

## Section D

**20:10:13:54. Statement D -- Cost of Plant.** Statement D shall include a statement showing in summary form the accounts of electric or gas utility plant classified by accounts 101, 102, 103, 104, 105, 106, 107, 118 as of the beginning of the 12 months of the test period, and the book additions and reductions in separate columns during the 12 months together with the book balances at the end of the 12-month period. Claimed adjustments, if any, to the book balances and the total cost of plant shall be shown in adjoining columns. All adjustments shall be fairly and clearly explained in the supporting material submitted. The material listed in §§ 20:10:13:55 to 20:10:13:63, inclusive, for electric or gas plant shall be submitted as part of statement D.

**Source:** 2 SDR 90, effective July 7, 1976; 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](#).

**Statement D Page 1:** This Statement shows a roll forward of property records from September 30, 2012, to September 30, 2013. The roll forward includes additions, retirements, transfers and adjustments. Additional details of this roll forward by plant account can be found on Schedule D-1 which shows the same additions, retirements, transfers and adjustments by electric FERC account.

**Statement D Page 2:** This Statement shows a summary of average plant in service for rate base calculations. The amounts in column (a) represent average plant in service, and reconciles to the 12 month average calculated in Schedule D-3, part 1. Column (b) amounts are additions and expected additions to rate base that will be placed in service from October 1, 2013 to October 1, 2014. These amounts come from Schedules D-10, D-11 and H-13. Column (c) is an adjustment for the annualized electric FERC 106 account, see WP-4. Column (d) adjusts for the Ben French, Neil Simpson I and Osage Retirements. See Schedule D-3, part 2 and WP-5 for the detail. Column (e) amounts are the adjusted average plant in service and include Black Hills Power (BHP) Common Use System (CUS) assets. Column (f) amounts are the transfers from BHP state jurisdiction to BHP FERC jurisdiction (BHP CUS assets). Column (g) amounts are the total average adjusted plant in service, excluding BHP CUS assets, for rate base calculations that flow into Statement N-1.

**BLACK HILLS POWER, INC.**  
**ELECTRIC PLANT IN SERVICE**  
**For the Test Year Ended September 30, 2013**

**Statement D**  
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Line No.	FERC Acct. #	Description	Reference	Balance at September 30, 2012	Additions	Retirements	Transfers & Adjustments	Balance at September 30, 2013
1	101	Steam Production Plant	Sched. D-1 Ln. 10	\$ 431,023,817	\$ 8,675,327	\$ (4,077,302)	\$ -	\$ 435,621,842
2	114	Plant Acquisition Adjustment	Sched. D-1 Ln. 12	4,870,308	-	-	-	4,870,308
3	101	Other Production Plant	Sched. D-1 Ln. 22	79,780,574	1,357,047	(152,331)	-	80,985,289
4		Total Production Plant		<u>515,674,699</u>	<u>10,032,374</u>	<u>(4,229,633)</u>	<u>-</u>	<u>521,477,439</u>
5								
6	101	Transmission Plant	Sched. D-1 Ln. 35	114,430,083	1,011,479	(490,147)	(22,656)	114,928,759
7	101	Distribution Plant	Sched. D-1 Ln. 51	295,493,376	18,508,572	(2,358,791)	(318,045)	311,325,112
8	101	General Plant	Sched. D-1 Ln. 65	40,272,168	4,407,506	(784,026)	79,064	43,974,713
9	106	Compl. Construction - Not Classified	Sched. D-1 Ln. 72	14,722,625	-	-	(8,247,340)	6,475,284
10	118	Other Utility Plant	Sched. D-1 Ln. 74	<u>25,113,061</u>	<u>-</u>	<u>-</u>	<u>224,074</u>	<u>25,337,135</u>
11								
12		Total Electric Plant in Service		1,005,706,012	33,959,930	(7,862,597)	(8,284,903)	1,023,518,443
13								
14	107	Construction Work in Progress	Stmt. A pg. 1 Ln. 4	<u>8,488,508</u>	<u>48,782,794</u>	<u>-</u>	<u>-</u>	<u>57,271,302</u>
15								
16		Total Electric Plant	Ln.12 + Ln.14	<u>\$ 1,014,194,520</u>	<u>\$ 82,742,724</u>	<u>\$ (7,862,597)</u>	<u>\$ (8,284,903)</u>	<u>\$ 1,080,789,745</u>

