

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.
South Dakota
Revenue Requirement Model Description

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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.
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20:10:13:56. Schedule D-2 -- Plant Addition and Retirement for Test Period.

Schedule D-2 shall show major plant addition and retirement projects for the test period, brief descriptions thereof, approximate dates of commercial operation or retirement from service, and 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.

Black Hills Power, Inc.
South Dakota
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20:10:13:57. Schedule D-3 -- Working Papers Showing Plant Accounts on Average Basis for Test Period. Schedule D-3 shall show the 12 average monthly book balances during the 12 months in the test period for each detailed plant account, each subtotal of the functional classifications and total plant. The sum of such 12 average balances shall be divided by 12. The effect of proposed adjustments, if any, on the average balances shall also be shown. To the extent plant costs are not readily 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-10, 49-34A-12, 49-34A-41.

Schedule D-3, Part 1: This Schedule shows the 12 month average book balances during the test period, year ended September 30, 2013, for each detailed plant account. This Schedule reconciles to the amounts reported on Statement D, page 2.

Schedule D-3, Part 2: This Schedule provides further detail of the 12 month average book balances for the test period, year ended September 30, 2013, for Steam Production Plant. The detail is broken out by plant.

Section D

20:10:13:58. Schedule D-4 -- Plant Account Working Papers for Previous Years.

Schedule D-4 shall include a summary of the following by years with respect to the book changes in plant in service, account 101, for the last five calendar years of the operations of the company or its predecessors:

- (1) Starting balance;
- (2) Major additions and retirements, including the following:
 - (a) Month placed in service or retired from service;
 - (b) Period of construction;
- (3) Other major transactions recorded, such as corrections or transfers in sufficient detail to disclose the nature of the major changes;
- (4) Closing balance.

Any data required by this section which has been previously submitted to the commission by the utility may be incorporated by specific reference.

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.

Schedule D-4 2008, Schedule D-4 2009, Schedule D-4 2010, Schedule D-4 2011, and Schedule D-4 2012 are attached.

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20:10:13:59. Schedule D-5 -- Working Papers on Capitalizing Interest and Other Overheads During Construction. Schedule D-5 shall include a complete statement of the methods and procedures followed in capitalizing interest during construction and other construction overheads, including any policy changes, the effective dates, and the reasons for the changes, for the last five calendar years, ending during the test year.

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.

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20:10:13:60. Schedule D-6 -- Changes in Intangible Plant Working Papers. Schedule D-6 shall show any significant changes in intangible plant for the last five calendar years, ending during the test year. If any materials required in schedule D-6 have already been submitted to the commission, they may be incorporated by specific reference.

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.

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20:10:13:61. Schedule D-7 -- Working Papers on Plant in Service Not Used and Useful. Schedule D-7 shall set forth the cost and description of any plant in service carried on the company's books as utility plant which was not being used in rendering service.

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.

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20:10:13:62. Schedule D-8 -- Property Records Working Papers. Schedule D-8 shall set forth a description of the continuing property records maintained by the utility, including methods and procedures used to price retirements, and a list of retirement units used by the company in pricing retirements for the past five years. Any data required by this section which has been previously submitted to the commission by the utility may be incorporated by specific reference.

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.

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20:10:13:63. Schedule D-9 -- Working Papers for Plant Acquired for Which Regulatory Approval Has Not Been Obtained. Schedule D-9 shall set forth any operating units or systems acquired for which regulatory approval of the final accounting has not been obtained. For such acquisitions, a summary analysis of the property acquired, proposed journal entries to record the acquisition and the proposed disposition of any difference between cost of acquisition and net original cost shall be submitted.

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.

Black Hills Power, Inc.
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Schedule D-10 – Subsequent Property Additions. This Schedule shows, by project description, the expected capital additions for the pro forma test year. These amounts are included as rate base on Statement D, page 2.

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South Dakota
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Schedule D-11 – Cheyenne Prairie Generating Station. This Schedule shows in detail, Black Hills Power's forecasted total costs related to the Cheyenne Prairie Generating Station. These amounts are included as rate base on Statement D, page 2.

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

Statement D
Page 1 of 2

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		515,674,699	10,032,374	(4,229,633)	-	521,477,439
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	25,113,061	-	-	224,074	25,337,135
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	8,488,508	48,782,794	-	-	57,271,302
15								
16		Total Electric Plant	Ln.12 + Ln.14	\$ 1,014,194,520	\$ 82,742,724	\$ (7,862,597)	\$ (8,284,903)	\$ 1,080,789,745

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	\$ 1,016,264,828	\$ 136,248,123	\$ 11,118,998	\$ (54,938,364)	\$ 1,108,693,585	\$ (120,655,105)	\$ 988,038,480

Note 1: See Schedule D-10 for additional details.

Note 2: See Schedule H-13 for additional details.

Note 3: Transfers from BHP state jurisdiction to BHP FERC jurisdiction.

Note 4: See WP-4 for additional details.

Note 5: See Schedule D-11 for details regarding the CPGS capital addition.

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.

BLACK HILLS POWER, INC.
SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION
For the Period January 2013 Through September 2013

Schedule D-2 2013
Page 1 of 2

Line No.	Work Order	Description	Amount	Start Date	Period Closed
1		PRODUCTION			
2	VARIOUS	VARIOUS UNDER \$100,000	\$ 715,746	VARIOUS	VARIOUS
3	10047690	NSC-PURCH DEMIN TANK FROM PACIFICOR	100,000	1/30/2013	9
4	10046959	CORROSION CONTROL REPAIRS TO CT GAS	103,836	10/17/2012	3
5	10044486	WYG3-ASH LINE SEPARATION MODIFICATI	114,507	2/28/2012	9
6	99154152	NS2/WYG1-CONV DUST CONTRL/BELT REPL	140,752	9/2/2010	8
7	10043935	NS2/WYG3-TWIPS PROTECTION PROJ	190,625	1/12/2012	2
8	10047141	BEN F-#2 DIESEL OVERHAUL 2012	231,545	12/5/2012	9
9	10042537	WYG3-SCR CATALYST REMOVAL/INSTALLAT	291,390	4/12/2012	4
10	99155012	BHPS SHARE OF WYODAK I CAPITAL	297,241	VARIOUS	VARIOUS
11	10042581	B FRNCH DIESELS-RICE COMPLIANCE	934,210	10/5/2011	9
12	99154149	NS2-UPGRADE STOP VALVE & CONTROL FO	2,077,307	9/20/2011	2
13		TOTAL MAJOR ADDITIONS	\$ 5,197,158		
14					
15	VARIOUS	FERC ACCT 311	(13,009)	VARIOUS	VARIOUS
16	VARIOUS	FERC ACCT 312	(694,461)	VARIOUS	VARIOUS
17	VARIOUS	FERC ACCT 314	(1,365,624)	VARIOUS	VARIOUS
18	VARIOUS	FERC ACCT 315	(11,424)	VARIOUS	VARIOUS
19	VARIOUS	FERC ACCT 316	(5,466)	VARIOUS	VARIOUS
20	VARIOUS	FERC ACCT 341	(4,893)	VARIOUS	VARIOUS
21	VARIOUS	FERC ACCT 342	(2,148)	VARIOUS	VARIOUS
22	VARIOUS	FERC ACCT 344	(145,291)	VARIOUS	VARIOUS
23		TOTAL MAJOR RETIREMENTS	\$ (2,242,316)		
24					
25		TRANSMISSION			
26	VARIOUS	VARIOUS UNDER \$100,000	141,452	VARIOUS	VARIOUS
27	99156250	230KV BREAKER REPLACEMENT	143,522	3/10/2011	8
28	99156269	TRANSMISSION STATION RELAY UPGRADE	153,922	2/4/2010	4
29		TOTAL MAJOR ADDITIONS	\$ 438,896		
30					
31	VARIOUS	FERC ACCT 353	(197,425)	VARIOUS	VARIOUS
32	VARIOUS	FERC ACCT 355	(4,027)	VARIOUS	VARIOUS
33		TOTAL MAJOR RETIREMENTS	\$ (201,452)		
34					
35		DISTRIBUTION			
36	VARIOUS	VARIOUS UNDER \$100,000	1,105,922	VARIOUS	VARIOUS
37	10040163	STRAWBERRY HILL REBUILD	111,344	5/25/2012	3
38	99157133	DISTRIBUTION RELIABILITY	136,973	8/13/2012	9
39	99157012	ROAD IMPROVEMENTS PROJECTS	180,823	3/25/2010	VARIOUS
40	99156006	TRANSMISSION CONTINGENCY	249,473	3/19/2013	8
41	99157006	REPLACE AND STUB DISTRIBUTION POLES	251,887	9/7/2011	VARIOUS
42	99157007	REPLACE UNDERGROUND	376,227	2/7/2012	VARIOUS
43	99157009	BETTERMENT PROJECT < \$25000	419,995	4/22/2009	VARIOUS
44	10040054	Repl Electric Primary Extension Bal	427,472	8/30/2010	VARIOUS
45	99157252	RECONDUCTOR FROM CUSTER TO CUSTER S	432,880	2/24/2010	3
46	99157728	CATRON BLVD 69KV RELOCATION	433,827	9/18/2009	9
47	99157002	BLANKET PROJECT - TRANSFORMERS	596,462	8/8/1995	VARIOUS
48	10040064	Inv New Cust Undg svc/Meter Endos	624,365	8/30/2010	VARIOUS
49	99157729	JACKSON BLVD 69KV RELOCATION	710,361	5/3/2012	9
50	99157001	CUSTOMER PROJECTS OVER \$5000	887,710	6/27/2011	VARIOUS
51	10040058	Inv New Cust Elec Serv OH Blanket	903,843	8/15/2010	VARIOUS
52	99157241	REBUILD SPEARFISH CITY SUB	1,304,796	5/4/2010	8
53	10042629	Distribution Rebuilds	1,366,393	3/20/2012	VARIOUS
54	99157232	FIFTH STREET SUB EXP. (ENG ONLY)	1,535,933	12/9/2008	9
55		TOTAL MAJOR ADDITIONS	\$ 12,056,689		

