

BLACK HILLS POWER, INC.
ENERGY RELATED UNITS OF SERVICE
For the Test Year Ended September 30, 2013

Line No.	Customer Class	Reference	(a)	(b)	(c)	(d)
			Energy Sales	Percent of Input	(a) * (b) Estimated Losses Amount	(a) + (c) System Energy Input
			MWh	%	MWh	MWh
1						
2	South Dakota Retail					
3						
4	Residential					
5	Regular		336,200	8.83%	29,686	365,886
6	Total Electric		88,924	8.83%	7,852	96,776
7	Total Electric		131	8.83%	12	143
8	Demand		90,666	8.83%	8,006	98,672
9	Total Residential		<u>515,921</u>		<u>45,556</u>	<u>561,476</u>
10						
11	General Service					
12	Regular		356,168	8.83%	31,450	387,618
13	Total Electric		38,153	8.83%	3,369	41,522
14	Other		7,388	8.83%	652	8,040
15	Water Pumping/Irrigation		24,260	8.83%	2,142	26,403
16	Total General Service		<u>425,970</u>		<u>37,613</u>	<u>463,583</u>
17						
18	General Service, Large					
19	Secondary Sales		298,949	8.83%	26,397	325,346
20	Primary Sales		27,602	5.31%	1,466	29,068
21	69 kV		20,551	3.90%	801	21,352
22	Total General Service, Large		<u>347,102</u>		<u>28,664</u>	<u>375,766</u>
23						
24	Industrial Contract					
25	Secondary Sales		11,027	8.83%	974	12,001
26	Primary Sales		74,111	5.31%	3,935	78,046
27	69kV Sales		95,459	3.90%	3,723	99,182
28	Total Industrial Contract		<u>180,597</u>		<u>8,632</u>	<u>189,229</u>
29						
30	Lighting Service					
31	Private Area Lighting		3,938	8.83%	348	4,286
32	Street Lighting - Leased		3,577	8.83%	316	3,893
33	Street Lighting - Customer Owned		5,987	8.83%	529	6,516
34	Traffic Signals		707	8.83%	62	769
35	Total Lighting Service		<u>14,209</u>		<u>1,255</u>	<u>15,463</u>
36						
37	Total South Dakota Retail		<u>1,483,798</u>		<u>121,720</u>	<u>1,605,518</u>
38						
39	Wyoming Retail					
40	Secondary Services		107,264	8.83%	9,471	116,736
41	Primary Services		59,151	5.31%	3,141	62,292
42	Total Wyoming Retail		<u>166,415</u>		<u>12,612</u>	<u>179,027</u>
43						
44	Montana Retail					
45	Secondary Services		46,277	8.83%	4,086	50,363
46	Total Montana Retail		<u>46,277</u>		<u>4,086</u>	<u>50,363</u>
47						
48	Total Retail Sales		<u>1,696,490</u>		<u>138,418</u>	<u>1,834,909</u>
49						
50	Contract Sales:					
51	Contract Sales - MEAN		256,405	3.90%	10,000	266,405
52	Contract Sales - MDU		87,599	3.90%	3,416	91,015
53	Total Contract Sales		<u>344,004</u>		<u>13,416</u>	<u>357,420</u>
54						
55	Total Retail/Contract Sales		<u>2,040,494</u>		<u>151,835</u>	<u>2,192,329</u>

BLACK HILLS POWER, INC.
PLANT IN SERVICE BY JURISDICTION DETAIL FOR DISTRIBUTION
For the Test Year Ended September 30, 2013