**BLACK HILLS POWER, INC.**  
**ADJUSTED AVERAGE ELECTRIC PLANT IN SERVICE**  
**For the Pro Forma Test Year Ended September 30, 2013**

**Statement D**  
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Line No.	FERC Acct. #	Description	Reference	(a) Average Plant in Service	(b) Subsequent & Expected Additions & Retirements	(c) Annualized Account 101 & 106	(d) Ben French, Neil Simpson I, and Osage Retirements	(e) [(a)+(b)+(c)+(d)] Adjusted Plant in Service	(f) Transfer Transmission Plant in Service (Note 3)	(g) [(e)+(f)] Adjusted Plant in Service
1	101	Steam Production Plant	Sched. D-3 Ln. 10(n)	\$ 434,221,546	\$ -	\$ -	\$ (54,755,892) (6)	\$ 379,465,654	\$ -	\$ 379,465,654
2	114	Plant Acquisition Adjustment	Sched. D-3 Ln. 12(n)	4,870,308	-	-	-	4,870,308	-	4,870,308
3	101	Other Production Plant	Sched. D-3 Ln. 22(n)	79,937,432	92,250,624 (5)	-	-	172,188,056	-	172,188,056
4		Total Production Plant		519,029,286	92,250,624	-	(54,755,892)	556,524,018	-	556,524,018
5										
6	101	Transmission Plant	Sched. D-3 Ln. 35(n)	114,770,646	-	-	-	114,770,646	(110,602,320)	4,168,326
7										
8	101	Distribution Plant	Sched. D-3 Ln. 51(n)	302,960,853	-	-	-	302,960,853	(1,994,184)	300,966,669
9										
10	101	General Plant	Sched. D-3 Ln. 65(n)	42,637,321	750,046 (2)	-	(182,472) (6)	43,204,895	(5,410,694)	37,794,201
11										
12	118	Other Utility Plant	Sched. D-3 Ln. 76(n)	26,339,382	1,456,749 (1)	-	-	27,796,131	(2,384,654)	25,411,477
13										
14		Total Electric Plant in Service		1,005,737,488	94,457,419	-	(54,938,364)	1,045,256,543	(120,391,852)	924,864,691
15										
16	106	Steam Production Plant	Sched. D-3 Ln. 69(n)	3,628,149	13,974,272 (1)	2,355,597 (4)	-	19,958,018	-	19,958,018
17	106	Other Production Plant	Sched. D-3 Ln. 70(n)	548,895	1,679,621 (1)	1,035,919 (4)	-	3,264,435	-	3,264,435
18	106	Transmission Plant	Sched. D-3 Ln. 71(n)	263,253	- (1)	- (4)	-	263,253	(263,253)	-
19	106	Distribution Plant	Sched. D-3 Ln. 72(n)	4,234,157	21,674,332 (1)	5,203,942 (4)	-	31,112,431	-	31,112,431
20	106	General Plant	Sched. D-3 Ln. 73(n)	1,852,886	4,462,479 (1)	2,523,540 (4)	-	8,838,905	-	8,838,905
21		Total Electric Plant Not Classified		10,527,340	41,790,704	11,118,998	-	63,437,042	(263,253)	63,173,789
22										
23										
24		Total Average Plant in Service	Ln.14 + Ln.21	<u>\$ 1,016,264,828</u>	<u>\$ 136,248,123</u>	<u>\$ 11,118,998</u>	<u>\$ (54,938,364)</u>	<u>\$ 1,108,693,585</u>	<u>\$ (120,655,105)</u>	<u>\$ 988,038,480</u>

- 25  
26 Note 1: See Schedule D-10 for additional details.  
27 Note 2: See Schedule H-13 for additional details.  
28 Note 3: Transfers from BHP state jurisdiction to BHP FERC jurisdiction.  
29 Note 4: See WP-4 for additional details.  
30 Note 5: See Schedule D-11 for details regarding the CPGS capital addition.  
31 Note 6: See Schedule D-3 Part 2 for the Neil Simpson I, Ben French, and Osage steam production plant balances. The general plant balances associated with the three power plants are provided on WP-5.