BLACK HILLS POWER, INC.
SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION
For the Period January 2013 Through September 2013

Schedule D-2 2013
Page 2 of 2

Line No.	Work Order	Description	Amount	Start Date	Period Closed
56	VARIOUS	FERC ACCT 362	\$ (657,962)	VARIOUS	VARIOUS
57	VARIOUS	FERC ACCT 364	(264,878)	VARIOUS	VARIOUS
58	VARIOUS	FERC ACCT 365	(283,400)	VARIOUS	VARIOUS
59	VARIOUS	FERC ACCT 366	(51,403)	VARIOUS	VARIOUS
60	VARIOUS	FERC ACCT 367	(33,010)	VARIOUS	VARIOUS
61	VARIOUS	FERC ACCT 368	(372,816)	VARIOUS	VARIOUS
62	VARIOUS	FERC ACCT 369	(8,797)	VARIOUS	VARIOUS
63	VARIOUS	FERC ACCT 370	(9,704)	VARIOUS	VARIOUS
64	VARIOUS	FERC ACCT 371	(14,871)	VARIOUS	VARIOUS
65	VARIOUS	FERC ACCT 373	(9,861)	VARIOUS	VARIOUS
66		TOTAL MAJOR RETIREMENTS	<u>\$ (1,706,702)</u>		
67					
68		GENERAL			
69	VARIOUS	VARIOUS UNDER \$100,000	286,544	VARIOUS	VARIOUS
70	99158012	METER LAB TOOL BLANKET	107,207	5/21/2012	4
71	10043553	BHP 2012 FACILITY CAPEX	335,510	1/1/2013	VARIOUS
72	99157255	AMI AUTOMATED METER READING PROJECT	935,061	3/30/2010	3
73	10040395	FLEET PURCHASED BHP	1,091,193	9/1/2012	VARIOUS
74		TOTAL MAJOR ADDITIONS	<u>\$ 2,755,515</u>		
75					
76	VARIOUS	FERC ACCT 390	(86,395)	VARIOUS	VARIOUS
77	VARIOUS	FERC ACCT 391	(2,010)	VARIOUS	VARIOUS
78	VARIOUS	FERC ACCT 392	(254,902)	VARIOUS	VARIOUS
79	VARIOUS	FERC ACCT 394	(220,472)	VARIOUS	VARIOUS
80	VARIOUS	FERC ACCT 395	(328)	VARIOUS	VARIOUS
81		TOTAL MAJOR RETIREMENTS	<u>\$ (564,107)</u>		
82					
83					
84		Grand Total	<u>\$ 15,733,680</u>		

BLACK HILLS POWER, INC.
PLANT ACCOUNT BALANCES
For the Test Year Ended September 30, 2013

Schedule D-3, part 1
Page 1 of 4

Line No.	FERC Acct. #	Description	(a) September 2012	(b) October 2012	(c) November 2012	(d) December 2012	(e) January 2013	(f) February 2013	(g) March 2013
1		STEAM PRODUCTION PLANT							
2									
3	310	Land and Land Rights	\$ 333,639	\$ 333,639	\$ 333,639	\$ 333,639	\$ 333,639	\$ 333,639	\$ 333,639
4	311	Structures and Improvements	40,339,580	40,508,545	40,508,545	40,493,564	40,487,933	40,487,933	40,487,933
5	312	Boiler Plant Equipment	238,904,846	239,070,990	239,071,499	239,118,002	239,150,200	239,405,564	239,407,882
6	313	Engines and Engine Driven Generator	343,438	341,748	341,748	341,748	341,748	341,748	341,748
7	314	Turbogenerator Units	124,474,321	124,682,087	124,682,087	124,807,676	124,787,739	125,918,157	125,968,076
8	315	Accessory Electric Equipment	22,923,503	22,890,191	22,890,191	24,928,903	24,928,903	24,928,903	24,928,903
9	316	Miscellaneous Power Plant Equipment	3,704,490	3,848,184	3,848,184	3,848,184	3,867,444	3,863,788	3,863,788
10		Total Steam Plant Production Plant	431,023,817	431,675,384	431,675,894	433,871,716	433,897,608	435,279,732	435,331,969
11									
12	314	Plant Acquisition Adjustment	4,870,308	4,870,308	4,870,308	4,870,308	4,870,308	4,870,308	4,870,308
13									
14		OTHER PRODUCTION PLANT							
15									
16	340	Land and Land Rights	2,705	2,705	2,705	2,705	2,705	2,705	2,705
17	341	Structures and Improvements	515,535	515,535	515,535	515,535	517,400	517,400	517,400
18	342	Boiler Plant Equipment	5,266,275	5,266,275	5,266,275	5,266,275	5,266,275	5,367,964	5,367,964
19	344	Turbogenerator Units	69,045,931	69,045,931	69,045,931	69,045,931	69,060,681	69,060,681	69,060,681
20	345	Accessory Electric Equipment	4,867,260	4,867,260	4,867,260	4,867,260	4,867,260	4,867,260	4,867,260
21	346	Miscellaneous Power Plant Equipment	82,868	82,868	82,868	82,868	82,868	82,868	82,868
22		Total Other Production Plant	79,780,574	79,780,574	79,780,574	79,780,574	79,797,189	79,898,877	79,898,877
23									
24		Total Production Plant	515,674,699	516,326,266	516,326,775	518,522,598	518,565,105	520,048,918	520,101,154
25									
26		TRANSMISSION PLANT							
27									
28	350	Land and Land Rights	5,745,930	5,745,930	5,745,930	5,745,930	5,745,930	5,745,930	5,745,930
29	352	Structures and Improvements	1,782,604	1,782,604	1,782,604	1,782,604	1,782,604	1,782,604	1,782,604
30	353	Station Equipment	48,859,372	48,865,579	48,875,836	48,875,836	48,887,045	48,887,045	48,887,045
31	354	Tower and Fixtures	864,826	864,826	864,826	864,826	864,826	864,826	864,826
32	355	Poles and Fixtures	27,786,430	27,780,141	28,030,467	28,030,467	28,039,245	28,039,245	28,074,963
33	356	Overhead Conductors and Devices	29,384,000	29,377,906	29,407,388	29,407,388	29,407,388	29,407,388	29,442,220
34	359	Roads and Trails	6,920	6,920	6,920	6,920	6,920	6,920	6,920
35		Total Transmission Plant	114,430,083	114,423,906	114,713,971	114,713,971	114,733,958	114,733,958	114,804,508
36									
37		DISTRIBUTION PLANT							
38									
39	360	Land and Land Rights	2,094,728	2,094,735	2,094,738	2,095,242	2,095,244	2,095,255	2,095,255
40	361	Structure and Improvements	707,388	707,490	707,490	707,490	707,490	707,490	707,490
41	362	Station Equipment	69,014,226	69,020,869	68,998,588	72,004,505	72,004,505	72,007,482	72,007,482
42	364	Poles, Towers, and Fixtures	66,437,989	66,635,156	66,857,691	67,251,894	67,363,745	67,678,081	67,964,889
43	365	Overhead Conductors and Devices	40,726,987	40,949,254	41,055,855	41,104,528	41,098,560	41,442,761	41,880,816
44	366	Underground Conduit	3,940,799	3,965,288	3,985,486	4,033,669	4,059,046	4,081,691	4,075,565
45	367	Underground Conductors and Devices	39,397,195	39,451,953	39,500,887	39,447,307	39,498,351	39,543,498	39,565,068
46	368	Line Transformers	34,109,905	34,273,008	34,557,376	34,656,715	34,729,785	34,894,464	35,015,303
47	369	Services	28,474,252	28,628,532	28,746,729	28,725,215	28,826,310	28,930,513	28,990,099
48	370	Meters	6,754,004	6,737,459	6,735,340	6,949,346	7,044,745	7,060,350	7,051,648

BLACK HILLS POWER, INC.
PLANT ACCOUNT BALANCES
For the Test Year Ended September 30, 2013

