

## Section H

**20:10:13:83. Schedule H-3 -- Working Papers for Listed Expense Accounts.** With respect to the following listed expense accounts, schedule H-3 shall be furnished as designated for the 12 months of the test period and for claimed adjustments. This schedule shall include analytical details which will clearly disclose for each account a classification of principal charges and credits with all minor items grouped; particulars of supporting computations and accounting bases; a description of the services and related dollar amounts for which liability is incurred or accrued; and the name of the firm or individual rendering such services for these accounts where applicable:

(1) Accounts 909, 913, and 930, advertising expenses. For each category of advertising expense required to be filed pursuant to § 20:10:23:02 the utility shall submit a list of all advertisements claimed and filed pursuant to § 20:10:23:03, indicating the categorization of each advertisement. Representative samples of each category shall also be included.

(2) Account 922, administration expenses transferred -- credit;

(3) Account 926, employee pensions and benefits;

(4) Account 928, regulatory commission expenses;

(5) Account 929, duplicate charges -- credit;

(6) Account 930, miscellaneous general expenses.

**Source:** 2 SDR 90, effective July 7, 1976; 5 SDR 1, effective July 25, 1978; 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.**  
**LISTED EXPENSE ACCOUNTS**  
**For the Test Year Ended September 30, 2013**

Line No.	Description of Accounts	Reference	Per Books Amount
1	<b>Federal Energy Regulatory Commission Account No. 909 (Note 1)</b>		
2			
3	Informational Advertising		\$ 12,047
4	Miscellaneous Advertisement		392
5	TOTAL	Ln.3 + Ln.4	<u>\$ 12,439</u>
6			
7			
8	<b>Federal Energy Regulatory Commission Account No. 913 (Note 1)</b>		
9			
10	Sales Advertising Expenses		\$ 46
11	TOTAL		<u>\$ 46</u>
12			
13			
14	<b>Federal Energy Regulatory Commission Account No. 922</b>		
15			
16	Administrative Costs- Allocated (Note 2)		\$ (43,983)
17	TOTAL		<u>\$ (43,983)</u>
18			
19			
20	<b>Federal Energy Regulatory Commission Account No. 926</b>		
21			
22	401K		\$ 2,830,607
23	Pension		4,409,452
25	Educational Reimbursement		45,202
26	Relocation		47,541
27	Retirement Benefits		607,030
28	Benefits- Allocated (Note 3)		(7,754,702)
29	Consulting Fees		29,540
30	TOTAL	Sum (Ln.22:Ln.29)	<u>\$ 214,670</u>

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33 Note 1: Disallowed advertising expenses are eliminated at Schedule H-11.

34 Note 2: BHP portion of BHUH employees' administrative time related to capital work orders.

35 Note 3: Includes benefits allocated from Black Hills Service Company as well as Black Hills Utility Holdings.

36 Also includes benefits reclassified to capital work orders as well as operating and maintenance accounts.

**BLACK HILLS POWER, INC.**  
**LISTED EXPENSE ACCOUNTS**  
**For the Test Year Ended September 30, 2013**

Line No.	Description of Accounts	Reference	Per Books Amount
1	<b>Federal Energy Regulatory Commission Account No. 928</b>		
2			
3	South Dakota		\$ 78,799
4	Wyoming		50,194
5	FERC Fees		421,141
7	TOTAL	Sum (Ln.3:Ln.5)	<u>\$ 550,134</u>
8			
9	<b>Federal Energy Regulatory Commission Account No. 929</b>		
10			
11	None		
12			
13	<b>Federal Energy Regulatory Commission Account No. 930 (Note 1)</b>		
14			
15	General Advertising		\$ 253,269
16	Benefits and Labor		1,169
18	Safety and Medical Supplies		1,377
19	Office Supplies and Expenses		4,270
20	Dues and Membership Fees		155,335
21	Travel		14,709
22	Training		3,996
23	Outside Services		680,397
24	Financing Charges		381,859
25	Permits and Miscellaneous		1,232
26	TOTAL	Sum (Ln.15:Ln.25)	<u>\$ 1,497,613</u>
27			
28	Note 1: Disallowed advertising expenses are eliminated at Schedule H-11.		