	585	34,469	18,538	15,931	1,129	0	35,598	19,667	15,931
35	Meter Expenses	586	648,186	458,741	189,445	27,937	0	676,123	486,678	189,445
36	Customer Installations Expenses	587	282,423	258,216	24,207	15,725	0	298,148	273,941	24,207
37	Misc. Dist Exp	588	1,425,042	584,310	840,732	35,584	(560,232)	900,395	619,894	280,500
38										
39	TOTAL Operation - Distribution		5,104,302	3,065,011	2,039,291	186,659	(560,232)	4,730,729	3,251,670	1,479,059
40										
41	Transm Supv & Eng	590	716,352	510,264	206,088	31,075	0	747,427	541,339	206,088
42	Maintain Equipment	592	541,104	190,319	350,785	11,590	0	552,694	201,909	350,785
43	Overhead Lines	593	1,710,726	596,291	1,114,435	36,314	0	1,747,040	632,605	1,114,435
44	Underground Lines	594	254,112	142,092	112,020	8,653	0	262,765	150,745	112,020
45	Lines Transformers	595	26,276	14,383	11,893	876	0	27,152	15,259	11,893
46	Street Lights	596	163,128	84,928	78,200	5,172	0	168,300	90,100	78,200
47	Meters	597	88,536	17,500	71,036	1,066	0	89,602	18,566	71,036
48	Distribution Misc.	598	34,274	18,382	15,892	1,119	0	35,393	19,501	15,892
49										
49	TOTAL Maintenance - Distribution		3,534,508	1,574,159	1,960,349	95,866	0	3,630,374	1,670,025	1,960,349
50										
51	TOTAL Distribution Expenses		8,638,810	4,639,170	3,999,640	282,525	(560,232)	8,361,104	4,921,695	3,439,408