Schedule D-3, part 1
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Line No.	FERC Acct. #	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			September 2012	October 2012	November 2012	December 2012	January 2013	February 2013	March 2013
49	371	Installation on Customers' Premises	2,121,091	2,148,709	2,158,473	2,168,297	2,171,709	2,173,945	2,181,055
50	373	Street Lighting and Signal Systems	1,714,812	1,717,779	1,718,498	1,720,901	1,722,440	1,723,436	1,730,906
51		Total Distribution Plant	<u>295,493,376</u>	<u>296,330,232</u>	<u>297,117,151</u>	<u>300,865,020</u>	<u>301,321,930</u>	<u>302,338,965</u>	<u>303,265,575</u>
52									
53		GENERAL PLANT							
54									
55	389	Land and Land Rights	807,757	856,913	856,913	856,913	856,913	856,913	857,033
56	390	Structures and Improvements	11,198,907	11,600,408	11,649,389	11,649,390	11,746,889	11,786,185	11,889,559
57	391	Office Furniture and Equipment	7,513,044	7,626,048	7,628,044	7,628,044	7,635,999	7,656,671	8,653,088
58	392	Transportation Equipment	7,025,658	7,211,001	7,251,517	7,488,028	7,488,028	7,523,174	7,523,174
59	393	Stores Equipment	311,468	322,435	322,435	322,435	337,301	337,301	337,301
60	394	Tools, Shop and Garage Equipment	4,184,293	4,218,905	4,221,675	4,276,426	4,277,282	4,321,303	4,323,625
61	395	Laboratory Equipment	314,748	318,024	318,024	318,024	318,024	318,024	318,024
62	396	Power Operated Equipment	673,907	838,864	845,372	845,372	845,372	845,372	845,372
63	397	Communication Equipment	8,048,368	8,161,811	8,170,929	8,170,929	8,175,387	8,175,387	8,175,387
64	398	Miscellaneous Equipment	194,019	197,298	197,298	197,298	197,298	197,298	197,298
65		Total General Plant	<u>40,272,168</u>	<u>41,351,707</u>	<u>41,461,596</u>	<u>41,752,859</u>	<u>41,878,494</u>	<u>42,017,628</u>	<u>43,119,862</u>
66									
67		Total Electric Plant in Service	<u>965,870,327</u>	<u>968,432,111</u>	<u>969,619,493</u>	<u>975,854,447</u>	<u>976,499,486</u>	<u>979,139,469</u>	<u>981,291,100</u>
68									
69	106	Completed/Not Classified - Production	7,796,776	5,624,264	5,649,742	3,999,637	4,010,437	1,384,932	2,481,160
70	106	Completed/Not Classified - Other Production	37,908	37,908	37,908	168,413	130,134	10,920	10,920
71	106	Completed/Not Classified - Transmission	459,215	409,311	205,243	378,141	419,555	446,561	411,601
72	106	Completed/Not Classified - Distribution	4,013,834	6,704,733	6,581,881	3,248,475	3,073,930	3,798,279	3,903,489
73	106	Completed/Not Classified - General	2,414,891	491,404	450,541	2,254,343	2,141,290	2,063,399	1,750,503
74		Total Completed/Not Classified	<u>14,722,625</u>	<u>13,267,621</u>	<u>12,925,316</u>	<u>10,049,010</u>	<u>9,775,346</u>	<u>7,704,092</u>	<u>8,557,673</u>
75									
76	118	Other Utility Plant	25,113,061	26,054,099	26,572,742	27,793,125	27,127,999	27,245,640	27,182,850
77									
78		TOTAL PLANT	<u>\$ 1,005,706,012</u>	<u>\$ 1,007,753,831</u>	<u>\$ 1,009,117,551</u>	<u>\$ 1,013,696,583</u>	<u>\$ 1,013,402,832</u>	<u>\$ 1,014,089,201</u>	<u>\$ 1,017,031,623</u>

BLACK HILLS POWER, INC.
PLANT ACCOUNT BALANCES
For the Test Year Ended September 30, 2013

Schedule D-3, part 1
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Line No.	FERC Acct. #	Description	(h)	(i)	(j)	(k)	(l)	(m)	(n)
			April 2013	May 2013	June 2013	July 2013	August 2013	September 2013	13 Month Average
STEAM PRODUCTION PLANT									
1									
2									
3	310	Land and Land Rights	\$ 333,639	\$ 333,639	\$ 333,639	\$ 333,639	\$ 333,639	\$ 333,639	\$ 333,639
4	311	Structures and Improvements	40,487,933	40,506,295	40,506,295	40,505,898	40,505,898	40,505,898	40,487,096
5	312	Boiler Plant Equipment	239,407,882	239,350,328	239,350,328	239,293,140	239,442,453	239,682,141	239,281,173
6	313	Engines and Engine Driven Generator	341,748	341,748	341,748	341,748	341,748	341,748	341,878
7	314	Turbogenerator Units	125,968,076	125,987,773	125,987,773	125,911,128	125,912,352	125,934,427	125,463,205
8	315	Accessory Electric Equipment	24,928,903	24,928,903	24,928,903	24,917,479	24,917,479	24,917,479	24,458,357
9	316	Miscellaneous Power Plant Equipment	3,863,788	3,869,875	3,869,875	3,869,958	3,906,509	3,906,509	3,856,198
10		Total Steam Plant Production Plant	<u>435,331,969</u>	<u>435,318,561</u>	<u>435,318,561</u>	<u>435,172,990</u>	<u>435,360,078</u>	<u>435,621,842</u>	<u>434,221,546</u>
11									
12	314	Plant Acquisition Adjustment	4,870,308	4,870,308	4,870,308	4,870,308	4,870,308	4,870,308	4,870,308
13									
OTHER PRODUCTION PLANT									
14									
15									
16	340	Land and Land Rights	2,705	2,705	2,705	2,705	2,705	2,705	2,705
17	341	Structures and Improvements	517,400	517,400	517,400	517,400	517,400	517,400	516,826
18	342	Boiler Plant Equipment	5,367,964	5,367,964	5,367,964	5,367,964	5,367,964	5,367,964	5,328,853
19	344	Turbogenerator Units	69,060,681	69,058,106	69,058,106	69,058,106	69,058,106	70,147,092	69,138,920
20	345	Accessory Electric Equipment	4,867,260	4,867,260	4,867,260	4,867,260	4,867,260	4,867,260	4,867,260
21	346	Miscellaneous Power Plant Equipment	82,868	82,868	82,868	82,868	82,868	82,868	82,868
22		Total Other Production Plant	<u>79,898,877</u>	<u>79,896,303</u>	<u>79,896,303</u>	<u>79,896,303</u>	<u>79,896,303</u>	<u>80,985,289</u>	<u>79,937,432</u>
23									
24		Total Production Plant	<u>520,101,154</u>	<u>520,085,172</u>	<u>520,085,172</u>	<u>519,939,601</u>	<u>520,126,689</u>	<u>521,477,439</u>	<u>519,029,286</u>
25									
TRANSMISSION PLANT									
26									
27									
28	350	Land and Land Rights	5,745,930	5,745,930	5,745,930	5,745,930	5,745,930	5,745,930	5,745,930
29	352	Structures and Improvements	1,782,604	1,782,604	1,782,604	1,782,604	1,782,604	1,782,604	1,782,604
30	353	Station Equipment	48,983,109	48,960,453	48,960,453	49,004,176	49,004,176	49,004,176	48,927,254
31	354	Tower and Fixtures	864,826	864,826	864,826	864,826	864,826	864,826	864,826
32	355	Poles and Fixtures	28,082,082	28,082,082	28,082,082	28,082,082	28,082,082	28,082,082	28,021,035
33	356	Overhead Conductors and Devices	29,442,220	29,442,220	29,442,220	29,442,220	29,442,220	29,442,220	29,422,077
34	359	Roads and Trails	6,920	6,920	6,920	6,920	6,920	6,920	6,920
35		Total Transmission Plant	<u>114,907,692</u>	<u>114,885,036</u>	<u>114,885,036</u>	<u>114,928,759</u>	<u>114,928,759</u>	<u>114,928,759</u>	<u>114,770,646</u>
36									
DISTRIBUTION PLANT									
37									
38									
39	360	Land and Land Rights	2,095,255	2,095,255	2,095,255	2,095,255	2,097,063	2,242,321	2,106,585
40	361	Structure and Improvements	707,490	707,490	707,490	707,490	708,071	724,829	708,861
41	362	Station Equipment	72,024,403	72,047,059	72,050,307	72,306,537	73,535,584	74,441,379	71,650,994
42	364	Poles, Towers, and Fixtures	68,056,381	68,167,326	68,386,670	68,461,293	68,724,402	69,437,686	67,801,785
43	365	Overhead Conductors and Devices	42,113,333	42,202,850	42,427,092	42,584,580	42,652,308	42,935,055	41,782,614
44	366	Underground Conduit	4,082,123	4,081,389	4,143,608	4,150,705	4,224,745	4,241,659	4,081,983
45	367	Underground Conductors and Devices	39,626,906	39,632,613	39,774,378	39,908,814	40,108,761	40,147,480	39,661,786
46	368	Line Transformers	35,174,395	35,227,664	35,369,405	35,488,044	35,729,881	35,948,703	35,013,434
47	369	Services	29,492,320	29,565,401	29,770,851	29,953,168	30,071,514	30,201,754	29,259,736
48	370	Meters	7,177,360	7,079,113	7,070,031	7,067,061	7,067,061	7,067,061	6,989,275

BLACK HILLS POWER, INC.
PLANT ACCOUNT BALANCES
For the Test Year Ended September 30, 2013