LINE NO.	By Jurisdiction Detail	FERC Acct. #	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			PLANT BALANCE Sep-12	PLANT BALANCE Oct-12	PLANT BALANCE Nov-12	PLANT BALANCE Dec-12	PLANT BALANCE Jan-13	PLANT BALANCE Feb-13	PLANT BALANCE Mar-13
1	SD ELECTRIC PLANT IN SERVICE								
2	DISTRIBUTION PLANT								
3	Land and Land Rights	360	2,010,206	2,010,210	2,010,213	2,010,717	2,010,719	2,010,730	2,010,730
4	Structures and Improvements	361	699,329	699,431	699,431	699,431	699,431	699,431	699,431
5	Station Equipment	362	58,145,184	58,150,627	58,145,969	58,291,877	58,291,877	58,294,854	58,294,854
6	Storage Battery Equipment	363	-	-	-	-	-	-	-
7	Poles, Towers and Fixtures	364	62,848,545	63,047,300	63,257,191	63,647,126	63,737,472	64,051,193	64,337,427
8	Overhead Conductors and Devices	365	38,723,316	38,946,244	39,045,330	39,093,260	39,083,686	39,427,557	39,861,651
9	Underground Conduit	366	3,864,095	3,888,585	3,910,587	3,958,770	3,984,147	4,006,591	4,000,465
10	Underground Conductors and Devices	367	38,543,734	38,591,376	38,640,081	38,586,950	38,637,994	38,682,927	38,703,645
11	Line Transformers	368	32,809,321	32,967,892	33,251,081	33,344,926	33,413,138	33,575,698	33,682,082
12	Services	369	27,785,407	27,939,348	28,055,316	28,038,521	28,139,021	28,235,523	28,293,224
13	Meters	370	6,454,997	6,438,452	6,436,332	6,650,339	6,745,738	6,761,342	6,752,641
14	Installation on Customer's Premises	371	2,036,575	2,063,322	2,073,086	2,082,657	2,086,068	2,088,305	2,095,414
15	Leased Property on Customers' Premises	372	-	-	-	-	-	-	-
16	Street Lighting and Signal Systems	373	1,640,100	1,642,314	1,643,033	1,645,436	1,646,975	1,647,971	1,655,441
17	Total SD Distribution Plant		275,560,809	276,385,101	277,167,650	278,050,010	278,476,266	279,482,122	280,387,005
18									
19	WY ELECTRIC PLANT IN SERVICE								
20	DISTRIBUTION PLANT								
21	Land and Land rights	360	58,218	58,221	58,221	58,221	58,221	58,221	58,221
22	Structures and Improvements	361	2,089	2,089	2,089	2,089	2,089	2,089	2,089
23	Station Equipment	362	10,423,459	10,424,659	10,424,659	13,284,668	13,284,668	13,284,668	13,284,668
24	Storage Battery Equipment	363	-	-	-	-	-	-	-
25	Poles, Towers and Fixtures	364	3,202,824	3,201,236	3,213,881	3,218,149	3,239,746	3,240,361	3,239,839
26	Overhead Conductors and Devices	365	1,581,066	1,580,404	1,587,919	1,587,978	1,591,590	1,591,921	1,592,983
27	Underground Conduit	366	76,478	76,478	74,673	74,673	74,673	74,874	74,874
28	Underground Conductors and Devices	367	839,965	847,080	847,309	847,049	847,049	847,263	848,279
29	Line Transformers	368	1,253,480	1,258,012	1,259,190	1,264,232	1,272,860	1,273,699	1,284,399
30	Services	369	682,501	682,839	685,069	680,259	680,944	688,645	690,530
31	Meters	370	297,731	297,731	297,731	297,731	297,731	297,731	297,731
32	Installation on Customer's Premises	371	84,516	85,387	85,387	85,641	85,641	85,641	85,641
33	Leased Property on Customers' Premises	372	-	-	-	-	-	-	-
34	Street Lighting and Signal Systems	373	74,713	75,465	75,465	75,465	75,465	75,465	75,465
35	Total WY Distribution Plant		18,577,040	18,589,601	18,611,593	21,476,155	21,510,677	21,520,578	21,534,719
36									
37	MT ELECTRIC PLANT IN SERVICE								
38	DISTRIBUTION PLANT								
39	Land and Land rights	360	26,304	26,304	26,304	26,304	26,304	26,304	26,304
40	Structures and Improvements	361	5,970	5,970	5,970	5,970	5,970	5,970	5,970
41	Station Equipment	362	445,583	445,583	427,960	427,960	427,960	427,960	427,960
42	Storage Battery Equipment	363	-	-	-	-	-	-	-
43	Poles, Towers and Fixtures	364	386,620	386,620	386,620	386,620	386,527	386,527	387,623
44	Overhead Conductors and Devices	365	422,605	422,605	422,605	423,289	423,284	423,284	426,182
45	Underground Conduit	366	226	226	226	226	226	226	226
46	Underground Conductors and Devices	367	13,497	13,497	13,497	13,308	13,308	13,308	13,144
47	Line Transformers	368	47,104	47,104	47,104	47,557	43,786	45,067	48,822
48	Services	369	6,344	6,344	6,344	6,344	6,344	6,344	6,344
49	Meters	370	1,276	1,276	1,276	1,276	1,276	1,276	1,276
50	Installation on Customer's Premises	371	-	-	-	-	-	-	-
51	Leased Property on Customers' Premises	372	-	-	-	-	-	-	-
52	Street Lighting and Signal Systems	373	-	-	-	-	-	-	-
53	Total MT Distribution Plant		1,355,529	1,355,529	1,337,906	1,338,854	1,334,985	1,336,266	1,343,851

BLACK HILLS POWER, INC.
PLANT IN SERVICE BY JURISDICTION DETAIL FOR DISTRIBUTION
For the Test Year Ended September 30, 2013

