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

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Schedule D-1 Page 1 of 2

Line	FERC Acct		- /	Balance June 30,			Transfers &	Balance June 30,
No.	#	Description	Reference	2011	Additions	Retirements	Adjustments	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	•••	398,868,576	43,734,677	(12,253,515)	69	430,349,807
11					i			
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		78,935,083	1,240,897	(395,600)	-	79,780,380
23								
24		Total Production Plant	Ln.10 + Ln.12 + Ln.22	482,673,967	44,975,574	(12,649,115)	69	515,000,495
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	<u> </u>	· · · · · · · · · · · · · · · · · · ·	-	6,920
35		Total Transmission Plant		88,774,046	26,187,944	(1,888,667)	(613,775)	112,459,547
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)	1120 2001	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

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

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Schedule D-1 Page 2 of 2

Line	FERC Acct.			Balance June 30,			Transfers &	Balance June 30.
No	#	Description	Reference	2011	Additions	Retirements	Adjustments	2012
43	365	Overhead Conductors and Devices	Sched. D-3 Ln. 43(a)	36,424,385	5,236,602	(774,445)	(239,811)	40,646,730
44	366	Underground Conduit	Sched. D-3 Ln. 44(a)	3,318,821	686,303	(47,424)	(33,897)	3,923,804
45	367	Underground Conductors and Devices	Sched. D-3 Ln. 45(a)	38,328,283	1,924,376	(216,183)	(904,837)	39,131,638
46	368	Line Transformers	Sched. D-3 Ln. 46(a)	31,747,686	2,191,777	(453,677)	115,913	33,601,698
47	369	Services	Sched. D-3 Ln. 47(a)	26,782,173	1,708,796	(17,269)	(263,004)	28,210,697
48	370	Meters	Sched. D-3 Ln. 48(a)	1,193,709	5,510,952	(3,990)	28,600	6,729,270
49	371	Installation on Customers' Premises	Sched. D-3 Ln. 49(a)	2,011,493	95,598	(10,858)	(288)	2,095,945
50	373	Street Lighting and Signal Systems	Sched. D-3 Ln. 50(a)	1,660,441	63,387	(7,678)_		1,716,150
. 51		Total Distribution Plant		265,134,618	26,890,612	(2,535,936)	(1,436,693)	288,052,602
52								
53		GENERAL PLANT						
54								
55	389	Land and Land Rights	Sched. D-3 Ln. 55(a)	602,008	205,748	-	-	807,757
56	390	Structures and Improvements	Sched. D-3 Ln. 56(a)	10,604,295	583,9 9 6	(31,177)	-	11,157,115
57	391	Office Furniture and Equipment	Sched. D-3 Ln. 57(a)	10,557,887	2,309,304	(6,266,765)	(28,600)	6,571,827
58	392	Transportation Equipment	Sched. D-3 Ln. 58(a)	5,952,367	1,480,880	(354,696)	(40,229)	7,038,322
59	393	Stores Equipment	Sched. D-3 Ln. 59(a)	326,516	-	(15,047)	-	311,468
60	394	Tools, Shop and Garage Equipment	Sched. D-3 Ln. 60(a)	4,979,650	317,548	(1,115,547)	-	4,181,652
61	395	Laboratory Equipment	Sched. D-3 Ln. 61(a)	607,146	36,271	(328,670)	-	314,748
62	396	Power Operated Equipment	Sched. D-3 Ln. 62(a)	541 ,889	132,018	-	-	673,907
63	397	Communication Equipment	Sched. D-3 Ln. 63(a)	8,069,769	262,698	(273,368)	-	8,059,098
64	398	Miscellaneous Equipment	Sched. D-3 Ln. 64(a)	376,056	5,667	<u>(187,704)</u>		194,019
65		Total General Plant		42,617,584	5,334,130	(8,572,974)	(68,828)	39,309,911
66								
67	106	Completed/Not Classified - Production	Sched. D-3 Ln. 69(a)	42,722,082	-	-	(34,811,902)	7,910,180
68	106	Completed/Not Classified - Other Production	Sched. D-3 Ln. 70(a)	638,544	-	-	(568,738)	69,805
69	106	Completed/Not Classifled - Transmission	Sched. D-3 Ln. 71(a)	26,943,748	-	-	(24,053,095)	2,890,653
70	106	Completed/Not Classified - Distribution	Sched. D-3 Ln. 72(a)	15,908,235	-	-	(6,777,347)	9,130,888
71	106	Completed/Not Classified - General	Sched. D-3 Ln. 73(a)	6,920,223		<u> </u>	(3,904,802)	3,015,422
72		Total Completed/Not Classified		<u>93,1</u> 32,832	-		(70,115,883)	23,016,949
73								
74	118	Other Utility Plant	Sched. D-3 Ln. 76(a)	25,895,891	-	-	(811,880)	25,084,011
75	121	Non Utility Plant	Sched. D-3 Ln. 77(a)	5,618		<u> </u>		5,618
76		Total Other Utility Plant		25,901,509		-	(811,880)	25,089,629
77								
78		TOTAL ELECTRIC PLANT IN SERVICE	Ln.24 + Ln.35 + Ln.51 +	<u>\$ 998,234,555</u>	\$ 103,388,260	\$ <u>(25,646,692)</u>	\$ (73,046,991)	\$ 1,002,929,133
79			Ln.65 + Ln.72 + Ln.76					· · · · · · · · · · · · · · · · · · ·

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