Line No.	FERC Acct. #	Description	(h)	(i)	(j)	(k)	(l)	(m)	(n)
			April 2013	May 2013	June 2013	July 2013	August 2013	September 2013	13 Month Average
49	371	Installation on Customers' Premises	2,181,190	2,182,064	2,198,165	2,206,896	2,208,670	2,205,899	2,177,397
50	373	Street Lighting and Signal Systems	1,730,444	1,732,115	1,731,927	1,734,436	1,734,258	1,731,287	1,726,403
51		Total Distribution Plant	<u>304,461,601</u>	<u>304,720,340</u>	<u>305,725,179</u>	<u>306,664,280</u>	<u>308,862,319</u>	<u>311,325,112</u>	<u>302,960,853</u>
52		GENERAL PLANT							
53									
54									
55	389	Land and Land Rights	857,033	857,033	857,033	857,033	857,033	857,033	853,197
56	390	Structures and Improvements	11,889,559	11,889,560	11,889,560	11,961,340	11,985,974	11,985,975	11,778,669
57	391	Office Furniture and Equipment	8,653,188	8,653,188	8,653,188	8,661,742	8,661,742	8,661,742	8,175,825
58	392	Transportation Equipment	7,649,242	7,953,049	7,919,578	8,299,683	8,291,966	8,303,665	7,686,751
59	393	Stores Equipment	337,301	337,301	337,301	337,307	337,307	337,307	331,885
60	394	Tools, Shop and Garage Equipment	4,323,625	4,326,478	4,170,312	4,173,338	4,181,055	4,125,831	4,240,319
61	395	Laboratory Equipment	420,675	420,675	420,675	424,904	424,904	424,904	366,125
62	396	Power Operated Equipment	845,372	845,372	845,372	845,372	845,372	876,646	834,087
63	397	Communication Equipment	8,175,387	8,193,951	8,193,951	8,204,310	8,204,310	8,204,310	8,173,417
64	398	Miscellaneous Equipment	197,298	197,298	197,298	197,298	197,298	197,298	197,046
65		Total General Plant	<u>43,348,680</u>	<u>43,673,905</u>	<u>43,484,269</u>	<u>43,962,328</u>	<u>43,986,962</u>	<u>43,974,712</u>	<u>42,637,321</u>
66									
67		Total Electric Plant in Service	<u>982,819,127</u>	<u>983,364,453</u>	<u>984,179,656</u>	<u>985,494,967</u>	<u>987,904,729</u>	<u>991,706,023</u>	<u>979,398,107</u>
68									
69	106	Completed/Not Classified - Production	2,591,772	2,757,330	2,658,798	3,051,154	2,684,979	2,474,958	3,628,149
70	106	Completed/Not Classified - Other Production	1,210,858	1,436,724	1,300,436	1,317,346	1,314,112	122,050	548,895
71	106	Completed/Not Classified - Transmission	212,185	212,207	224,846	13,893	14,745	14,788	263,253
72	106	Completed/Not Classified - Distribution	3,314,473	3,636,001	5,648,497	5,246,208	4,070,079	1,804,160	4,234,157
73	106	Completed/Not Classified - General	2,321,618	2,135,008	2,273,067	1,877,719	1,854,410	2,059,328	1,852,886
74		Total Completed/Not Classified	<u>9,650,905</u>	<u>10,177,269</u>	<u>12,105,644</u>	<u>11,506,321</u>	<u>9,938,324</u>	<u>6,475,284</u>	<u>10,527,340</u>
75									
76	118	Other Utility Plant	27,033,744	26,096,318	26,126,987	25,553,206	25,175,066	25,337,135	26,339,382
77									
78		TOTAL PLANT	<u>\$ 1,019,503,776</u>	<u>\$ 1,019,638,040</u>	<u>\$ 1,022,412,286</u>	<u>\$ 1,022,554,494</u>	<u>\$ 1,023,018,119</u>	<u>\$ 1,023,518,442</u>	<u>\$ 1,016,264,828</u>

BLACK HILLS POWER, INC.
STEAM PRODUCTION BY PLANT
For the Test Year Ended September 30, 2013

Line No.	FERC Acct. #	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			September 2012	October 2012	November 2012	December 2012	January 2013	February 2013	March 2013
53		Wyodak Plant							
54	310	Land	109,191	109,191	109,191	109,191	109,191	109,191	109,191
55	311	Structures and Improvements	9,180,943	9,164,990	9,164,990	9,164,990	9,159,359	9,159,359	9,159,359
56	312	Boiler Plant Equipment	77,742,946	76,635,515	76,635,515	76,887,888	76,714,216	76,714,216	76,714,216
57	313	Engines and Engine Driven Generator	343,438	341,748	341,748	341,748	341,748	341,748	341,748
58	314	Turbogenerator Units	15,234,133	15,067,201	15,067,201	15,192,791	15,109,260	15,109,260	15,109,260
59	315	Accessory Electric Equipment	6,650,094	6,616,783	6,616,783	6,616,783	6,616,783	6,616,783	6,616,783
60	316	Miscellaneous Power Plant Equipment	863,621	1,007,315	1,007,315	1,007,315	1,026,575	1,026,575	1,026,575
61		Total Wyodak Plant	<u>110,124,366</u>	<u>108,942,743</u>	<u>108,942,743</u>	<u>109,320,705</u>	<u>109,077,132</u>	<u>109,077,132</u>	<u>109,077,132</u>
62									
63		Totals							
64	310	Land	333,639	333,639	333,639	333,639	333,639	333,639	333,639
65	311	Structures and Improvements	40,609,395	40,552,237	40,552,237	40,575,748	40,569,508	40,602,084	40,602,084
66	312	Boiler Plant Equipment	240,971,167	239,520,160	239,518,672	239,977,812	239,959,890	240,124,654	240,257,196
67	313	Engines and Engine Driven Generator	343,438	341,748	341,748	341,748	341,748	341,748	341,748
68	314	Turbogenerator Units	127,733,309	127,610,550	127,607,928	127,778,736	127,884,359	126,447,427	127,459,987
69	315	Accessory Electric Equipment	25,041,347	25,008,035	25,037,612	24,928,903	24,928,903	24,928,903	24,932,361
70	316	Miscellaneous Power Plant Equipment	3,788,298	3,933,279	3,933,798	3,934,767	3,889,998	3,886,209	3,886,114
71		Total All Plants	<u>\$ 438,820,593</u>	<u>\$ 437,299,649</u>	<u>\$ 437,325,635</u>	<u>\$ 437,871,353</u>	<u>\$ 437,908,045</u>	<u>\$ 436,664,664</u>	<u>\$ 437,813,129</u>

BLACK HILLS POWER, INC.
STEAM PRODUCTION BY PLANT
For the Test Year Ended September 30, 2013

Line No.	FERC Acct. #	Description	(h)	(i)	(j)	(k)	(l)	(m)	(n)
			April 2013	May 2013	June 2013	July 2013	August 2013	September 2013	13 Month Average
53		Wyodak Plant							
54	310	Land	109,191	109,191	109,191	109,191	109,191	109,191	109,191
55	311	Structures and Improvements	9,159,359	9,159,359	9,159,359	9,158,962	9,158,962	9,158,962	9,162,227
56	312	Boiler Plant Equipment	76,714,216	76,707,028	76,834,246	76,649,839	76,649,839	76,649,839	76,788,425
57	313	Engines and Engine Driven Generator	341,748	341,748	341,748	341,748	341,748	341,748	341,878
58	314	Turbogenerator Units	15,109,260	15,128,661	15,128,661	15,052,016	15,052,016	15,052,016	15,108,595
59	315	Accessory Electric Equipment	6,616,783	6,616,783	6,616,783	6,605,359	6,605,359	6,605,359	6,616,709
60	316	Miscellaneous Power Plant Equipment	1,026,575	1,026,575	1,026,575	1,026,658	1,026,658	1,026,658	1,009,615
61		Total Wyodak Plant	<u>109,077,132</u>	<u>109,039,344</u>	<u>109,216,563</u>	<u>108,943,773</u>	<u>108,943,773</u>	<u>108,943,773</u>	<u>109,136,639</u>
62									
63		Totals							
64	310	Land	333,639	333,639	333,639	333,639	333,639	333,639	333,639
65	311	Structures and Improvements	40,602,084	40,576,754	40,576,754	40,886,079	40,968,068	40,968,068	40,664,700
66	312	Boiler Plant Equipment	240,355,133	240,318,460	240,521,378	240,342,289	240,212,116	240,188,506	240,174,418
67	313	Engines and Engine Driven Generator	341,748	341,748	341,748	341,748	341,748	341,748	341,878
68	314	Turbogenerator Units	127,472,653	127,636,807	127,850,336	127,780,508	127,612,175	127,668,688	127,584,112
69	315	Accessory Electric Equipment	24,932,370	24,932,370	24,445,719	24,627,509	24,616,665	24,616,665	24,845,247
70	316	Miscellaneous Power Plant Equipment	3,886,114	3,836,114	3,907,785	3,912,371	3,949,803	3,979,486	3,905,703
71		Total All Plants	<u>\$ 437,923,741</u>	<u>\$ 438,075,891</u>	<u>\$ 437,977,359</u>	<u>\$ 438,224,143</u>	<u>\$ 438,045,057</u>	<u>\$ 438,096,800</u>	<u>\$ 437,849,697</u>