LINE NO.	By Jurisdiction Detail	FERC Acct. #	(h)	(i)	(j)	(k)	(l)	(m)	(n)
			PLANT BALANCE Apr-13	PLANT BALANCE May-13	PLANT BALANCE Jun-13	PLANT BALANCE Jul-13	PLANT BALANCE Aug-13	PLANT BALANCE Sep-13	[[Sum ((a):(m))]/13] 13 MONTH AVERAGE PLANT BALANCE
1	SD ELECTRIC PLANT IN SERVICE								
2	DISTRIBUTION PLANT								
3	Land and Land Rights	360	2,010,730	2,010,730	2,010,730	2,010,730	2,012,538	2,157,796	2,022,060
4	Structures and Improvements	361	699,431	699,431	699,431	699,431	700,012	716,770	700,802
5	Station Equipment	362	58,303,192	58,325,848	58,329,097	60,895,636	62,124,683	63,027,289	59,124,691
6	Storage Battery Equipment	363	-	-	-	-	-	-	-
7	Poles, Towers and Fixtures	364	64,426,791	64,537,736	64,759,868	64,834,612	65,095,227	65,792,013	64,182,500
8	Overhead Conductors and Devices	365	40,086,275	40,175,792	40,400,051	40,557,608	40,625,336	40,900,457	39,763,582
9	Underground Conduit	366	4,007,023	4,006,289	4,068,508	4,075,605	4,149,645	4,166,559	4,006,682
10	Underground Conductors and Devices	367	38,765,483	38,771,190	38,912,895	39,047,331	39,247,278	39,283,451	38,801,103
11	Line Transformers	368	33,828,736	33,880,725	34,014,442	34,133,965	34,368,309	34,564,033	33,679,565
12	Services	369	28,784,001	28,852,162	29,057,701	29,232,467	29,344,513	29,474,752	28,556,304
13	Meters	370	6,878,352	6,780,106	6,771,024	6,768,053	6,768,053	6,768,053	6,690,268
14	Installation on Customer's Premises	371	2,095,550	2,096,423	2,112,525	2,121,256	2,123,030	2,120,258	2,091,882
15	Leased Property on Customers' Premises	372	-	-	-	-	-	-	-
16	Street Lighting and Signal Systems	373	1,654,903	1,656,574	1,656,386	1,658,894	1,658,716	1,655,745	1,650,961
17	Total SD Distribution Plant		281,540,467	281,793,006	282,792,658	286,035,588	288,217,340	290,627,176	281,270,400
18									
19	WY ELECTRIC PLANT IN SERVICE								
20	DISTRIBUTION PLANT								
21	Land and Land rights	360	58,221	58,221	58,221	58,221	58,221	58,221	58,221
22	Structures and Improvements	361	2,089	2,089	2,089	2,089	2,089	2,089	2,089
23	Station Equipment	362	13,293,251	13,293,251	13,293,251	10,982,941	10,982,941	10,982,941	12,095,387
24	Storage Battery Equipment	363	-	-	-	-	-	-	-
25	Poles, Towers and Fixtures	364	3,239,839	3,239,839	3,237,049	3,236,929	3,241,159	3,257,658	3,231,424
26	Overhead Conductors and Devices	365	1,600,417	1,600,417	1,600,400	1,600,331	1,600,331	1,607,957	1,594,132
27	Underground Conduit	366	74,874	74,874	74,874	74,874	74,874	74,874	75,074
28	Underground Conductors and Devices	367	848,279	848,279	848,339	848,339	848,339	850,885	847,420
29	Line Transformers	368	1,282,744	1,284,025	1,292,288	1,290,550	1,295,083	1,315,620	1,278,937
30	Services	369	701,974	706,894	706,806	713,715	717,200	717,200	696,506
31	Meters	370	297,731	297,731	297,731	297,731	297,731	297,731	297,731
32	Installation on Customer's Premises	371	85,641	85,641	85,641	85,641	85,641	85,641	85,515
33	Leased Property on Customers' Premises	372	-	-	-	-	-	-	-
34	Street Lighting and Signal Systems	373	75,541	75,541	75,541	75,541	75,541	75,541	75,442
35	Total WY Distribution Plant		21,560,601	21,566,802	21,572,230	19,266,902	19,279,150	19,326,358	20,337,877
36									
37	MT ELECTRIC PLANT IN SERVICE								
38	DISTRIBUTION PLANT								
39	Land and Land rights	360	26,304	26,304	26,304	26,304	26,304	26,304	26,304
40	Structures and Improvements	361	5,970	5,970	5,970	5,970	5,970	5,970	5,970
41	Station Equipment	362	427,960	427,960	427,960	427,960	427,960	431,149	430,917
42	Storage Battery Equipment	363	-	-	-	-	-	-	-
43	Poles, Towers and Fixtures	364	389,752	389,752	389,752	389,752	388,016	388,016	387,861
44	Overhead Conductors and Devices	365	426,641	426,641	426,641	426,641	426,641	426,641	424,900
45	Underground Conduit	366	226	226	226	226	226	226	226
46	Underground Conductors and Devices	367	13,144	13,144	13,144	13,144	13,144	13,144	13,263
47	Line Transformers	368	62,915	62,915	62,675	63,529	66,488	69,050	54,932
48	Services	369	6,344	6,344	6,344	6,986	9,802	9,802	6,925
49	Meters	370	1,276	1,276	1,276	1,276	1,276	1,276	1,276
50	Installation on Customer's Premises	371	-	-	-	-	-	-	-
51	Leased Property on Customers' Premises	372	-	-	-	-	-	-	-
52	Street Lighting and Signal Systems	373	-	-	-	-	-	-	-
53	Total MT Distribution Plant		1,360,532	1,360,532	1,360,292	1,361,788	1,365,827	1,371,578	1,352,575

