

## Section N

**20:10:13:97. Statement N -- Allocated Cost of Service by Jurisdiction.** Statement N shall show for the test period the cost of service allocated to the jurisdictional sales or services for which the increased rates or charges are proposed, including the principal determinants used for allocation purposes. Allocated cost of service per books and per claimed adjustments shall be shown separately. This statement shall show the following for the overall cost of service:

- (1) Grouping and allocation of various items of cost and credits to cost of service into functional totals;
- (2) Classification of items of cost and credits into demand, energy, customer, or other appropriate categories;
- (3) If the filing public utility considers for rate purposes certain special facilities to be devoted entirely to the jurisdictional service involved, it shall show, in addition to the overall cost of service, the cost of service related to the special facilities;
- (4) Computations showing the energy responsibilities of the jurisdictional service, based upon consideration of energy sales under the proposed rate schedules and the KWH, MCF or BTU delivered from the filing public utility's supply system;
- (5) Estimated peak electric hour or peak gas period and annual energy or system losses applicable to jurisdictional sales expressed as a percentage of system output;
- (6) Details of allocation of general or common or joint costs to various functions;
- (7) Sufficient detailed breakdown of operation and maintenance expense accounts and taxes to disclose how component items have been classified among energy, class of customer, or other category of cost.

**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-10](#), [49-34A-12](#), [49-34A-41](#).

**Statement N -- Allocated Cost of Service per Books.**  
**Schedule N-1 -- Allocated Cost of Service as Adjusted.**

BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
M 1	<b>SUMMARY AT PRESENT RATES</b>			
M 2				
M 3	<b>DEVELOPMENT OF RETURN</b>			
M 4				
M 5	<b>OPERATING REVENUE</b>	<u>Sched N-1 Reference</u>		
M 6	Sales of Electricity	SCH I, LN 4	162,976,438	146,724,130
M 7	Contract Sales	SCH I, LN 5	52,723,461	47,361,753
M 8	Other Operating Revenue	SCH I, LN 15	33,237,836	10,484,739
M 9	<b>TOTAL OPERATING REVENUE</b>		248,937,735	204,570,622
M 10				
M 11	<b>OPERATING EXPENSES</b>			
M 12	Operation and Maintenance Expense	SCH H, LN 178	154,728,047	133,662,757
M 13	Depreciation Expense	SCH J, LN 28	27,909,862	22,849,093
M 14	Amortization Expense	SCH J, LN 30	97,406	88,874
M 15	Taxes Other Than Income Taxes	SCH L, LN 20	5,359,279	4,134,379
M 16	State Income Tax	SCH K, LN 10	3,403	0
M 17	Federal Income Tax	SCH K, LN 32	14,025,480	10,179,259
M 18	<b>TOTAL OPERATING EXPENSES</b>		202,123,476	170,914,362
M 19				
M 20	<b>OPERATING INCOME (RETURN)</b>		46,814,259	33,656,260
M 21				
M 22				
M 23	<b>DEVELOPMENT OF RATE BASE</b>			
M 24	Electric Plant in Service	SCH D-2, LN 116	1,016,264,827	815,555,892
M 25	Less: Accumulated Depreciation	SCH E, LN 28	357,675,968	293,640,287
M 26	Less: Amortization	SCH E, LN 30	3,156,280	2,835,303
M 27	Plus: Working Capital	SCH F, LN 9	16,814,753	13,019,869
M 28	Less: Other Rate Base Deductions	SCH F, LN 26	141,965,577	112,755,480
M 29				
M 30	<b>TOTAL RATE BASE</b>	SCH F, LN 29	530,281,754	419,344,691
M 31				
M 32				
M 33	<b>RATE OF RETURN (PRESENT)</b>		8.83%	8.03%
M 34				
M 35	<b>INDEX RATE OF RETURN (PRESENT)</b>		1.00	0.91
M 36				
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BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
M 47	EQUALIZED RETURN AT PROPOSED ROR			
M 48				
M 49	DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)			
M 50				
M 51	RATE BASE		530,281,754	419,344,691
M 52				
M 53	RATE OF RETURN		8.48%	8.48%
M 54				
M 55	RETURN (RATE BASE * ROR)		44,967,893	35,560,430
M 56				
M 57	LESS:			
M 58	OPERATING EXPENSES	<u>Sched N-1 Reference</u>		
M 59	Operation and Maintenance Expense	SCH M, LN 12	154,728,047	133,662,757
M 60	Depreciation Expense	SCH M, LN 13	27,909,862	22,849,093
M 61	Amortization Expense	SCH J, LN 30	97,406	88,874
M 62	Taxes Other Than Income Taxes	SCH M, LN 15	5,359,279	4,134,379
M 63	State Income Tax	CALCULATED	3,403	0
M 64	Federal Income Tax	CALCULATED	13,031,282	11,204,582
M 65	TOTAL OPERATING EXPENSES		201,129,279	171,939,685
M 66				
M 67	EQUALS TOTAL COST OF SERVICE		246,097,171	207,500,114
M 68				
M 69	LESS:			
M 70	OTHER OPERATING REVENUES		85,961,297	57,846,492
M 71				
M 72	EQUALS:			
M 73	PROPOSED SALES OF ELECTRICITY @ EQUALIZED ROR		160,135,874	149,653,623
M 74				
M 75				
M 76	TOTAL COST OF SERVICE INCREASE/(DECREASE)		(2,840,564)	2,929,493
M 77				
M 78	SALES OF ELECTRICITY		160,135,874	149,653,623
M 79	SALES OF ELECTRICITY FOR BASE ENERGY ( Direct Assigment		0	0
M 80	TOTAL CURRENT RETAIL REVENUES		160,135,874	149,653,623
M 81				
M 82	REVENUE INCREASE TO RETAIL REVENUES (%)		-1.77%	1.96%
M 83				
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BLACK HILLS POWER, INC.  
PER BOOK COST OF SERVICE BY JURISDICTION  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
M 93	<b>RETURN AT PROPOSED RATES</b>			
M 94				
M 95	<b>DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS</b>			
M 96				
M 97	<b>OPERATING REVENUE</b>			
M 98	Sales of Electricity	SCH AF, LN 269	160,135,873	149,653,623
M 99	Contract Revenues	SCH I, LN 5	52,723,461	47,361,753
M 100	Other Operating Revenue	SCH I, LN 15	33,237,836	10,484,739
M 101	<b>TOTAL OPERATING REVENUE</b>		246,097,170	207,500,114
M 102				
M 103	<b>OPERATING EXPENSES</b>			
M 104	Operation and Maintenance Expense	SCH H, LN 178	154,728,047	133,662,757
M 105	Depreciation Expense	SCH J, LN 28	27,909,862	22,849,093
M 106	Amortization Expense	SCH J, LN 30	97,406	88,874
M 107	Taxes Other Than Income Taxes	SCH L, LN 20	5,359,279	4,134,379
M 108	State Income Tax	CALCULATED	3,403	0
M 109	Federal Income Tax	CALCULATED	13,031,282	11,204,582
M 110	<b>TOTAL OPERATING EXPENSES</b>		201,129,279	171,939,685
M 111				
M 112	<b>OPERATING INCOME (RETURN) AT PROPOSED RATES</b>		44,967,891	35,560,430
M 113				
M 114				
M 115	<b>RATE BASE</b>	SCH M, LN 30	530,281,754	419,344,691
M 116				
M 117				
M 118	<b>RATE OF RETURN</b>		8.48%	8.48%
M 119				
M 120	<b>INDEX RATE OF RETURN</b>		1.00	1.00
M 121				
M 122				
M 123	<b>PROPOSED TOTAL REVENUE INCREASE (\$)</b>		(3,569,187)	2,929,493
M 124				
M 125	<b>SALES OF ELECTRICITY</b>		160,135,873	149,653,623
M 126	<b>SALES OF ELECTRICITY FOR BASE ENERGY COSTS</b>		0	0
M 127	<b>TOTAL CURRENT RETAIL REVENUES</b>		160,135,873	149,653,623
M 128				
M 129	<b>REVENUE INCREASE TO RETAIL REVENUES (%)</b>		-2.23%	1.96%
M 130				
M 131				
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M 138				

BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
D-1	1	<b>DEVELOPMENT OF RATE BASE</b>		
D-1	2			
D-1	3	<b>ELECTRIC PLANT IN SERVICE</b>		
D-1	4			
D-1	5	<b>PRODUCTION PLANT</b>		
D-1	6	Steam Plant		
D-1	7	310-Land & Land Rights	333,639	299,710
D-1	8	311-Structures & Improve	40,487,096	36,369,764
D-1	9	312-Boiler Plant Equipment	239,281,173	214,947,494
D-1	10	313-Engines and Engine Driver Generator	341,878	307,111
D-1	11	314-Turbogenerator Units	125,463,205	112,704,235
D-1	12	315-Accessory Electric Equipment	24,458,357	21,971,066
D-1	13	316-Misc Power Plant Equipment	3,856,198	3,464,042
D-1	14	106-Completed Not Classified Production Plant	3,628,149	3,259,185
D-1	15	Steam Plant Additions/Retirements	0	0
D-1	16	Total Steam Plant	437,849,695	393,322,607
D-1	17			
D-1	18			
D-1	19	Other Production Plant		
D-1	20	340-Land & Land Rights	2,705	2,430
D-1	21	341-Structures and Improvements	516,826	464,267
D-1	22	342-Fuel Holders, Producers, & Access	5,328,853	4,786,936
D-1	23	344-Generators	69,138,920	62,107,843
D-1	24	345-Accessory Electric Equipment	4,867,260	4,372,284
D-1	25	346-Misc Power Plant Equipment	82,868	74,441
D-1	26	106-Completed Not Classified Oth Prod Plt	548,895	493,075
D-1	27	Other Prod Plant Additions/Annualization	0	0
D-1	28	Total Other Production Plant	80,486,327	72,301,277
D-1	29			
D-1	30	<b>TOTAL PRODUCTION PLANT</b>	518,336,022	465,623,884
D-1	31			
D-1	32			
D-1	33	<b>TRANSMISSION PLANT</b>		
D-1	34	350-Land & Land Rights	5,745,930	189,539
D-1	35	352-Structures & Improvements	1,782,604	58,802
D-1	36	353-Station Equipment	48,927,254	1,613,949
D-1	37	354-Tower and Fixtures	864,826	28,528
D-1	38	355-Poles & Fixtures	28,021,035	924,322
D-1	39	356-Overhead Conductors & Devices	29,422,077	970,537
D-1	40	359-Roads and Trails	6,920	6,295
D-1	41	106-Completed Not Classified Transmission Plt	263,253	0
D-1	42	Transmission Plant Additions/Annualization	0	0
D-1	43	<b>TOTAL TRANSMISSION PLANT</b>	115,033,899	3,791,973
D-1	44			
D-1	45			
D-1	46			

BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
D-1	47	<b>ELECTRIC PLANT IN SERVICE CONTINUED</b>		
D-1	48			
D-1	49	DISTRIBUTION PLANT		
D-1	50	360-Land & Land Rights	2,106,585	2,022,060
D-1	51	361-Structures & Improvements	708,861	700,802
D-1	52	362-Station Equipment	71,650,994	58,163,248
D-1	53	364-Poles,Towers & Fixtures		
D-1	54	Primary - Demand	53,624,432	50,761,939
D-1	55	Secondary - Demand	14,177,353	13,420,561
D-1	56	Total Account 364	67,801,785	64,182,500
D-1	57	365-Overhead Conductors & Devices		
D-1	58	Primary - Demand	35,661,461	33,938,217
D-1	59	Secondary - Demand	6,121,153	5,825,365
D-1	60	Total Account 365	41,782,614	39,763,582
D-1	61	366-Underground Conduit		
D-1	62	Primary - Demand	2,423,473	2,378,767
D-1	63	Secondary - Demand	1,658,510	1,627,915
D-1	64	Total Account 366	4,081,983	4,006,682
D-1	65	367-Underground Conductors & Devices		
D-1	66	Primary - Demand	20,306,834	19,866,165
D-1	67	Secondary - Demand	19,354,951	18,934,938
D-1	68	Total Account 367	39,661,786	38,801,103
D-1	69	368-Line Transformers		
D-1	70	Demand	35,013,434	33,679,565
D-1	71	Total Account 368	35,013,434	33,679,565
D-1	72	369-Services	29,259,736	28,556,304
D-1	73	370-Meters	6,989,275	6,690,268
D-1	74	371-Installation on Customer Premises	2,177,398	2,091,882
D-1	75	373-Street Lighting & Signal Systems	1,726,403	1,650,961
D-1	76	106 - Comp Not Class and Alloc. Additions	4,234,157	3,943,533
D-1	77	Distribution Plant Additions - Direct Assigned	0	0
D-1	78	TOTAL DISTRIBUTION PLANT	307,195,009	284,252,490
D-1	79			
D-1	80			
D-1	81			
D-1	82	TOTAL PROD, TRANS, & DIST PLANT	940,564,930	753,668,347
D-1	83			
D-1	84			
D-1	85			
D-1	86			
D-1	87			
D-1	88			
D-1	89			
D-1	90			
D-1	91			
D-1	92			

BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
D-1 93	<b>ELECTRIC PLANT IN SERVICE CONTINUED</b>			
D-1 94				
D-1 95	GENERAL PLANT			
D-1 96	389-Land and Land Rights	SALWAGES	853,197	679,671
D-1 97	390-Structures and Improvements	SALWAGES	11,778,669	9,383,090
D-1 98	391-Office Furniture & Equipment	SALWAGES	8,175,825	6,513,002
D-1 99	392-Transportation Equipment	SALWAGES	7,686,751	6,123,398
D-1 100	393-Store Equipment	SALWAGES	331,885	264,386
D-1 101	394-Tools, Shop & Garage Equip.	SALWAGES	4,240,319	3,377,911
D-1 102	395-Laboratory Equipment	SALWAGES	366,125	291,661
D-1 103	396-Power Operated Equipment	SALWAGES	834,087	664,448
D-1 104	397-Communication Equipment	SALWAGES	8,173,417	6,511,084
D-1 105	398-Miscellaneous Equipment	SALWAGES	197,046	156,970
D-1 106	Rate Case Expense	SREVSD	0	0
D-1 107	106-Completed Not Classified General Plant	SALWAGES	1,852,886	1,690,576
D-1 108	General Plant Additions/Annualization	SALWAGES	0	0
D-1 109	TOTAL GENERAL PLANT		44,490,207	35,656,198
D-1 110				
D-1 111	TOTAL OTHER UTILITY PLANT IN SERVICE	SALWAGES	26,339,382	21,856,324
D-1 112				
D-1 113	TOTAL PLANT ACQUISITION ADJUSTMENT	DPROD	4,870,308	4,375,022
D-1 114				
D-1 115				
D-1 116	<b>TOTAL ELECTRIC PLANT IN SERVICE</b>		1,016,264,827	815,555,892
D-1 117				
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D-1 138				

BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
E 1	<b>LESS: ACCUMULATED DEPRECIATION</b>			
E 2				
E 3	PRODUCTION PLANT ACCUM DEPRECIATION	PRODPLT	187,933,374	168,821,505
E 4				
E 5	TRANSMISSION PLANT ACCUM DEPREC	TRANPLT	31,484,205	715,447
E 6				
E 7	DISTRIBUTION PLANT ACCUM DEPRECIATION			
E 8	360-Land & Land Rights	PLT_360	(42,910)	(41,188)
E 9	361-Structures & Improvements	PLT_361	159,696	157,880
E 10	362-Station Equipment	PLT_362	25,117,149	20,603,201
E 11	364-Poles, Towers & Fixtures	PLT_364	24,530,305	23,220,868
E 12	365-Overhead Conductors & Devices	PLT_365	14,036,842	13,358,550
E 13	366-Underground Conduit	PLT_366	500,534	491,301
E 14	367-Underground Conductors & Devices	PLT_367	15,078,398	14,751,188
E 15	368-Line Transformers	PLT_368	12,284,621	11,816,627
E 16	369-Services	PLT_369	9,900,724	9,662,701
E 17	370-Meters	PLT_370	(2,074,770)	(1,986,010)
E 18	371-Installation on Customer Premises	PLT_371	850,997	817,575
E 19	373-Street Lighting & Signal Systems	PLT_373	823,773	787,775
E 20	Accum Dep Adj for WY Distribution Additions	Direct Assignment	0	0
E 21	Unspecified and Accum Dep Adjustment	DISTPLT	0	0
E 22	TOTAL DISTRIBUTION PLANT ACCUM DEPR		101,165,359	93,640,468
E 23				
E 24	GENERAL PLANT ACCUM DEPRECIATION	GENLPLT	19,564,937	15,918,118
E 25				
E 26	OTHER UTILITY ACCUM DEPRECIATION	SALWAGES	17,528,093	14,544,750
E 27				
E 28	<b>TOTAL ACCUMULATED DEPRECIATION</b>		<b>357,675,968</b>	<b>293,640,287</b>
E 29				
E 30	AMORTIZATION OF PLANT ACQUISITION	PRODPLT	3,156,280	2,835,303
E 31				
E 32	<b>NET ELECTRIC PLANT IN SERVICE</b>		<b>655,432,578</b>	<b>519,080,302</b>
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BLACK HILLS POWER, INC.  
PER BOOK COST OF SERVICE BY JURISDICTION  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
F 1	<b>ADDITIONS AND DEDUCTIONS TO RATE BASE</b>			
F 2				
F 3	<b>PLUS: ADDITIONS TO RATE BASE</b>			
F 4	<b>WORKING CAPITAL</b>			
F 5	Cash Working Capital (Lead Lag)	SCH F-3, LN 40	(5,213,845)	(5,144,343)
F 6	Fuel Inventory	ENEFUEL	5,987,526	5,247,278
F 7	Materials and Supplies	TOTPLT	15,098,699	12,417,940
F 8	Prepayments	OMXFPP	942,373	498,993
F 9	TOTAL WORKING CAPITAL		16,814,753	13,019,869
F 10				
F 11	<b>LESS: DEDUCTIONS TO RATE BASE</b>			
F 12	Customer Advances for Construction	CUSTADV	1,189,781	1,165,985
F 13	Regulatory Assets - S&W Related	SALWAGES	(27,598,836)	(25,181,213)
F 14	Regulatory Assets - Plant Related	TOTPLT	(16,643,460)	(10,490,477)
F 15	Regulatory Assets - Decommissioning	PRODPLT	0	0
F 16	Regulatory Assets - Storm Atlas	Direct Assignment	0	0
F 17	Regulatory Liabilities - S&W Related	SALWAGES	42,807,503	39,057,621
F 18	Regulatory Liabilities - Plant Related	TOTPLT	736,378	670,557
F 19	Deferred Income Taxes and Credits			
F 20	Deferred Income Tax - Property (Debit)	TOTPLT	(7,696,253)	(7,008,326)
F 21	Deferred Income Tax - S&W (Debit)	SALWAGES	(23,433,375)	(21,380,641)
F 22	Deferred Income Tax - Customer (Debit)	CUST	(259,839)	(249,746)
F 23	Deferred Income Tax - Property (Credit)	TOTPLT	169,282,905	132,904,619
F 24	Deferred Income Tax - Other (Credit)	SALWAGES	3,580,773	3,267,102
F 25	Total Deferred Income Taxes and Credits		141,474,211	107,533,008
F 26	TOTAL DEDUCTIONS TO RATE BASE		141,965,577	112,755,480
F 27				
F 28				
F 29	<b>TOTAL RATE BASE</b>		530,281,754	419,344,691
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BLACK HILLS POWER, INC.  
PER BOOK COST OF SERVICE BY JURISDICTION  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