BLACK HILLS POWER, INC.
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Line No.	Work Order	Description	Amount	Start Date	Period Closed
1		PRODUCTION			
2	VARIOUS	VARIOUS UNDER \$100,000	492,001	VARIOUS	VARIOUS
3	16698	BHP'S SHARE OF WYODAK 1 (COMPLETED PROJECTS)	182,740	9/3/2003	1
4	16698	BHP'S SHARE OF WYODAK 1 (COMPLETED PROJECTS)	267,864	9/3/2003	4
5	16698	BHP'S SHARE OF WYODAK 1 (COMPLETED PROJECTS)	192,073	9/3/2003	8
6	16948	BEN FRENCH-OVERHEAD CRANE UPGRADE	134,077	1/24/2007	10
7	16980	BEN F STATIC EXCITER UPGRADE (also see 2008-50088)	110,420	8/3/2007	8
8	17013	NSCT#1-INLINE GAS HEATER	136,241	1/23/2008	10
9	17055	OSAGE-REWIND OF #2 GENERATOR FIELD	313,906	4/4/2008	9
10	17074	BEN FRENCH-REPL TUBES ON MAIN CONDENSER	452,857	4/25/2008	11
11	17112	NSCT#1-GEAR BOX/CLUTCH REPLACEMENT	154,410	7/1/2008	10
12		TOTAL MAJOR ADDITIONS	<u>2,436,589</u>		
13					
14	VARIOUS	FERC ACCT 311	(31,964)	VARIOUS	VARIOUS
15	VARIOUS	FERC ACCT 312	(213,821)	VARIOUS	VARIOUS
16	VARIOUS	FERC ACCT 314	(152,219)	VARIOUS	VARIOUS
17	VARIOUS	FERC ACCT 315	(27,661)	VARIOUS	VARIOUS
18	VARIOUS	FERC ACCT 316	(6,826)	VARIOUS	VARIOUS
19	VARIOUS	FERC ACCT 344	(130,003)	VARIOUS	VARIOUS
20		TOTAL MAJOR RETIREMENTS	<u>(562,495)</u>		
21					
22		TRANSMISSION			
23	VARIOUS	VARIOUS UNDER \$100,000	232,845	VARIOUS	VARIOUS
24	87543	PREL.,CUSTER-HILL CITY 69KV REBUILD	1,078,205	6/13/2003	12
25		TOTAL MAJOR ADDITIONS	<u>1,311,050</u>		
26					
27	VARIOUS	FERC ACCT 353	(40,909)	VARIOUS	VARIOUS
28	VARIOUS	FERC ACCT 355	(32,869)	VARIOUS	VARIOUS
29	VARIOUS	FERC ACCT 356	(61,670)	VARIOUS	VARIOUS
30		TOTAL MAJOR RETIREMENTS	<u>(135,448)</u>		
31					
32		DISTRIBUTION			
33	VARIOUS	VARIOUS UNDER \$100,000	4,471,534	VARIOUS	VARIOUS
34	15272	LAWRENCE CO BLANKET	101,429	5/23/1994	4
35	15272	LAWRENCE CO BLANKET	135,783	5/23/1994	10
36	15273	PENNINGTON COUNTY BLANKET	273,681	12/10/1994	4
37	15273	PENNINGTON COUNTY BLANKET	195,488	12/10/1994	7
38	15273	PENNINGTON COUNTY BLANKET	233,470	12/10/1994	10
39	15273	PENNINGTON COUNTY BLANKET	135,902	12/10/1994	12
40	16631	TRANSFORMER BWO 2003,04,05,06,07,08	443,463	1/2/2003	2
41	16631	TRANSFORMER BWO 2003,04,05,06,07,08	197,692	1/2/2003	3
42	16631	TRANSFORMER BWO 2003,04,05,06,07,08	185,956	1/2/2003	4
43	16631	TRANSFORMER BWO 2003,04,05,06,07,08	240,050	1/2/2003	5
44	16631	TRANSFORMER BWO 2003,04,05,06,07,08	167,332	1/2/2003	6
45	16631	TRANSFORMER BWO 2003,04,05,06,07,08	117,571	1/2/2003	7
46	16631	TRANSFORMER BWO 2003,04,05,06,07,08	162,319	1/2/2003	8
47	16631	TRANSFORMER BWO 2003,04,05,06,07,08	172,039	1/2/2003	9
48	16631	TRANSFORMER BWO 2003,04,05,06,07,08	227,244	1/2/2003	11
49	16938	BHP METER BLANKET 2009,2008,2007	347,779	1/9/2007	5
50	87856	SPRUCE GULCH TO WHITEWOOD 69KV	3,645,217	9/5/2003	12
51	89961	IRON CREEK-SPEARFISH ROAD 69/24.9KV,PREL	760,835	12/3/2004	9
52	90664	RAMKOTA CONVENTION CENTER	346,659	5/13/2005	9
53	91993	DESIGN FOR SPEARFISH HYDRO 12.47KV SUB	1,111,393	4/21/2006	3
54	92433	THE TIMBERS SUBDIVISION	158,770	8/22/2006	4
55	92993	SPEARFISH PARK GETAWAY CIRCUITS	453,445	1/11/2007	3
56	93013	HWY 79 ROAD MOVE PHS I (BLKHWK-PDMNT)	128,836	1/18/2007	9
57	94098	69KV BREAKER REPLACEMENT AT LOOKOUT SUB	277,854	12/11/2007	11
58		TOTAL MAJOR ADDITIONS	<u>14,691,744</u>		

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Line No.	Work Order	Description	Amount	Start Date	Period Closed
59		DISTRIBUTION			
60	VARIOUS	FERC ACCT 360	(2,482)	VARIOUS	VARIOUS
61	VARIOUS	FERC ACCT 362	(264,709)	VARIOUS	VARIOUS
62	VARIOUS	FERC ACCT 364	(532,203)	VARIOUS	VARIOUS
63	VARIOUS	FERC ACCT 365	(326,440)	VARIOUS	VARIOUS
64	VARIOUS	FERC ACCT 367	(72,373)	VARIOUS	VARIOUS
65	VARIOUS	FERC ACCT 368	(209,124)	VARIOUS	VARIOUS
66	VARIOUS	FERC ACCT 369	(9,107)	VARIOUS	VARIOUS
67	VARIOUS	FERC ACCT 370	(2,699,117)	VARIOUS	VARIOUS
68	VARIOUS	FERC ACCT 371	(9,598)	VARIOUS	VARIOUS
69	VARIOUS	FERC ACCT 373	(9,536)	VARIOUS	VARIOUS
70		TOTAL MAJOR RETIREMENTS	<u>(4,134,689)</u>		
71					
72		GENERAL			
73	VARIOUS	VARIOUS UNDER \$100,000	931,531	VARIOUS	VARIOUS
74	91002	MAYER RADIO MICROWAVE SYSTEM	711,793	8/11/2005	9
75	91003	MAYER RADIO TRUNK RADIO SYSTEM	2,657,267	8/11/2005	9
76	93140	SANDERS RANCH - DEVELOP TOWER SITE	283,472	2/26/2007	4
77		TOTAL MAJOR ADDITIONS	<u>4,584,064</u>		
78					
79	VARIOUS	FERC ACCT 390	(13,548)	VARIOUS	VARIOUS
80	VARIOUS	FERC ACCT 391	12,095	VARIOUS	VARIOUS
81	VARIOUS	FERC ACCT 392	(126,895)	VARIOUS	VARIOUS
82	VARIOUS	FERC ACCT 394	(52,821)	VARIOUS	VARIOUS
83	VARIOUS	FERC ACCT 395	(53,950)	VARIOUS	VARIOUS
84	VARIOUS	FERC ACCT 397	(576,526)	VARIOUS	VARIOUS
85		TOTAL MAJOR RETIREMENTS	<u>(811,645)</u>		
86					
87					
88		Grand Total	<u>17,379,170</u>		