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, INC.
PLANT IN SERVICE ANNUALIZATION
For the Pro Forma Test Year Ended September 30, 2013

Line No.	Description	(a) Account 106 (Note 1)	(b) Account 106 (Note 2)	(c) Account 101 (Note 1)	(d) Sum ((a):(c)) Total
1	Steam Production- by Plant				
2	Neil Simpson I	\$ -	\$ -	\$ 6,854	\$ 6,854
3	Neil Simpson II	203,148	168,001	114,356	485,505
4	Wygen III	907,208	44,867	90,163	1,042,238
5	Wyodak	-	701,729	119,271	821,000
6	Subtotal Steam Production	1,110,356	914,597	330,644	2,355,597
7	Other Production	92,235	284,834	658,850	1,035,919
8	Total Production Plant	1,202,591	1,199,431	989,494	3,391,516
9					
10	Distribution	1,453,848	1,018,369	2,731,725	5,203,942
11					
12	General	889,954	601,578	1,032,008	2,523,540
13					
14	Total Annualization	\$ 3,546,393	\$ 2,819,378	\$ 4,753,227	\$ 11,118,998

15
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17
18

Note 1: Annualization of assets transferred from account 107 during the test year.

Note 2: Assets put into service from October 1, 2013 - December 31, 2013, excluding Winter Storm Atlas capital projects.

BLACK HILLS POWER, INC.
Ben French, Neil Simpson I, Osage General Plant and Accumulated Depreciation
For the Test Year Ended September 30, 2013

Line No.	Description	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	13 month average
1	Ben French														
2	Plant in Service	46,411.73	46,411.73	46,411.73	46,411.73	46,411.73	46,411.73	46,411.73	46,411.73	46,411.73	46,411.73	46,411.73	46,411.73	46,411.73	46,411.73
3	Accumulated Depreciation	11,777.01	12,307.84	12,845.13	12,756.91	13,283.64	13,803.34	14,358.22	14,878.66	15,399.25	15,919.98	16,440.39	16,961.44	17,482.60	14,478.03
4	Net General Plant	34,634.72	34,103.89	33,566.60	33,654.82	33,128.09	32,608.39	32,053.51	31,533.07	31,012.48	30,491.75	29,971.34	29,450.29	28,929.13	31,933.70
5															
6	Neil Simpson I														
7	Plant in Service	107,371.18	107,371.18	107,371.18	107,371.18	107,371.18	107,371.18	107,371.18	107,371.18	107,371.18	107,371.18	107,371.18	107,371.18	107,371.18	107,371.18
8	Accumulated Depreciation	30,302.98	33,824.57	35,341.91	36,073.09	37,284.00	38,519.19	39,372.88	40,574.31	41,797.44	42,991.83	44,167.55	45,360.27	46,550.85	39,396.99
9	Net General Plant	77,068.20	73,546.61	72,029.27	71,298.09	70,087.18	68,851.99	67,998.30	66,796.87	65,573.74	64,379.35	63,203.63	62,010.91	60,820.33	67,974.19
10															
11	Osage														
12	Plant in Service	28,689.99	28,689.99	28,689.99	28,689.99	28,689.99	28,689.99	28,689.99	28,689.99	28,689.99	28,689.99	28,689.99	28,689.99	28,689.99	28,689.99
13	Accumulated Depreciation	8,752.85	9,295.25	9,652.46	9,629.96	9,955.50	10,279.88	10,585.25	10,906.71	11,230.28	11,551.22	11,870.25	12,191.18	12,511.95	10,647.13
14	Net General Plant	19,937.14	19,394.74	19,037.53	19,060.03	18,734.49	18,410.11	18,104.74	17,783.28	17,459.71	17,138.77	16,819.74	16,498.81	16,178.04	18,042.86
15															