STATEMENT N  
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SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
F-3	1	<b>CASH WORKING CAPITAL (LEAD LAG)</b>		
F-3	2			
F-3	3	O&M EXPENSE PER DAY RELATED CASH WORKING CAPITAL		
F-3	4	Purchased Fuel (Coal, Gas, & Oil)	51,884	45,469
F-3	5	Coal Transportation	0	0
F-3	6	Natural Gas - Other Production	7,188	6,299
F-3	7	Purchased Power	125,178	110,134
F-3	8	Transmission	51,348	46,712
F-3	9	Labor	33,019	30,127
F-3	10	Employee Benefits	49	45
F-3	11	Service Company Charges	89,243	81,425
F-3	12	Other O&M	55,980	51,108
F-3	13	Wyodak Power Plant O&M	10,025	9,006
F-3	14	TOTAL O&M	423,914	380,326
F-3	15			
F-3	16	TAXES OTHER THAN INCOME TAXES		
F-3	17	Property Taxes	13,815	12,580
F-3	18	Unemployment Taxes (FUTA & SUTA)	277	253
F-3	19	Montana Electric Energy	43	0
F-3	20	Wyoming Franchise Tax	176	0
F-3	21	South Dakota PUC	580	580
F-3	22	Wyoming PSC	(16)	0
F-3	23	FICA Taxes - Employer's	8,239	7,517
F-3	24	TOTAL TAXES OTHER THAN INCOME TAXES	23,114	20,930
F-3	25			
F-3	26	Depreciation Expense	76,465	131,271
F-3	27	Amortization Expense	267	240
F-3	28	TOTAL DEPRECIATION/AMORTIZATION	76,732	131,511
F-3	29			
F-3	30	FEDERAL INCOME TAXES	41,134	36,942
F-3	31			
F-3	32	INTEREST EXPENSE	48,592	44,249
F-3	33			
F-3	34	GRAND TOTAL	613,486	613,957
F-3	35			
F-3	36	CWC REQUIREMENT (GRAND TOTAL x EXPENSE LAG)	(4,036,738)	(4,039,837)
F-3	37			
F-3	38	LESS: TAX COLLECTIONS AVAILABLE	(1,177,107)	(1,104,506)
F-3	39			
F-3	40	NET CASH WORKING CAPITAL REQUIREMENT	(5,213,845)	(5,144,343)
F-3	41			
F-3	42			
F-3	43			
F-3	44			
F-3	45			
F-3	46			

BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
F-3	1			
F-3	2	<b>CASH WORKING CAPITAL (LEAD LAG) CONTINUED</b>		
F-3	3			
F-3	4	<b>LAG/LEAD DAYS</b>		
F-3	5	REVENUE LAG DAYS	33.98	
F-3	6	EXPENSE LEAD DAYS	40.56	
F-3	7	NET DAYS	(6.58)	
F-3	8			
F-3	9	TAX COLLECTIONS AVAILABLE		
F-3	10	FICA Taxes (Employee Contribution)	(71,445)	(65,187)
F-3	11	Federal Withholding Tax	(139,530)	(127,307)
F-3	12	South Dakota Sales and Use Tax	(912,012)	(912,012)
F-3	13	Wyoming Sales and Use Tax	(54,120)	0
F-3	14	TOTAL TAX COLLECTIONS AVAILABLE	(1,177,107)	(1,104,506)
F-3	15			
F-3	16			
F-3	17			
F-3	18			
F-3	19			
F-3	20			
F-3	21			
F-3	22			
F-3	23			
F-3	24			
F-3	25			
F-3	26			
F-3	27			
F-3	28			
F-3	29			
F-3	30			
F-3	31			
F-3	32			
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F-3	40			
F-3	41			
F-3	42			
F-3	43			
F-3	44			
F-3	45			
F-3	46			

BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL BHP (c)	SOUTH DAKOTA (d)
1	<b>OPERATING REVENUES</b>			
2				
3	<b>SALES REVENUES</b>			
4	Sales of Electricity Revenues		162,976,438	146,724,130
5	Contract Revenues	DPROD	52,723,461	47,361,753
6	TOTAL SALES OF ELECTRICITY		215,699,899	194,085,883
7				
8	<b>OTHER OPERATING REVENUES</b>			
9	Unbilled, Provision for Rate Refunds and Cost Adj	Direct Assignment	5,614,073	5,614,073
10	Demand Side Management Revenue	Direct Assignment	(968,002)	(968,002)
11	450-Forfeited Discounts	Direct Assignment	267,907	258,273
12	451-Miscellaneous Service Revenues	Direct Assignment	462,921	455,894
13	454-Rent from Electric Property	TDPLT	5,503,881	5,124,501
14	456-Other Electric Revenues - Transmission	TRANPLT	22,357,056	0
15	TOTAL OTHER OPERATING REV		33,237,836	10,484,739
16				
17	<b>TOTAL OPERATING REVENUES</b>		248,937,735	204,570,622
18				
19				
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BLACK HILLS POWER, INC.  
PER BOOK COST OF SERVICE BY JURISDICTION  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL BHP (c)	SOUTH DAKOTA (d)
H 1				
H 2	<b>OPERATION &amp; MAINTENANCE EXPENSE</b>			
H 3				
H 4				
H 5	<b>PRODUCTION EXPENSE</b>			
H 6				
H 7	Steam Production Operation			
H 8	500-Supervision & Engineering	SALWAGPO	1,842,155	1,625,149
H 9	501-Fuel	ENEFUEL	20,361,129	17,843,849
H 10	502-Steam Expense	DPROD	2,806,144	2,520,773
H 11	505-Electric Expense	DPROD	1,308,594	1,175,517
H 12	506-Miscellaneous Steam Power Expense	DPROD	894,759	803,766
H 13	507-Rent	DPROD	2,405,734	2,161,083
H 14	509-Allowances	DPROD	0	0
H 15	Total Steam Production Operation		29,618,514	26,130,138
H 16				
H 17	Steam Production Maintenance			
H 18	510-Supervision & Engineering	SALWAGPM	1,454,714	1,306,777
H 19	511-Maintenance of Structures	DPROD	820,283	736,865
H 20	512-Maintenance of Boilers	DPROD	3,555,970	3,194,346
H 21	513-Maintenance of Electric Plant	DPROD	787,972	707,840
H 22	514-Maintenance of Miscellaneous Steam Plant	DPROD	154,760	139,021
H 23	Total Steam Production Maintenance		6,773,700	6,084,849
H 24				
H 25	Total Steam Production Expense		36,392,214	32,214,986
H 26				
H 27	Other Production Operation			
H 28	546-Operation Supervision and Engineering	SALWAGPO	251,045	221,472
H 29	547-Fuel	ENEFUEL	2,623,531	2,299,180
H 30	548-Generation Expense	DPROD	541,835	486,733
H 31	549-Miscellaneous Other Power Generation	DPROD	138,273	124,211
H 32	550-Rents	DPROD	227,411	204,285
H 33	Total Other Production Operation		3,782,095	3,335,881
H 34				
H 35	Other Production Maintenance			
H 36	551-Supervision & Engineering	SALWAGPM	198,959	178,726
H 37	552-Structures	DPROD	7,229	6,494
H 38	553-Maintenance of Generating and Electric Plant	DPROD	1,068,053	959,437
H 39	554-Maintenance of Miscellaneous Other Power	DPROD	89,367	80,278
H 40	556-System Control and Load Dispatching	DPROD	1,409,474	1,266,138
H 41	557-Other Expenses	DPROD	2,000	1,797
H 42	Total Other Production Maintenance		2,775,081	2,492,869
H 43				
H 44	Total Other Production Expense		6,557,176	5,828,750
H 45				
H 46				