BLACK HILLS POWER, INC.
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Line No.	Work Order	Description	Amount	Start Date	Period Closed
1		PRODUCTION			
2	VARIOUS	VARIOUS UNDER \$100,000	732,499	VARIOUS	VARIOUS
3	99153075	NS1-ASH BARGE RETAINING WALL	105,667	2/17/2009	12
4	99151231	NSCT1-S-5 BLOCK UPGRADE	114,130	2/17/2009	10
5	99150073	BEN FRENCH-ASH POND LINING	225,943	2/17/2009	9
6	99150087	BEN FRENCH-TURBINE UPGRADE	336,510	2/17/2009	10
7	99150008	ASHPOND, GENERATOR	386,172	2/17/2009	9
8	99151234	NSCT#1-PRE-MIXER/FUEL SYSTEM CLEANI	542,173	2/17/2009	12
9	99155012	BHPS SHARE OF WYODAK I CAPITAL	1,155,752	2/17/2009	2
10	99150008	HIGH PRESSURE TURBINE	3,220,506	2/17/2009	8
11	99154144	NS2-ACC EXPANSION-NSC	8,259,558	2/17/2009	5
12		TOTAL MAJOR ADDITIONS	<u>15,078,910</u>		
13					
14	VARIOUS	FERC ACCT 311	(277,476)	VARIOUS	VARIOUS
15	VARIOUS	FERC ACCT 312	(333,334)	VARIOUS	VARIOUS
16	VARIOUS	FERC ACCT 314	(64,646)	VARIOUS	VARIOUS
17	VARIOUS	FERC ACCT 316	(1,749)	VARIOUS	VARIOUS
18	VARIOUS	FERC ACCT 342	(131,849)	VARIOUS	VARIOUS
19	VARIOUS	FERC ACCT 344	(2,643,127)	VARIOUS	VARIOUS
20	VARIOUS	FERC ACCT 345	(3,000)	VARIOUS	VARIOUS
21		TOTAL MAJOR RETIREMENTS	<u>(3,455,181)</u>		
22					
23		TRANSMISSION			
24	VARIOUS	VARIOUS UNDER \$100,000	90,836	VARIOUS	VARIOUS
25	99157710	LKO SUB 230KV TRANSFORMER ADDN	109,182	8/29/2007	5
26	99156250	230KV BREAKER REPLACEMENT	117,208	2/17/2009	4
27	99156226	HTM 230KV	120,720	2/17/2009	6
28	99156225	ROW FIRST CLEARING 230KV	130,705	2/17/2009	6
29	99156257	NERC CIP COMPLIANCE	183,317	2/17/2009	5
30	99156251	WYGEN III-230KV SUB ADDITION (DONKE	4,531,907	1/24/2007	10
31	99156252	DONKEY CREEK TO PUMPKIN BUTTES 230K	11,244,045	2/17/2009	11
32		TOTAL MAJOR ADDITIONS	<u>16,527,918</u>		
33					
34	VARIOUS	FERC ACCT 353	(153,722)	VARIOUS	VARIOUS
35		TOTAL MAJOR RETIREMENTS	<u>(153,722)</u>		
36					
37		DISTRIBUTION			
38	VARIOUS	VARIOUS UNDER \$100,000	891,378	VARIOUS	VARIOUS
39	99157019	CUSTER COUNTY BLANKET	116,293	2/17/2009	12
40	99157231	CUSTER CONV., NEW CKT & BKR REPL	125,958	2/17/2009	6
41	99157006	REPLACE AND STUB DISTRIBUTION POLES	135,221	2/17/2009	7
42	99156259	REPLACE WEST HILL SUB REACTOR BANK	154,269	1/8/2009	4
43	99157017	BUTTE COUNTY BLANKET	160,938	3/3/2008	6
44	99157722	PACTOLA SUB CAPACITOR BANK	172,057	9/24/2008	11
45	99157701	REPLACE 69KV BREAKERS	191,651	1/19/2009	1
46	99157715	EDGEMONT 69KV CAPACITOR ADDITION	204,431	2/17/2009	6
47	99157222	BENCHMARK TO NEMO REBUILD	205,357	2/17/2009	7
48	99157210	RECONDUCTOR 2S67	220,481	2/17/2009	4
49	99157140	HAZARD TREE MITIGATION/DIST.	262,403	8/16/2008	1
50	99157016	MEADE COUNTY BLANKET	271,237	2/17/2009	9
51	99157000	LAWRENCE COUNTY BLANKET PROJECT	383,216	2/17/2009	7
52	99157012	ROAD IMPROVEMENTS PROJECTS	447,456	1/1/2009	9
53	99157076	SPEARFISH VOLTAGE CONVERSION	458,563	8/6/2006	6
54	99157007	REPLACE UNDERGROUND	468,877	12/11/1998	1
55	99157003	METER BLANKET	608,165	2/17/2009	3
56	99157015	PENNINGTON COUNTY BLANKET	801,924	10/30/2008	1
57	99157009	BETTERMENT PROJECT < \$25000	906,827	3/11/1994	6
58	99157230	NE RC SUB ADDITION	1,039,803	2/17/2009	6
59	99157002	BLANKET PROJECT - TRANSFORMERS	1,154,030	2/17/2009	5
60	99157001	CUSTOMER PROJECTS OVER \$5000	2,588,332	3/11/1994	7
61	99157710	LKO SUB 230KV TRANSFORMER ADDN	3,052,703	8/29/2007	5
62		TOTAL MAJOR ADDITIONS	<u>15,021,571</u>		

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Line No.	Work Order	Description	Amount	Start Date	Period Closed
63		DISTRIBUTION			
64	VARIOUS	FERC ACCT 362	(229,670)	VARIOUS	VARIOUS
65	VARIOUS	FERC ACCT 364	(91,560)	VARIOUS	VARIOUS
66	VARIOUS	FERC ACCT 365	(137,018)	VARIOUS	VARIOUS
67	VARIOUS	FERC ACCT 366	(29,330)	VARIOUS	VARIOUS
68	VARIOUS	FERC ACCT 367	(137,299)	VARIOUS	VARIOUS
69	VARIOUS	FERC ACCT 368	(189,988)	VARIOUS	VARIOUS
70	VARIOUS	FERC ACCT 369	(6,550)	VARIOUS	VARIOUS
71	VARIOUS	FERC ACCT 370	(141,888)	VARIOUS	VARIOUS
72	VARIOUS	FERC ACCT 371	(5,599)	VARIOUS	VARIOUS
73	VARIOUS	FERC ACCT 373	(13,672)	VARIOUS	VARIOUS
74		TOTAL MAJOR RETIREMENTS	<u>(982,574)</u>		
75					
76		GENERAL			
77	VARIOUS	VARIOUS UNDER \$100,000	596,174	VARIOUS	VARIOUS
78	99159958	DEADWOOD-PURCHASE NEW SNOW MACHINE	122,355	10/30/2008	7
79	99159795	MOBILE RADIO ADDITIONS	165,286	10/24/2008	6
80	99159088	PC PURCHASES	168,779	2/17/2009	9
81	99155012	BHPS SHARE OF WYODAK I CAPITAL	232,709	2/17/2009	2
82	99158019	GENERAL FACILITIES CONSTRUCTION BLA	247,217	2/17/2009	12
83	99154129	NS2-CMMS SYSTEM	531,024	2/17/2009	6
84	99158002	TRANSPORTATION BLANKET	1,101,655	11/4/2008	7
85		TOTAL MAJOR ADDITIONS	<u>3,165,198</u>		
86					
87	VARIOUS	FERC ACCT 390	(289,344)	VARIOUS	VARIOUS
88	VARIOUS	FERC ACCT 391	(55,539)	VARIOUS	VARIOUS
89	VARIOUS	FERC ACCT 392	(456,297)	VARIOUS	VARIOUS
90	VARIOUS	FERC ACCT 397	(1,782)	VARIOUS	VARIOUS
91		TOTAL MAJOR RETIREMENTS	<u>(802,962)</u>		
92					
93					
94		Grand Total	<u><u>44,399,158</u></u>		

BLACK HILLS POWER, INC.
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Line No.	Work Order	Description	Amount	Start Date	Period Closed
1		PRODUCTION			
2	VARIOUS	VARIOUS UNDER \$100,000	(40,960)	VARIOUS	VARIOUS
3	99152067	OSAGE OUTFALL UPGRADE	121,590	10/20/2008	9
4	99154155	NS2-CDS DOSING VALVE PROJECT	127,197	11/3/2008	9
5	99150008	PRODUCTION CONTINGENCY	185,243	1/29/2009	2
6	99154139	NS2-MERCURY CEMS	263,430	12/8/2008	2
7	99153080	NS1-REPLACE PRECIPITATOR ROOF	630,309	12/1/2008	9
8	99154153	NS2-BOILER WATERWALL REPLACEMENT	722,915	11/12/2008	9
9	99154145	BHSC-NSC-WELL #15	799,364	6/27/2008	6
10	99153083	NS1-TURBINE MAJOR OVERHAUL-CAPITAL	822,176	2/24/2009	9
11	99155012	BHPS SHARE OF WYODAK I CAPITAL	1,036,073	3/30/2004	2
12	99154148	NS2-STEAM TURBINE DIAPHRAGM UPGRADE	1,248,042	2/10/2009	6
13	99153081	NS1-BOILER MAJOR MTC-CAPITAL	1,857,786	9/19/2008	9
14		TOTAL MAJOR ADDITIONS	<u>7,773,165</u>		
15					
16	VARIOUS	FERC ACCT 311	(14,793)	VARIOUS	VARIOUS
17	VARIOUS	FERC ACCT 312	(1,926,356)	VARIOUS	VARIOUS
18	VARIOUS	FERC ACCT 314	(706,747)	VARIOUS	VARIOUS
19	VARIOUS	FERC ACCT 315	(7,797)	VARIOUS	VARIOUS
20	VARIOUS	FERC ACCT 316	(14,022)	VARIOUS	VARIOUS
21	VARIOUS	FERC ACCT 345	(22,322)	VARIOUS	VARIOUS
22		TOTAL MAJOR RETIREMENTS	<u>(2,692,037)</u>		
23					
24		TRANSMISSION			
25	VARIOUS	VARIOUS UNDER \$100,000	137,722	VARIOUS	VARIOUS
26	99156258	SO RC 230KV CAPACITOR BANKS	2,294,908	1/19/2009	12
27		TOTAL MAJOR ADDITIONS	<u>2,432,630</u>		
28					
29	VARIOUS	FERC ACCT 355	(6,182)	VARIOUS	VARIOUS
30		TOTAL MAJOR RETIREMENTS	<u>(6,182)</u>		
31					
32		DISTRIBUTION			
33	VARIOUS	VARIOUS UNDER \$100,000	556,773	VARIOUS	VARIOUS
34	99157197	ROW CLEARING 69KV	106,471	7/3/2008	4
35	99157140	HAZARD TREE MITIGATION/DIST.	107,295	4/28/2008	9
36	99157249	RECONDUCTOR LACROSSE STREET	119,738	12/10/1994	10
37	99157000	LAWRENCE COUNTY BLANKET PROJECT	158,706	5/23/1994	7
38	99157248	RECONDUCTOR SOUTH CANYON RD	178,377	12/10/1994	9
39	99157210	RECONDUCTOR 2567	198,667	12/8/2008	9
40	99157231	FALL RIVER HOSPITAL DIST RECONDUCTO	239,682	4/30/1994	7
41	99157002	BLANKET PROJECT - TRANSFORMERS	275,593	8/8/1995	5
42	99157012	ROAD IMPROVEMENTS PROJECTS	279,313	3/11/1994	9
43	99157007	REPLACE UNDERGROUND	290,809	12/10/1994	1
44	99157015	PENNINGTON COUNTY BLANKET	300,528	12/10/1994	1
45	99157223	NEWELL TO VALE REBUILD	342,997	8/27/2004	7
46	99157234	FALL RIVER HOSPITAL DIST RECONDUCTO	358,669	4/30/1994	5
47	99157006	REPLACE AND STUB DISTRIBUTION POLES	361,670	3/11/1994	6
48	99157003	METER BLANKET	563,563	2/1/2008	3
49	99157009	BETTERMENT PROJECT < \$25000	687,405	3/11/1994	12
50	99157714	WHITEWOOD SUB 69KV BREAKER ADDITION	687,620	8/30/2007	9
51	99157076	SPEARFISH VOLTAGE CONVERSION	841,695	5/23/1994	4
52	99157001	CUSTOMER PROJECTS OVER \$5000	1,123,457	3/11/1994	1
53	99156006	TRANSMISSION CONTINGENCY	1,562,695	3/18/2009	4
54	99157718	REPL 230KV/69KV XFMR #2 AT LANGE SU	2,836,740	8/19/2008	9
55	99157700	WINDY FLATS-PACTOLA 69KV LINE REBU	3,407,685	1/8/2009	10
56		TOTAL MAJOR ADDITIONS	<u>15,586,148</u>		

