

Black Hills Power, Inc.
South Dakota
Revenue Requirement Model Description

Section D

20:10:13:55. Schedule D-1 -- Detailed Plant Accounts. Schedule D-1 shall include the amounts by detail plant accounts in columnar form similar to statement D for each of the above accounts prescribed by the FERC's uniform systems of accounts for public utilities and licensees or for gas companies, 18 C.F.R. 101 (April 1, 1985), with subtotals by functional classification. To the extent plant costs are not available by detailed plant accounts they may be shown by functional classifications.

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.

BLACK HILLS POWER, INC.
ELECTRIC PLANT IN SERVICE
For the Test Year Ended June 30, 2012

Schedule D-1
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Line No.	FERC Acct. #	Description	Reference	Balance June 30, 2011	Additions	Retirements	Transfers & Adjustments	Balance June 30, 2012
1		STEAM PRODUCTION PLANT						
2								
3	310	Land and Land Rights	Sched. D-3 Ln. 3(a)	\$ 333,941	\$ -	\$ (302)	\$ -	\$ 333,639
4	311	Structures and Improvements	Sched. D-3 Ln. 4(a)	38,785,561	1,701,716	(183,360)	-	40,303,917
5	312	Boiler Plant Equipment	Sched. D-3 Ln. 5(a)	214,073,843	34,147,654	(9,875,349)	-	238,346,147
6	313	Engines and Engine Driven Generator	Sched. D-3 Ln. 6(a)	308,804	34,634	-	-	343,438
7	314	Turbogenerator Units	Sched. D-3 Ln. 7(a)	119,938,691	6,186,860	(1,730,607)	-	124,394,944
8	315	Accessory Electric Equipment	Sched. D-3 Ln. 8(a)	21,953,112	1,377,945	(392,168)	69	22,938,959
9	316	Miscellaneous Power Plant Equipment	Sched. D-3 Ln. 9(a)	3,474,625	285,868	(71,730)	-	3,688,763
10		Total Steam Plant Production Plant		<u>398,868,576</u>	<u>43,734,677</u>	<u>(12,253,515)</u>	<u>69</u>	<u>430,349,807</u>
11								
12	314	Plant Acquisition Adjustment	Sched. D-3 Ln. 12(a)	4,870,308	-	-	-	4,870,308
13								
14		OTHER PRODUCTION PLANT						
15								
16	340	Land and Land Rights	Sched. D-3 Ln. 16(a)	2,705	-	-	-	2,705
17	341	Structures and Improvements	Sched. D-3 Ln. 17(a)	515,535	-	-	-	515,535
18	342	Boiler Plant Equipment	Sched. D-3 Ln. 18(a)	5,093,126	184,223	(11,074)	-	5,266,275
19	344	Turbogenerator Units	Sched. D-3 Ln. 19(a)	68,402,239	1,028,024	(384,526)	-	69,045,737
20	345	Accessory Electric Equipment	Sched. D-3 Ln. 20(a)	4,838,610	28,650	-	-	4,867,260
21	346	Miscellaneous Power Plant Equipment	Sched. D-3 Ln. 21(a)	82,868	-	-	-	82,868
22		Total Other Production Plant		<u>78,935,083</u>	<u>1,240,897</u>	<u>(395,600)</u>	<u>-</u>	<u>79,780,380</u>
23								
24		Total Production Plant	Ln.10 + Ln.12 + Ln.22	<u>482,673,967</u>	<u>44,975,574</u>	<u>(12,649,115)</u>	<u>69</u>	<u>515,000,495</u>
25								
26		TRANSMISSION PLANT						
27								
28	350	Land and Land Rights	Sched. D-3 Ln. 28(a)	3,443,905	254,255	(156,440)	2,204,210	5,745,930
29	352	Structures and Improvements	Sched. D-3 Ln. 29(a)	1,568,466	-	-	-	1,568,466
30	353	Station Equipment	Sched. D-3 Ln. 30(a)	41,069,824	8,391,863	(1,720,812)	(629,163)	47,111,713
31	354	Tower and Fixtures	Sched. D-3 Ln. 31(a)	447,677	417,149	-	-	864,826
32	355	Poles and Fixtures	Sched. D-3 Ln. 32(a)	19,780,651	8,468,446	(11,415)	(459,991)	27,777,691
33	356	Overhead Conductors and Devices	Sched. D-3 Ln. 33(a)	22,456,601	8,656,230	-	(1,728,831)	29,384,000
34	359	Roads and Trails	Sched. D-3 Ln. 34(a)	6,920	-	-	-	6,920
35		Total Transmission Plant		<u>88,774,046</u>	<u>26,187,944</u>	<u>(1,888,667)</u>	<u>(613,775)</u>	<u>112,459,547</u>
36								
37		DISTRIBUTION PLANT						
38								
39	360	Land and Land Rights	Sched. D-3 Ln. 39(a)	1,631,095	38,137	-	-	1,669,232
40	361	Structure and Improvements	Sched. D-3 Ln. 40(a)	254,825	-	-	-	254,825
41	362	Station Equipment	Sched. D-3 Ln. 41(a)	61,779,647	2,558,547	(211,454)	-	64,126,739
42	364	Poles, Towers, and Fixtures	Sched. D-3 Ln. 42(a)	60,002,061	6,876,137	(792,957)	(139,369)	65,945,873