BLACK HILLS POWER, INC.  
PER BOOK COST OF SERVICE BY JURISDICTION  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
H 47	<b>OPERATION &amp; MAINTENANCE EXPENSE CONTINUED</b>			
H 48				
H 49				
H 50	PRODUCTION EXPENSE (CONT.)			
H 51				
H 52	Other Power Supply			
H 53	555 - Purchased Power - Energy	ENERGY1	38,497,099	33,737,640
H 54	555 - Purchased Power - Capacity	DPROD	7,192,960	6,461,473
H 55	Total Other Power Supply		45,690,059	40,199,113
H 56				
H 57	TOTAL PRODUCTION EXPENSE		88,639,450	78,242,849
H 58				
H 59				
H 60	TRANSMISSION EXPENSES			
H 61				
H 62	Operation			
H 63	560-Supervision & Engineering	SALWAGTO	746,053	70,693
H 64	561-Load Dispatch	TRANPLT	2,203,505	0
H 65	562-Station Equipment	TRANPLT	280,360	0
H 66	563-Overhead Lines	TRANPLT	80,121	17,212
H 67	565-Transmission of Electricity by Others	TRANPLT	18,741,890	17,049,706
H 68	566-Miscellaneous	TRANPLT	131,053	28,154
H 69	567-Rents	TRANPLT	0	0
H 70	Total Transmission Operation		22,182,983	17,165,765
H 71				
H 72	Maintenance			
H 73	568-Maintenance Supervision & Engineering	SALWAGTM	55	50
H 74	569-Maintenance of Structures	TRANPLT	0	0
H 75	570-Maintenance of Station Equipment	TRANPLT	143,595	25,658
H 76	571-Maintenance of Overhead Lines	TRANPLT	76,749	16,488
H 77	572-Maintenance of Underground Lines	TRANPLT	0	0
H 78	573-Maint. of Miscellaneous Transmission Plant	TRANPLT	1,108	1,008
H 79	Total Transmission Maintenance		221,506	43,204
H 80				
H 81	TOTAL TRANSMISSION EXPENSE		22,404,489	17,208,970
H 82				
H 83				
H 84				
H 85				
H 86				
H 87				
H 88				
H 89				
H 90				
H 91				
H 92				

BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
H 93	<b>OPERATION &amp; MAINTENANCE EXPENSE CONTINUED</b>			
H 94				
H 95				
H 96	DISTRIBUTION EXPENSES			
H 97	Operation			
H 98	580-Supervision	SALWAGDO	1,411,833	1,317,256
H 99	581-Load Dispatch	DISTPLT	296,825	276,452
H 100	582-Station Equipment	PLT_362	449,127	375,020
H 101	583-Overhead Lines	OHDIST	486,016	461,010
H 102	584-Underground Lines	UGDIST	305,099	298,571
H 103	585-Street Lighting	PLT_3713	1	1
H 104	586-Metering	CMETERS	786,540	756,867
H 105	587-Customer Installations	CMETERS	22,761	21,902
H 106	588-Miscellaneous	DISTPLT	366,951	341,764
H 107	589-Rents	DISTPLT	17,727	16,510
H 108	Total Distribution Operation		4,142,880	3,865,353
H 109				
H 110	Maintenance			
H 111	590-Supervision	SALWAGDM	1,250	1,179
H 112	591-Structures	DISTPLT	0	0
H 113	592-Station Equipment	PLT_362	287,790	240,304
H 114	593-Overhead Lines	OHDIST	3,459,372	3,281,381
H 115	594-Underground Lines	UGDIST	234,388	229,373
H 116	595-Transformers	PLT_368	47,646	45,831
H 117	596-Street Lighting	PLT_3713	56,846	54,502
H 118	597-Metering	CMETERS	69,156	66,547
H 119	598-Miscellaneous	DISTPLT	94,932	88,416
H 120	Total Distribution Maintenance		4,251,379	4,007,532
H 121				
H 122	TOTAL DISTRIBUTION EXPENSES		8,394,259	7,872,884
H 123				
H 124	TOTAL OPER & MAINT EXP (PROD,TRAN,& DIST)		119,438,198	103,324,704
H 125				
H 126				
H 127				
H 128				
H 129				
H 130				
H 131				
H 132				
H 133				
H 134				
H 135				
H 136				
H 137				
H 138				

BLACK HILLS POWER, INC.  
PER BOOK COST OF SERVICE BY JURISDICTION  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

STATEMENT N  
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SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
H 139	<b>OPERATION &amp; MAINTENANCE EXPENSE CONTINUED</b>			
H 140				
H 141				
H 142	CUSTOMER ACCOUNTS EXPENSES			
H 143	901-Supervision	SALWAGCA	54,121	52,082
H 144	902-Meter Reading	CMETRDG	19,927	19,153
H 145	903-Customer Records and Collection Expense	CUSTREC	1,589,608	1,527,862
H 146	904-Uncollectible Accounts	EXP_904	440,879	426,884
H 147	905-Miscellaneous CA	CUSTCAM	603,770	580,318
H 148	TOTAL CUSTOMER ACCTS EXPENSE		2,708,305	2,606,300
H 149				
H 150				
H 151	CUSTOMER SERVICE EXPENSES			
H 152	907-Supervision	SALWAGCS	204,020	196,095
H 153	908-Customer Assistance	CUSTASST	1,169,153	1,123,739
H 154	909-Advertisement	CUSTADVT	12,439	11,956
H 155	910-Miscellaneous CS	CUSTCSM	70,687	67,942
H 156	TOTAL CUSTOMER SERVICE EXPENSE		1,456,300	1,399,732
H 157				
H 158	SALES EXPENSES TOTAL	SALESREV	30,308	27,285
H 159				
H 160	TOTAL OPER & MAINT EXCL A&G		123,633,111	107,358,021
H 161				
H 162	ADMINISTRATIVE & GENERAL EXPENSE			
H 163	920-Administrative Salaries	SALWAGES	17,764,852	14,150,445
H 164	921-Office Supplies & Expense	SALWAGES	3,390,683	3,093,663
H 165	922-A&G Expense Transferred	SALWAGES	(43,983)	(40,130)
H 166	923-Outside Services	SALWAGES	2,478,226	2,261,137
H 167	xxx-Rate Case Expenses	SREVSD	0	0
H 168	924-Property Insurance	TOTPLT	797,583	726,291
H 169	925-Injuries and Damages	SALWAGES	2,599,153	2,371,470
H 170	926-Pensions & Benefits	SALWAGES	214,670	195,865
H 171	928-Regulatory Commission	SALESREV	550,134	495,274
H 172	930.1-General Advertising	SALWAGES	253,269	231,083
H 173	930.2-Miscellaneous General	SALWAGES	1,244,344	1,135,341
H 174	931-Rents	GENLPLT	562,807	513,506
H 175	932-Maintenance of General Plant	GENLPLT	1,283,197	1,170,790
H 176	TOTAL A&G EXPENSE		31,094,936	26,304,736
H 177				
H 178	<b>TOTAL OPERATION &amp; MAINTENANCE EXPENSES</b>		<b>154,728,047</b>	<b>133,662,757</b>
H 179				
H 180				
H 181				
H 182				
H 183				
H 184				



BLACK HILLS POWER, INC.  
PER BOOK COST OF SERVICE BY JURISDICTION  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

STATEMENT N  
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SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
J	1	<b>DEPRECIATION/AMORTIZATION EXPENSE</b>		
J	2			
J	3	PRODUCTION PLANT EXPENSE	13,386,388	12,025,060
J	4			
J	5	TRANSMISSION PLANT EXPENSE	2,396,230	18,673
J	6			
J	7	DISTRIBUTION PLANT EXPENSE		
J	8	360-Land & Land Rights	0	0
J	9	361-Structures & Improvements	19,577	19,355
J	10	362-Station Equipment	1,978,857	1,490,658
J	11	364-Poles, Towers & Fixtures	1,872,550	1,772,592
J	12	365-Overhead Conductors & Devices	1,153,952	1,098,191
J	13	366-Underground Conduit	112,736	110,657
J	14	367-Underground Conductors & Devices	1,095,379	1,071,609
J	15	368-Line Transformers	967,001	930,162
J	16	369-Services	808,095	788,668
J	17	370-Meters	193,030	184,772
J	18	371-Installation on Customer Premises	60,135	57,774
J	19	373-Street Lighting & Signal Systems	47,680	45,596
J	20	Dep Adj for SD Distribution Additions	0	0
J	21	Distribution Plant Annualization	116,939	108,913
J	22	TOTAL DISTRIBUTION PLANT EXPENSE	8,425,932	7,678,946
J	23			
J	24	GENERAL PLANT EXPENSE	1,701,148	1,301,463
J	25			
J	26	OTHER UTILITY DEPRECIATION EXPENSE	2,000,163	1,824,951
J	27			
J	28	<b>TOTAL DEPRECIATION EXPENSE</b>	27,909,862	22,849,093
J	29			
J	30	PLANT ACQUISITION ADJUSTMENT	97,406	88,874
J	31			
J	32	<b>TOTAL DEPRECIATION/AMORTIZATION EXPENSE</b>	28,007,268	22,937,967
J	33			
J	34			
J	35			
J	36			
J	37			
J	38			
J	39			
J	40			
J	41			
J	42			
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J	44			
J	45			
J	46			

BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
L 1	<b>OTHER OPERATING EXPENSES</b>			
L 2				
L 3	<b>TAXES OTHER THAN INCOME TAXES</b>			
L 4	Federal Taxes			
L 5	FICA Tax	SALWAGES	3,007,210	2,594,431
L 6	Unemployment Tax	SALWAGES	20,987	19,149
L 7				
L 8	State Taxes			
L 9	Unemployment Tax	SALWAGES	80,114	73,096
L 10	Montana Electric Energy Tax	SREVMT	15,777	0
L 11	Wyoming Franchise Taxes	SREVWY	64,059	0
L 12	South Dakota PUC Tax	SREVSD	211,595	211,595
L 13	Wyoming Sales Tax	SREVWY	(5,843)	0
L 14				
L 15	Local Taxes			
L 16	Property	TOTPLT	5,042,451	4,043,632
L 17				
L 18	TOIT - Payroll Loading & Other	SALWAGES	(3,077,071)	(2,807,524)
L 19				
L 20	<b>TOTAL TAXES OTHER THAN INCOME</b>		5,359,279	4,134,379
L 21				
L 22				
L 23				
L 24				
L 25				
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BLACK HILLS POWER, INC.  
PER BOOK COST OF SERVICE BY JURISDICTION  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
K 1	<b>DEVELOPMENT OF INCOME TAXES</b>			
K 2				
K 3	TOTAL OPERATING REVENUES	SCH I, LN 17	248,937,735	204,570,622
K 4				
K 5	LESS:			
K 6	OPERATION & MAINTAINENCE EXPENSE	SCH H, LN 178	154,728,047	133,662,757
K 7	DEPRECIATION EXPENSE	SCH J, LN 28	27,909,862	22,849,093
K 8	AMORTIZATION EXPENSE	SCH J, LN 30	97,406	88,874
K 9	TAXES OTHER THAN INCOME TAXES	SCH L, LN 20	5,359,279	4,134,379
K 10	MT STATE INCOME TAXES	SREVMT	3,403	0
K 11				
K 12	<b>NET OPERATING INCOME BEFORE TAXES</b>		60,839,739	43,835,519
K 13	AFUDC	TOTPLT	3,931,226	3,579,834
K 14	Interest Expense (Rate Base * Wtd Cost of Debt)		(22,233,936)	(17,582,508)
K 15	Subtotal		42,537,028	29,832,845
K 16				
K 17	Tax Adjustments:			
K 18	Permanent - Salaries & Wages	SALWAGES	(926,840)	(845,650)
K 19	Permanent - Plant	TOTPLTCUS	240,822	193,260
K 20	Temporary - Salaries & Wages	SALWAGES	(2,900,706)	(2,646,608)
K 21	Temporary - Plant	TOTPLTCUS	(28,664,119)	(23,003,050)
K 22	Temporary - Customer	CUST	(486,460)	(467,564)
K 23	Temporary - Other	CLAIMREV	18,057,286	16,217,154
K 24	Total Adjustments		(14,680,017)	(10,552,458)
K 25				
K 26	<b>TAXABLE INCOME (NOL)</b>		27,857,011	19,280,387
K 27				
K 28	Federal Income Tax @ 35%		9,749,955	6,748,135
K 29				
K 30	Other Tax Adjustments	TOTPLTCUS	4,275,526	3,431,123
K 31				
K 32	<b>TOTAL FEDERAL INCOME TAX</b>		14,025,481	10,179,258
K 33				
K 34	<b>TOTAL INCOME TAXES</b>		14,028,884	10,179,258
K 35				
K 36				
K 37				
K 38				
K 39				
K 40				
K 41				
K 42				
K 43				
K 44				
K 45				
K 46				

BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL BHP (c)	SOUTH DAKOTA (d)
K	47			
K	48			
K	49			
K	50			
K	51			
K	52	<b>TAX RATES</b>		
K	53	STATE TAX RATE	0.00%	
K	54	FEDERAL TAX RATE - CURRENT	35.00%	
K	55			
K	56			
K	57			
K	58			
K	59	<b>WEIGHTED COST OF DEBT</b>	<b>CALCULATED</b>	<b>4.19%</b>
K	60			
K	61			
K	62			
K	63			
K	64			
K	65			
K	66			
K	67			
K	68			
K	69			
K	70			
K	71			
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K	88			
K	89			
K	90			
K	91			
K	92			

BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
H-1	1	<b>DEVELOPMENT OF SALARIES &amp; WAGES ALLOCATION FACTOR</b>		
H-1	2			
H-1	3	<b>PRODUCTION SALARIES &amp; WAGES EXPENSE</b>		
H-1	4	Operation OX_PROD	3,390,256	2,990,884
H-1	5	Maintenance MX_PROD	1,987,262	1,785,168
H-1	6	TOTAL PRODUCTION	5,377,518	4,776,051
H-1	7			
H-1	8	<b>TRANSMISSION SALARIES &amp; WAGES EXPENSE</b>		
H-1	9	Operation OX_TRAN	230,062	209,290
H-1	10	Maintenance MX_TRAN	54,057	49,176
H-1	11	TOTAL TRANSMISSION	284,119	258,466
H-1	12			
H-1	13	<b>DISTRIBUTION SALARIES &amp; WAGES EXPENSE</b>		
H-1	14	Operation OX_DIST	1,651,448	1,540,819
H-1	15	Maintenance MX_DIST	865,927	816,260
H-1	16	TOTAL DISTRIBUTION	2,517,375	2,357,079
H-1	17			
H-1	18	<b>CUSTOMER ACCOUNTS SAL &amp; WAGES EXP</b>	721,065	693,907
H-1	19			
H-1	20	<b>CUSTOMER SERVICE SAL &amp; WAGES EXP</b>	716,604	688,769
H-1	21			
H-1	22	<b>ADMINISTRATIVE &amp; GENERAL SALARIES &amp; WAGES EXP</b>		
H-1	23	Operation SALWAGXAG	376,820	343,811
H-1	24	Maintenance SALWAGXAG	13,017	11,877
H-1	25	TOTAL ADMINISTRATIVE & GENERAL	389,837	355,688
H-1	26			
H-1	27	TOT OPER & MAINTENANCE SALARIES & WAGES	10,006,518	9,129,960
H-1	28			
H-1	29			
H-1	30			
H-1	31			
H-1	32			
H-1	33			
H-1	34			
H-1	35			
H-1	36			
H-1	37			
H-1	38			
H-1	39			
H-1	40			
H-1	41			
H-1	42			
H-1	43			
H-1	44			
H-1	45			
H-1	46			

BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL BHP (c)	SOUTH DAKOTA (d)
AF 1	<b>ALLOCATION FACTOR TABLE</b>			
AF 2	<b><u>DEMAND</u></b>			
AF 3				
AF 4	<b><u>DEMAND - PRODUCTION RELATED</u></b>			
AF 5	Demand Production (12 CP)	DPROD	263.73	236.91
AF 6				
AF 7				
AF 8				
AF 9	<b><u>DEMAND - TRANSMISSION RELATED</u></b>			
AF 10	Demand Transmission (NCP)	DTRAN	335.47	305.18
AF 11				
AF 12				
AF 13				
AF 14				
AF 15				
AF 16				
AF 17				
AF 18				
AF 19				
AF 20	<b><u>DEMAND - DISTRIBUTION RELATED (NCP)</u></b>			
AF 21	Demand Distribution Primary Substation	DDISPSUB	335.472	305.18
AF 22	Demand Distribution Primary Overhead Lines	DDISTPOL	335.472	305.18
AF 23	Demand Distribution Primary Underground Lines	DDISTPUL	335.472	305.18
AF 24				
AF 25	Demand Distribution Secondary Overhead Lines	DDISTSOL	335.472	305.18
AF 26	Demand Distribution Secondary Underground Lines	DDISTSUL	335.472	305.18
AF 27	Demand Distribution Overhead Line Transformers	DDISTSOT	335.472	305.18
AF 28	Demand Distribution Undergrnd Line Transformers	DDISTSUT	335.472	305.18
AF 29				
AF 30				
AF 31				
AF 32				
AF 33				
AF 34				
AF 35				
AF 36				
AF 37				
AF 38				
AF 39				
AF 40				
AF 41				
AF 42				
AF 43				
AF 44				
AF 45				
AF 46				

BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL BHP (c)	SOUTH DAKOTA (d)
AF 47	<b>ALLOCATION FACTOR TABLE CONTINUED</b>			
AF 48				
AF 49	<b><u>ENERGY</u></b>			
AF 50	Energy @ Generation with losses (kWh)	ENEFUEL	1,832,552	1,605,990
AF 51	Energy @ Generation with losses( kWh)	ENERGY1	1,832,552	1,605,990
AF 52	Energy @ Meter (kWh Sales)	ENERGY2	1,696,490	1,483,798
AF 53				
AF 51				
AF 55				
AF 56				
AF 57				
AF 58				
AF 59				
AF 60				
AF 61	<b><u>CUSTOMER</u></b>			
AF 62				
AF 63	Customer Dist. Primary Substation	CDISPSUB	69,664	66,958
AF 64	Customer Dist. Primary Overhead Lines	CDISTPOL	69,664	66,958
AF 65	Customer Dist. Primary Underground Lines	CDISTPUL	69,664	66,958
AF 66				
AF 67				
AF 68				
AF 69				
AF 70				
AF 71				
AF 72	369-Services	CSERVICE	335,472	305,182
AF 73	370-Meters	CMETERS	15,938,218	15,336,942
AF 74				
AF 75	902-Meter Reading	CMETRDG	835,968	803,496
AF 76	903-Customer Records and Collections	CUSTREC	835,968	803,496
AF 77	905-Miscellaneous Customer Accounts	CUSTCAM	69,664	66,958
AF 78	908-Customer Assistance	CUSTASST	69,664	66,958
AF 79	909-Advertisement	CUSTADVT	69,664	66,958
AF 80	910-Miscellaneous Customer Service	CUSTCSM	69,664	66,958
AF 81				
AF 82				
AF 83				
AF 84	371-Installation on Customer Premises	CUSTPREM	2,799	2,622
AF 85	373-Street Lighting & Signal Systems	CLIGHT	202	198
AF 86				
AF 87	Number of Bills	CUSTBILLS	835,968	803,496
AF 88	Number of Customers	CUST	69,664	66,958
AF 89				
AF 90				
AF 91				
AF 92				

BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL BHP (c)	SOUTH DAKOTA (d)
AF 93	<b>ALLOCATION FACTOR TABLE CONTINUED</b>			
AF 94	<b><u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u></b>			
AF 95				
AF 96	<b>Plant</b>			
AF 97	Prod, Trans, and Distr Plant in Service	PTDPLT	827,705,173	753,668,347
AF 98	Distribution Plant Excl Not Classified	DISTPLTXNC	300,966,668	280,308,957
AF 98	Rate Base	RATEBASE	460,378,679	419,344,691
AF 100	Total Electric Plant In Service	TOTPLT	895,609,722	815,555,892
AF 101	Production Plant In Service	PRODPLT	518,336,022	465,623,884
AF 102	Transmission Plant in Service	TRANPLT	4,168,326	3,791,973
AF 103	Distribution Plant in Service	DISTPLT	305,200,825	284,252,490
AF 104	Total Transmission and Distribution Plant	TDPLT	309,369,151	288,044,463
AF 105	General Plant in Service	GENLPLT	39,079,513	35,656,198
AF 106	Total Electric Plant in Service plus CUS	TOTPLTCUS	1,016,264,827	815,555,892
AF 107	Account 360	PLT_360	2,106,585	2,022,060
AF 108	Account 361	PLT_361	708,861	700,802
AF 109	Account 362	PLT_362	69,656,810	58,163,248
AF 110	Account 364	PLT_364	67,801,785	64,182,500
AF 111	Account 365	PLT_365	41,782,614	39,763,582
AF 112	Account 366	PLT_366	4,081,983	4,006,682
AF 113	Account 367	PLT_367	39,661,786	38,801,103
AF 114	Account 368	PLT_368	35,013,434	33,679,565
AF 115	Account 369	PLT_369	29,259,736	28,556,304
AF 116	Account 370	PLT_370	6,989,275	6,690,268
AF 117	Account 371	PLT_371	2,177,398	2,091,882
AF 118	Account 373	PLT_373	1,726,403	1,650,961
AF 119	Distribution Overhead Plant in Service	OHDIST	109,584,399	103,946,082
AF 120	Distribution Underground Plant in Service	UGDIST	43,743,768	42,807,785
AF 121	Account 371&373	PLT_3713	3,903,800	3,742,843
AF 122				
AF 123	South Dakota	DPLTSD	280,308,957	280,308,957
AF 124	Wyoming	DPLTWY	19,305,136	0
AF 125	Montana	DPLTMT	1,352,575	0
AF 126				
AF 127				
AF 128				
AF 129				
AF 130				
AF 131				
AF 132				
AF 133				
AF 134	Total O&M less Fuel and Purchased Power	OMXFPP	80,279,653	73,293,330
AF 135	Supervised O&M Expense excluding CUS	OMXFPPT	32,711,246	29,949,663
AF 136				
AF 137				
AF 138				



BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
AF 139	<b>ALLOCATION FACTOR TABLE CONTINUED</b>			
AF 140	<b>INTERNALLY DEVELOPED ALLOCATION FACTORS</b>			
AF 141	<b>Production Expense</b>			
AF 142	Account 500	OX_500	1,842,155	1,625,149
AF 143	Account 501	OX_501	20,361,129	17,843,849
AF 144	Account 502	OX_502	2,806,144	2,520,773
AF 145	Account 505	OX_505	1,308,594	1,175,517
AF 146	Account 506	OX_506	894,759	803,766
AF 147	Account 510	MX_510	1,454,714	1,306,777
AF 148	Account 511	MX_511	820,283	736,865
AF 149	Account 512	MX_512	3,555,970	3,194,346
AF 150	Account 513	MX_513	787,972	707,840
AF 151	Account 514	MX_514	154,760	139,021
AF 152	Account 546	OX_546	251,045	221,472
AF 153	Account 547	OX_547	2,623,531	2,299,180
AF 154	Account 548	OX_548	541,835	486,733
AF 155	Account 549	OX_549	138,273	124,211
AF 156	Account 551	MX_551	198,959	178,726
AF 157	Account 552	MX_552	7,229	6,494
AF 158	Account 553	MX_553	1,068,053	959,437
AF 159	Account 554	MX_554	89,367	80,278
AF 160	Account 556	OX_556	1,411,474	1,267,934
AF 161	Account 555	OX_555	45,690,059	40,199,113
AF 162	Account 557	OX_557	0	
AF 163	O&M Expense Production Operation	OX_PROD	31,307,409	27,619,397
AF 164	O&M Expense Production Maintenance	MX_PROD	7,895,108	7,092,216
AF 165	Salaries and Wages Production Operation	SALWAGPO	3,390,256	2,990,884
AF 166	Salaries and Wages Production Maintenance	SALWAGPM	1,987,262	1,785,168
AF 167	<b>Transmission Expense</b>			
AF 168	Account 560	OX_560	77,709	70,693
AF 169	Account 561	OX_561	0	0
AF 170	Account 562	OX_562	0	0
AF 171	Account 563	OX_563	18,920	17,212
AF 172	Account 565	OX_565	18,741,890	17,049,706
AF 173	Account 566	OX_566	30,948	28,154
AF 174	Account 567	OX_567	0	0
AF 175	Account 568	MX_568	55	50
AF 176	Account 569	MX_569	0	0
AF 177	Account 570	MX_570	28,205	25,658
AF 178	Account 571	MX_571	18,125	16,488
AF 179	Account 573	MX_573	1,108	1,008
AF 180	O&M Accounts 561-567	OX_TRAN	18,791,759	17,095,072
AF 181	O&M Accounts 569-573	MX_TRAN	47,437	43,154
AF 182	Salaries & Wages Accounts 561-567	SALWAGTO	230,062	209,290
AF 183	Salaries & Wages Accounts 569-573	SALWAGTM	54,057	49,176
AF 184				

BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
AF 185	<b>ALLOCATION FACTOR TABLE CONTINUED</b>			
AF 186	<b>INTERNALLY DEVELOPED ALLOCATION FACTORS</b>			
AF 187	<b>Distribution Expense</b>			
AF 188	Account 580	OX_580	1,411,833	1,317,256
AF 189	Account 581	OX_581	296,825	276,452
AF 190	Account 582	OX_582	449,127	375,020
AF 191	Account 583	OX_583	486,016	461,010
AF 192	Account 584	OX_584	305,099	298,571
AF 193	Account 585	OX_585	1	1
AF 194	Account 586	OX_586	786,540	756,867
AF 195	Account 587	OX_587	22,761	21,902
AF 196	Account 588	OX_588	366,951	341,764
AF 197	Account 589	OX_589	17,727	16,510
AF 198	Account 590	MX_590	1,250	1,179
AF 199	Account 592	MX_592	287,790	240,304
AF 200	Account 593	MX_593	3,459,372	3,281,381
AF 201	Account 594	MX_594	234,388	229,373
AF 202	Account 595	MX_595	47,646	45,831
AF 203	Account 596	MX_596	56,846	54,502
AF 204	Account 597	MX_597	69,156	66,547
AF 205	Account 598	MX_598	94,932	88,416
AF 206	O&M Accounts 581-589	OX_DIST	2,731,047	2,548,097
AF 207	O&M Accounts 591-598	MX_DIST	4,250,129	4,006,353
AF 208	Salaries & Wages Accounts 581-589	SALWAGDO	1,651,448	1,540,819
AF 209	Salaries & Wages Accounts 591-598	SALWAGDM	865,927	816,260
AF 210				
AF 211	Account 902	OX_902	19,927	19,153
AF 212	Account 903	OX_903	1,589,608	1,527,862
AF 213	Account 904	OX_904	440,879	426,884
AF 214	O&M Accounts 902-905	OX_CA	2,654,185	2,554,217
AF 215	Salaries & Wages Accounts 902-905	SALWAGCA	721,065	693,907
AF 216				
AF 217	Account908	OX_908	1,169,153	1,123,739
AF 218	Account909	OX_909	12,439	11,956
AF 219	Account910	OX_910	70,687	67,942
AF 220	O&M Accounts 908-910	OX_CS	1,252,280	1,203,637
AF 221	Salaries & Wages Accounts 908-910	SALWAGCS	716,604	688,769
AF 222				
AF 223	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	9,616,681	8,774,272
AF 224	Total Salaries and Wages Expense	SALWAGES	10,006,518	9,129,960
AF 225				
AF 226				
AF 227				
AF 228				
AF 229				
AF 230				