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57		DISTRIBUTION			
58	VARIOUS	FERC ACCT 362	(88,991)	VARIOUS	VARIOUS
59	VARIOUS	FERC ACCT 364	(503,997)	VARIOUS	VARIOUS
60	VARIOUS	FERC ACCT 365	(171,422)	VARIOUS	VARIOUS
61	VARIOUS	FERC ACCT 366	(36,717)	VARIOUS	VARIOUS
62	VARIOUS	FERC ACCT 367	(83,193)	VARIOUS	VARIOUS
63	VARIOUS	FERC ACCT 368	(271,741)	VARIOUS	VARIOUS
64	VARIOUS	FERC ACCT 369	(5,457)	VARIOUS	VARIOUS
65	VARIOUS	FERC ACCT 370	(7,734,738)	VARIOUS	VARIOUS
66	VARIOUS	FERC ACCT 371	(2,221)	VARIOUS	VARIOUS
67	VARIOUS	FERC ACCT 373	(5,324)	VARIOUS	VARIOUS
68		TOTAL MAJOR RETIREMENTS	<u>(8,903,801)</u>		
69					
70		GENERAL			
71	VARIOUS	VARIOUS UNDER \$100,000	412,193	VARIOUS	VARIOUS
72	99158002	TRANSPORTATION BLANKET	266,059	9/5/2008	6
73	99158010	FURNITURE BLANKET	297,157	1/6/2009	4
74		TOTAL MAJOR ADDITIONS	<u>975,409</u>		
75					
76	VARIOUS	FERC ACCT 391	(19,740)	VARIOUS	VARIOUS
77	VARIOUS	FERC ACCT 392	(245,105)	VARIOUS	VARIOUS
78	VARIOUS	FERC ACCT 394	(197,808)	VARIOUS	VARIOUS
79	VARIOUS	FERC ACCT 397	(3,792)	VARIOUS	VARIOUS
80		TOTAL MAJOR RETIREMENTS	<u>(466,445)</u>		
81					
82					
83		Grand Total	<u><u>14,698,887</u></u>		

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Line No.	Work Order	Description	Amount	Start Date	Period Closed
1		PRODUCTION			
2	VARIOUS	VARIOUS UNDER \$100,000	1,285,732	VARIOUS	VARIOUS
3	99154215	NS2-"B" PULVERIZER ROLL WHEEL REPLA	121,497	8/11/2009	10
4	99153084	NS1-CONDENSER FAN DRIVE UPGRADE	132,054	1/1/2011	7
5	99154182	NS2-REPL FAILING BATTERY STRING	137,180	9/1/2009	7
6	10040169	NS1-STACK UPGRADES	236,052	2/17/2009	2
7	99154204	NS2-PULV 1B WEAR COMPONENTS-MAJOR	324,385	2/17/2009	9
8	99153082	NS1-POWER CENTER UPGRADE	656,400	2/17/2009	8
9	10041974	NSCT1-REPL GEARBOX/REPAIR ENGINE	874,501	9/1/2009	2
10	99154146	BHSC-NSC-WATER TREAT SYSTEM EQUIP	1,130,140	2/17/2009	8
11	99154147	BHSC-NSC-NEW ADMIN BUILDING	1,620,885	2/17/2009	7
12	99155012	BHPS SHARE OF WYODAK I CAPITAL	10,397,483	2/17/2009	1
13	99155012	SO2 and PM Emission Control Upgrade	25,007,134	2/17/2009	1
14	99155012	NOX Clean Air Initiative	2,552,915	2/17/2009	1
15		TOTAL MAJOR ADDITIONS	<u>44,476,358</u>		
16					
17	VARIOUS	FERC ACCT 310	(302)	VARIOUS	VARIOUS
18	VARIOUS	FERC ACCT 311	(166,496)	VARIOUS	VARIOUS
19	VARIOUS	FERC ACCT 312	(9,853,857)	VARIOUS	VARIOUS
20	VARIOUS	FERC ACCT 314	(1,726,137)	VARIOUS	VARIOUS
21	VARIOUS	FERC ACCT 315	(392,168)	VARIOUS	VARIOUS
22	VARIOUS	FERC ACCT 316	(44,236)	VARIOUS	VARIOUS
23	VARIOUS	FERC ACCT 342	(10,000)	VARIOUS	VARIOUS
24	VARIOUS	FERC ACCT 344	(310,176)	VARIOUS	VARIOUS
25		TOTAL MAJOR RETIREMENTS	<u>(12,503,372)</u>		
26					
27		TRANSMISSION			
28	VARIOUS	VARIOUS UNDER \$100,000	157,576	VARIOUS	VARIOUS
29	99156006	TRANSMISSION CONTINGENCY	105,033	2/17/2009	6
30	99156276	DEVELOP/IMPLEMENT OATI (FERC & NERC	108,277	6/23/2009	10
31	99156250	230KV BREAKER REPLACEMENT	115,483	2/22/2010	11
32	99155503	WYGEN 3-EQUIPMENT PROCUREMENT	298,888	2/17/2009	6
33	99159092	7 CORE SYSTEMS UNIFICATION PROJECT-	613,707	2/17/2009	7
34	99156272	WYGEN 1/WYODAK 230KV TO DONKEY CREE	988,382	9/16/2009	1
35	99156271	DONKEY CREEK SUB BAY ADDITION	1,512,718	1/19/2009	10
36	99156254	PUMPKIN BUTTE TO CASPER/DJ 230KV LI	22,255,857	10/26/2006	7
37		TOTAL MAJOR ADDITIONS	<u>26,155,921</u>		
38					
39	VARIOUS	FERC ACCT 350	(156,441)	VARIOUS	VARIOUS
40	VARIOUS	FERC ACCT 353	(1,720,812)	VARIOUS	VARIOUS
41	VARIOUS	FERC ACCT 355	(38,415)	VARIOUS	VARIOUS
42		TOTAL MAJOR RETIREMENTS	<u>(1,915,668)</u>		

BLACK HILLS POWER, INC.
SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION
For the Year Ended December 31, 2011