BLACK HILLS POWER, INC.  
PER BOOK COST OF SERVICE BY JURISDICTION  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
AF 231	<b>REVENUES AND BILLING DETERMINANTS</b>			
AF 232				
AF 233	Base Rate Sales Revenue	SALESREV	162,976,438	146,724,130
AF 234	South Dakota	SREVSD	146,724,130	146,724,130
AF 235	Wyoming	SREVWY	13,264,644	0
AF 236	Montana	SREVMT	2,987,664	0
AF 237				
AF 238				
AF 239				
AF 240	Claimed Rate Sales Revenue	CLAIMREV	166,634,553	149,653,623
AF 241				
AF 242				
AF 243				
AF 244				
AF 245				
AF 246	<b><u>PRESENT REVENUES FROM SALES INPUT</u></b>			
AF 247				
AF 248	Total Sales of Electricity Revenues		162,976,438	146,724,130
AF 249				
AF 250	Sales of Electricity Revenues		162,976,438	146,724,130
AF 251				
AF 252				
AF 253				
AF 254	<b><u>BILLING DETERMINATE INPUTS</u></b>			
AF 255	Number of Customer Bills	SCH AF, LN 87	835,968	803,496
AF 256	Annual kWh Sales @ Meter	SCH AF, LN 52	1,696,490	1,483,798
AF 257	Annual kW - Billed		0	-
AF 258				
AF 259				
AF 260				
AF 261	<b><u>RATE OF RETURN</u></b>			
AF 262	Rate of Return (Equalized)	SCH AF, LN 262	8.48%	8.48%
AF 263				
AF 264				
AF 265				
AF 266	<b><u>PROPOSED REVENUES FROM SALES INPUT</u></b>			
AF 267	Annual kWh Sales - Proposed	SCH AF, LN 256	1,696,490	1,483,798
AF 268	Sales of Electricity Revenues - Proposed Total		160,135,873	149,653,623
AF 269	Sales of Electricity Revenues - Proposed		160,135,874	149,653,623
AF 270	Credit		0	0
AF 271	Credit	DPROD	0	0
AF 272				
AF 273				
AF 274				
AF 275				
AF 276				

BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL BHP (c)	SOUTH DAKOTA (d)
AP 1	<b>ALLOCATION PROPORTIONS TABLE</b>			
AP 2	<b><u>DEMAND</u></b>			
AP 3				
AP 4	<b><u>DEMAND - PRODUCTION RELATED</u></b>			
AP 5	Demand Production (12 CP)	DPROD	1.00000	0.89831
AP 6				
AP 7				
AP 8				
AP 9	<b><u>DEMAND - TRANSMISSION RELATED</u></b>			
AP 10	Demand Transmission (NCP)	DTRAN	1.00000	0.90971
AP 11				
AP 12				
AP 13				
AP 14				
AP 15				
AP 16				
AP 17				
AP 18				
AP 19				
AP 20	<b><u>DEMAND - DISTRIBUTION RELATED (NCP)</u></b>			
AP 21	Demand Distribution Primary Substation	DDISPSUB	1.00000	0.90971
AP 22	Demand Distribution Primary Overhead Lines	DDISTPOL	1.00000	0.90971
AP 23	Demand Distribution Primary Underground Lines	DDISTPUL	1.00000	0.90971
AP 24				
AP 25	Demand Distribution Secondary Overhead Lines	DDISTSOL	1.00000	0.90971
AP 26	Demand Distribution Secondary Underground Lines	DDISTSUL	1.00000	0.90971
AP 27	Demand Distribution Overhead Line Transformers	DDISTSOT	1.00000	0.90971
AP 28	Demand Distribution Undergrnd Line Transformers	DDISTSUT	1.00000	0.90971
AP 29				
AP 30				
AP 31				
AP 32				
AP 33				
AP 34				
AP 35				
AP 36				
AP 37				
AP 38				
AP 39				
AP 40				
AP 41				
AP 42				
AP 43				
AP 44				
AP 45				
AP 46				

BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
AP 47	<b>ALLOCATION PROPORTIONS TABLE CONTINUED</b>			
AP 48				
AP 49	<b><u>ENERGY</u></b>			
AP 50	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.87637
AP 51	Energy @ Generation with losses( kWh)	ENERGY1	1.00000	0.87637
AP 52	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.87463
AP 53				
AP 51				
AP 55				
AP 56				
AP 57				
AP 58				
AP 59				
AP 60				
AP 61	<b><u>CUSTOMER</u></b>			
AP 62				
AP 63	Customer Dist. Primary Substation	CDISPSUB	1.00000	0.96116
AP 64	Customer Dist. Primary Overhead Lines	CDISTPOL	1.00000	0.96116
AP 65	Customer Dist. Primary Underground Lines	CDISTPUL	1.00000	0.96116
AP 66				
AP 67			0.00000	0.00000
AP 68			0.00000	0.00000
AP 69			0.00000	0.00000
AP 70			0.00000	0.00000
AP 71				
AP 72	369-Services	CSERVICE	1.00000	0.90971
AP 73	370-Meters	CMETERS	1.00000	0.96227
AP 74				
AP 75	902-Meter Reading	CMETRDG	1.00000	0.96116
AP 76	903-Customer Records and Collections	CUSTREC	1.00000	0.96116
AP 77	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.96116
AP 78	908-Customer Assistance	CUSTASST	1.00000	0.96116
AP 79	909-Advertisement	CUSTADVT	1.00000	0.96116
AP 80	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.96116
AP 81				
AP 82			0.00000	0.00000
AP 83				
AP 84	371-Installation on Customer Premises	CUSTPREM	1.00000	0.93676
AP 85	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.98020
AP 86				
AP 87	Number of Bills	CUSTBILLS	1.00000	0.96116
AP 88	Number of Customers	CUST	1.00000	0.96116
AP 89				
AP 90				
AP 91				
AP 92				

BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
AP 93	<b>ALLOCATION PROPORTIONS TABLE CONTINUED</b>			
AP 94	<b><u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u></b>			
AP 95				
AP 96	<b>Plant</b>			
AP 97	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.91055
AP 98	Distribution Plant Excl Not Classified	DISTPLTXNC	1.00000	0.93136
AP 98	Rate Base	RATEBASE	1.00000	0.91087
AP 100	Total Electric Plant In Service	TOTPLT	1.00000	0.91062
AP 101	Production Plant In Service	PRODPLT	1.00000	0.89831
AP 102	Transmission Plant in Service	TRANPLT	1.00000	0.90971
AP 103	Distribution Plant in Service	DISTPLT	1.00000	0.93136
AP 104	Total Transmission and Distribution Plant	TDPLT	1.00000	0.93107
AP 105	General Plant in Service	GENLPLT	1.00000	0.91240
AP 106	Total Electric Plant in Service plus CUS	TOTPLTCUS	1.00000	0.80250
AP 107	Account 360	PLT_360	1.00000	0.95988
AP 108	Account 361	PLT_361	1.00000	0.98863
AP 109	Account 362	PLT_362	1.00000	0.83500
AP 110	Account 364	PLT_364	1.00000	0.94662
AP 111	Account 365	PLT_365	1.00000	0.95168
AP 112	Account 366	PLT_366	1.00000	0.98155
AP 113	Account 367	PLT_367	1.00000	0.97830
AP 114	Account 368	PLT_368	1.00000	0.96190
AP 115	Account 369	PLT_369	1.00000	0.97596
AP 116	Account 370	PLT_370	1.00000	0.95722
AP 117	Account 371	PLT_371	1.00000	0.96073
AP 118	Account 373	PLT_373	1.00000	0.95630
AP 119	Distribution Overhead Plant in Service	OHDIST	1.00000	0.94855
AP 120	Distribution Underground Plant in Service	UGDIST	1.00000	0.97860
AP 121	Account 371&373	PLT_3713	1.00000	0.95877
AP 122				
AP 123	South Dakota	DPLTSD	1.00000	1.00000
AP 124	Wyoming	DPLTWY	1.00000	0.00000
AP 125	Montana	DPLTMT	1.00000	0.00000
AP 126				
AP 127				
AP 128				
AP 129				
AP 130				
AP 131				
AP 132				
AP 133				
AP 134	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.91298
AP 135	Supervised O&M Expense excluding CUS	OMXFPPT	1.00000	0.91558
AP 136				
AP 137				
AP 138				

BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
AP 139	<b>ALLOCATION PROPORTIONS TABLE CONTINUED</b>			
AP 140	<b>INTERNALLY DEVELOPED ALLOCATION FACTORS</b>			
AP 141	<b>Production Expense</b>			
AP 142	Account 500	OX_500	1.00000	0.88220
AP 143	Account 501	OX_501	1.00000	0.87637
AP 144	Account 502	OX_502	1.00000	0.89831
AP 145	Account 505	OX_505	1.00000	0.89831
AP 146	Account 506	OX_506	1.00000	0.89831
AP 147	Account 510	MX_510	1.00000	0.89831
AP 148	Account 511	MX_511	1.00000	0.89831
AP 149	Account 512	MX_512	1.00000	0.89831
AP 150	Account 513	MX_513	1.00000	0.89831
AP 151	Account 514	MX_514	1.00000	0.89831
AP 152	Account 546	OX_546	1.00000	0.88220
AP 153	Account 547	OX_547	1.00000	0.87637
AP 154	Account 548	OX_548	1.00000	0.89831
AP 155	Account 549	OX_549	1.00000	0.89831
AP 156	Account 551	MX_551	1.00000	0.89831
AP 157	Account 552	MX_552	1.00000	0.89831
AP 158	Account 553	MX_553	1.00000	0.89831
AP 159	Account 554	MX_554	1.00000	0.89831
AP 160	Account 556	OX_556	1.00000	0.89831
AP 161	Account 555	OX_555	1.00000	0.87982
AP 162	Account 557	OX_557	0.00000	0.00000
AP 163	O&M Expense Production Operation	OX_PROD	1.00000	0.88220
AP 164	O&M Expense Production Maintenance	MX_PROD	1.00000	0.89831
AP 165	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.88220
AP 166	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.89831
AP 167	<b>Transmission Expense</b>			
AP 168	Account 560	OX_560	1.00000	0.90971
AP 169	Account 561	OX_561	0.00000	0.00000
AP 170	Account 562	OX_562	0.00000	0.00000
AP 171	Account 563	OX_563	1.00000	0.90971
AP 172	Account 565	OX_565	1.00000	0.90971
AP 173	Account 566	OX_566	1.00000	0.90971
AP 174	Account 567	OX_567	0.00000	0.00000
AP 175	Account 568	MX_568	1.00000	0.90971
AP 176	Account 569	MX_569	0.00000	0.00000
AP 177	Account 570	MX_570	1.00000	0.90971
AP 178	Account 571	MX_571	1.00000	0.90971
AP 179	Account 573	MX_573	1.00000	0.90971
AP 180	O&M Accounts 561-567	OX_TRAN	1.00000	0.90971
AP 181	O&M Accounts 569-573	MX_TRAN	1.00000	0.90971
AP 182	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.90971
AP 183	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.90971
AP 184				

BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
AP 185	<b>ALLOCATION PROPORTIONS TABLE CONTINUED</b>			
AP 186	<b>INTERNALLY DEVELOPED ALLOCATION FACTORS</b>			
AP 187	<b>Distribution Expense</b>			
AP 188	Account 580	OX_580	1.00000	0.93301
AP 189	Account 581	OX_581	1.00000	0.93136
AP 190	Account 582	OX_582	1.00000	0.83500
AP 191	Account 583	OX_583	1.00000	0.94855
AP 192	Account 584	OX_584	1.00000	0.97860
AP 193	Account 585	OX_585	1.00000	0.95877
AP 194	Account 586	OX_586	1.00000	0.96227
AP 195	Account 587	OX_587	1.00000	0.96227
AP 196	Account 588	OX_588	1.00000	0.93136
AP 197	Account 589	OX_589	1.00000	0.93136
AP 198	Account 590	MX_590	1.00000	0.94264
AP 199	Account 592	MX_592	1.00000	0.83500
AP 200	Account 593	MX_593	1.00000	0.94855
AP 201	Account 594	MX_594	1.00000	0.97860
AP 202	Account 595	MX_595	1.00000	0.96190
AP 203	Account 596	MX_596	1.00000	0.95877
AP 204	Account 597	MX_597	1.00000	0.96227
AP 205	Account 598	MX_598	1.00000	0.93136
AP 206	O&M Accounts 581-589	OX_DIST	1.00000	0.93301
AP 207	O&M Accounts 591-598	MX_DIST	1.00000	0.94264
AP 208	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.93301
AP 209	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.94264
AP 210				
AP 211	Account 902	OX_902	1.00000	0.96116
AP 212	Account 903	OX_903	1.00000	0.96116
AP 213	Account 904	OX_904	1.00000	0.96826
AP 214	O&M Accounts 902-905	OX_CA	1.00000	0.96234
AP 215	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.96234
AP 216				
AP 217	Account908	OX_908	1.00000	0.96116
AP 218	Account909	OX_909	1.00000	0.96116
AP 219	Account910	OX_910	1.00000	0.96116
AP 220	O&M Accounts 908-910	OX_CS	1.00000	0.96116
AP 221	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.96116
AP 222				
AP 223	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.91240
AP 224	Total Salaries and Wages Expense	SALWAGES	1.00000	0.91240
AP 225				
AP 226				
AP 227				
AP 228				
AP 229				
AP 230				



BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
AP 231	<b>REVENUES AND BILLING DETERMINANTS</b>			
AP 232				
AP 233	Base Rate Sales Revenue	SALESREV	1.00000	0.90028
AP 234	South Dakota	SREVSD	1.00000	1.00000
AP 235	Wyoming	SREVVY	1.00000	0.00000
AP 236	Montana	SREVMT	1.00000	0.00000
AP 237				
AP 238				
AP 239				
AP 240	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.89809
AP 241				
AP 242				
AP 243				
AP 244				
AP 245				
AP 246	<b>PRESENT REVENUES FROM SALES INPUT</b>			
AP 247				
AP 248	Total Sales of Electricity Revenues		1.00000	0.90028
AP 249				
AP 250	Sales of Electricity Revenues		1.00000	0.90028
AP 251				
AP 252				
AP 253				
AP 254				
AP 255				
AP 256				
AP 257				
AP 258				
AP 259				
AP 260				
AP 261				
AP 262				
AP 263				
AP 264				
AP 265				
AP 266				
AP 267				
AP 268				
AP 269				
AP 270				
AP 271				
AP 272				
AP 273				
AP 274				
AP 275				
AP 276				

BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
ADA 1	<b>ALLOCATED DIRECT ASSIGNMENTS</b>			
ADA 2	<b>DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS</b>			
ADA 3				
ADA 4	<b>Write-Offs - Test Period</b>			
ADA 5	South Dakota	SREVSD	559,949	559,949
ADA 6	Wyoming	SREVVY	18,357	0
ADA 7	Montana	SREVMT	0	0
ADA 8				
ADA 9				
ADA 10				
ADA 11				
ADA 12				
ADA 13				
ADA 14				
ADA 15	Total Write-Offs	EXP_904	578,305	559,949
ADA 16				
ADA 17	Total Write-Offs	EXP_904	1.00000	0.96826
ADA 18				
ADA 19	<b>Construction Advances</b>			
ADA 20	South Dakota	DPLTSD	98%	98%
ADA 21	Wyoming	DPLTWY	2%	0%
ADA 22	Montana	DPLTMT	0%	0%
ADA 23				
ADA 24				
ADA 25				
ADA 26				
ADA 27	Customer Advances for Construction	CUSTADV	100%	98%
ADA 28				
ADA 29	Customer Advances for Construction	CUSTADV	1.00000	0.98000
ADA 30				
ADA 31				
ADA 32				
ADA 33				
ADA 34				
ADA 35				
ADA 36				
ADA 37				
ADA 38				
ADA 39				
ADA 40				
ADA 41				
ADA 42				
ADA 43				
ADA 44				
ADA 45				
ADA 46				

BLACK HILLS POWER, INC.  
 PER BOOK COST OF SERVICE BY JURISDICTION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2013

STATEMENT N  
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SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL BHP	SOUTH DAKOTA
	(a)	(b)	(c)	(d)
RRW 1	<b>REVENUE REQUIREMENTS</b>			
RRW 2				
RRW 3	PRESENT RATES			
RRW 4	-----			
RRW 5	RATE BASE		530,281,754	419,344,691
RRW 6	NET OPER INC (PRESENT RATES)		46,814,259	33,656,260
RRW 7	RATE OF RETURN (PRES RATES)		8.83%	8.03%
RRW 8	RELATIVE RATE OF RETURN		1.00	0.91
RRW 9	SALES REVENUE (PRE RATES)		162,976,438	146,724,130
RRW 10				
RRW 11				
RRW 12				
RRW 13				
RRW 14	CLAIMED RATE OF RETURN			
RRW 15	-----			
RRW 16	CLAIMED RATE OF RETURN		8.48%	8.48%
RRW 17	RETURN REQ FOR CLAIMED ROR		44,967,893	35,560,430
RRW 18	SALES REVENUE REQ CLAIMED ROR		160,135,874	149,653,623
RRW 19	REVENUE DEFICIENCY SALES REV		(2,840,564)	2,929,493
RRW 20	PERCENT INCREASE REQUIRED		-1.74%	1.96%
RRW 21	ANNUAL BOOKED KWH SALES		1,696,490	1,483,798
RRW 22				
RRW 23				
RRW 24				
RRW 25	PROPOSED REVENUES			
RRW 26	-----			
RRW 27	PROPOSED SALES REVENUES		160,135,874	149,653,623
RRW 28	REVENUE DEFICIENCY SALES REV		(2,840,564)	2,929,493
RRW 29	PERCENT INCREASE PROPOSED		-1.74%	1.96%
RRW 30	PROPOSED RATE OF RETURN		8.48%	8.48%
RRW 31	RETURN REQ FOR PROPOSED REV		44,967,891	35,560,430
RRW 32	ANNUAL BOOKED KWH SALES		1,696,490	1,483,798
RRW 33				
RRW 34				
RRW 35				
RRW 36				
RRW 37				
RRW 38				
RRW 39				
RRW 40				
RRW 41				
RRW 42				
RRW 43				
RRW 44				
RRW 45				
RRW 46				