Schedule D-4 2011
Page 2 of 3

Line No.	Work Order	Description	Amount	Start Date	Period Closed
43		DISTRIBUTION			
44	VARIOUS	VARIOUS UNDER \$100,000	484,622	VARIOUS	VARIOUS
45	99157724	LANGE TO STURGIS 69KV	104,031	2/5/2010	12
46	10040064	Inv New Cust Undg svc/Meter Enclos	109,446	2/17/2009	7
47	99157018	FALL RIVER COUNTY BLANKET	110,264	9/10/2009	6
48	99157133	OH DISTRIBUTION RELIABILITY	110,373	2/5/2010	11
49	10040059	Inv New Cust Elec Strt Lt Blanket	114,127	3/3/2008	6
50	99157017	BUTTE COUNTY BLANKET	120,155	2/17/2009	6
51	99157007	REPLACE UNDERGROUND	122,583	7/16/2010	4
52	99157174	HTM 69KV	133,426	7/16/2010	12
53	99157197	ROW CLEARING 69KV	139,727	7/11/2009	12
54	99157140	HAZARD TREE MITIGATION/DIST.	142,209	2/17/2009	6
55	99157012	ROAD IMPROVEMENTS PROJECTS	147,637	2/17/2009	10
56	99157019	CUSTER COUNTY BLANKET	155,051	2/17/2009	12
57	99157016	MEADE COUNTY BLANKET	190,733	9/11/2009	9
58	99157243	RECONDUCTOR NEW 404, DIST 4.16KV	200,955	2/17/2009	8
59	99157003	METER BLANKET	231,344	10/4/2010	8
60	10040420	OSAGE 69KV VOLTAGE SUPPORT	233,031	2/5/2010	11
61	10040054	Repl Elec ext or Gas Mains Blanket	246,714	1/27/2010	6
62	99157245	REPL RECT. WOUND DIST SUB XFMR	279,000	7/11/2009	12
63	99157240	WEST CHICAGO REBUILD	323,957	2/17/2009	6
64	99157000	LAWRENCE COUNTY BLANKET PROJECT	336,531	9/11/2009	2
65	99157006	REPLACE AND STUB DISTRIBUTION POLES	418,399	2/17/2009	5
66	99157225	MINNESOTA STREET FEEDER	606,597	12/1/2009	5
67	99157223	NEWELL TO VALE REBUILD	607,795	2/11/2009	6
68	99157002	BLANKET PROJECT - TRANSFORMERS	669,509	8/6/2006	5
69	99157015	PENNINGTON COUNTY BLANKET	846,707	2/17/2009	1
70	99157001	CUSTOMER PROJECTS OVER \$5000	849,891	9/8/2008	6
71	99157009	BETTERMENT PROJECT < \$25000	1,016,205	2/5/2010	6
72	99157716	WHITEWOOD TO PIEDMONT 69KV LINE REB	1,123,373	1/29/2010	12
73	10040058	Inv New Cust Elec Serv OH Blanket	1,220,097	2/5/2010	7
74	99156277	REPLACE 70MVA XFMR AT WYODAK SUB	1,562,774	2/17/2009	12
75		TOTAL MAJOR ADDITIONS	<u>12,957,263</u>		

BLACK HILLS POWER, INC.
SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION
For the Year Ended December 31, 2011

Schedule D-4 2011
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Line No.	Work Order	Description	Amount	Start Date	Period Closed
76		DISTRIBUTION			
77	VARIOUS	FERC ACCT 362	(107,979)	VARIOUS	VARIOUS
78	VARIOUS	FERC ACCT 364	(205,581)	VARIOUS	VARIOUS
79	VARIOUS	FERC ACCT 365	(223,457)	VARIOUS	VARIOUS
80	VARIOUS	FERC ACCT 366	(23,722)	VARIOUS	VARIOUS
81	VARIOUS	FERC ACCT 367	(159,532)	VARIOUS	VARIOUS
82	VARIOUS	FERC ACCT 368	(418,408)	VARIOUS	VARIOUS
83	VARIOUS	FERC ACCT 369	(18,998)	VARIOUS	VARIOUS
84	VARIOUS	FERC ACCT 371	(12,814)	VARIOUS	VARIOUS
85	VARIOUS	FERC ACCT 373	(14,099)	VARIOUS	VARIOUS
86		TOTAL MAJOR RETIREMENTS	<u>(1,184,590)</u>		
87					
88		GENERAL			
89	VARIOUS	VARIOUS UNDER \$100,000	783,664	VARIOUS	VARIOUS
90	99154147	BHSC-NSC-NEW ADMIN BUILDING	104,099	4/8/2009	7
91	99155016	NSC - POWER DELIVERY CONTROL NETWORK	114,508	8/25/2009	12
92	99159865	BHP GIS MAPPING SYSTEM	189,434	5/10/2011	10
93	99158022	CAPITAL FACILITIES BLANKET-2010	395,639	5/6/2009	12
94	10040395	FLEET PURCHASED BHP	409,657	2/17/2009	1
95	99159093	POWERPLANT CAPITAL	512,882	2/17/2009	8
96	99159092	7 CORE SYSTEMS UNIFICATION PROJECT-	824,346	4/7/2010	10
97	99158002	TRANSPORTATION BLANKET	1,033,885	5/18/2011	6
98		TOTAL MAJOR ADDITIONS	<u>4,368,113</u>		
99					
100	VARIOUS	FERC ACCT 390	(14,461)	VARIOUS	VARIOUS
101	VARIOUS	FERC ACCT 391	(1,402,990)	VARIOUS	VARIOUS
102	VARIOUS	FERC ACCT 392	(257,722)	VARIOUS	VARIOUS
103	VARIOUS	FERC ACCT 393	(15,047)	VARIOUS	VARIOUS
104	VARIOUS	FERC ACCT 394	(1,133,272)	VARIOUS	VARIOUS
105	VARIOUS	FERC ACCT 395	(327,391)	VARIOUS	VARIOUS
106	VARIOUS	FERC ACCT 397	(267,831)	VARIOUS	VARIOUS
107	VARIOUS	FERC ACCT 398	(187,704)	VARIOUS	VARIOUS
108		TOTAL MAJOR RETIREMENTS	<u>(3,606,418)</u>		
109					
110					
111		Grand Total	<u>68,747,607</u>		

BLACK HILLS POWER, INC.
SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION
For the Year Ended December 31, 2012

Schedule D-4 2012
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Line No.	Work Order	Description	Amount	Start Date	Period Closed
1		PRODUCTION			
2	VARIOUS	VARIOUS UNDER \$100,000	\$ 754,119	VARIOUS	VARIOUS
3	10042616	NSCT1-HYD CONTROL UNIT REPL	103,042	8/8/2011	6
4	10040181	NSC COMMON-ARC FLASH-PHASE 2	107,734	6/3/2011	6
5	10040206	NSC COMMON-SERVER INFRASTRUCTURE UP	122,911	4/28/2011	12
6	10043825	BEN F CT NAT GAS PIPELINE	155,467	12/16/2011	6
7	10043153	NSC - POTABLE WATER TANK	198,307	10/25/2011	10
8	10044404	NS2-PULV ROLL WHEEL REPL	226,680	2/27/2012	9
9	10044925	NS2-TURBINE PACKING REPLACEMENT	277,053	5/7/2012	11
10	99154118	NS2-AIR HEATER BASKET REPLACEMENT	494,933	12/14/2011	9
11	99154177	NS2/WYGEN 1-PAC EQUIPMENT PROJECT	580,834	1/5/2009	8
12	10042502	NS2-TURB CNTRLS UPGRADE	763,825	12/16/2011	11
13	99155012	BHPS SHARE OF WYODAK I CAPITAL	1,185,678	VARIOUS	VARIOUS
14	10045075	NS2-GSU TRANSFORMER REPLACE	2,038,712	6/22/2012	12
15		TOTAL MAJOR ADDITIONS	\$ 7,009,294		
16					
17	VARIOUS	FERC ACCT 311	(85,125)	VARIOUS	VARIOUS
18	VARIOUS	FERC ACCT 312	(2,012,433)	VARIOUS	VARIOUS
19	VARIOUS	FERC ACCT 314	(880,484)	VARIOUS	VARIOUS
20	VARIOUS	FERC ACCT 315	(2,794)	VARIOUS	VARIOUS
21	VARIOUS	FERC ACCT 316	(42,750)	VARIOUS	VARIOUS
22	VARIOUS	FERC ACCT 342	(1,074)	VARIOUS	VARIOUS
23	VARIOUS	FERC ACCT 344	(105,546)	VARIOUS	VARIOUS
24		TOTAL MAJOR RETIREMENTS	\$ (3,130,206)		
25					
26		TRANSMISSION			
27	VARIOUS	VARIOUS UNDER \$100,000	383,781	VARIOUS	VARIOUS
28	99159949	NEW SERVICE CENTER	223,952	7/22/2008	10
29	99156249	NEW NORTHERN HILLS 230KV SUBSTATION	254,255	4/30/2009	4
30	99156006	TRANSMISSION CONTINGENCY	373,793	VARIOUS	VARIOUS
31	99156270	MINNEKAHTA SUBSTATION	1,886,440	1/27/2010	9
32		TOTAL MAJOR ADDITIONS	\$ 3,122,221		
33					
34	VARIOUS	FERC ACCT 350	(380,392)	VARIOUS	VARIOUS
35	VARIOUS	FERC ACCT 355	(63,057)	VARIOUS	VARIOUS
36	VARIOUS	FERC ACCT 356	(6,095)	VARIOUS	VARIOUS
37		TOTAL MAJOR RETIREMENTS	\$ (449,544)		
38					
39		DISTRIBUTION			
40	VARIOUS	VARIOUS UNDER \$100,000	898,662	VARIOUS	VARIOUS
41	10040061	INV REPL ELEC SERVICE OH	106,504	8/15/2010	VARIOUS
42	10040062	ELEC PRI EXTENSION	108,817	8/15/2010	VARIOUS
43	10040059	INV NEW CUST ELEC STRT LT	113,919	8/15/2010	VARIOUS
44	99157701	REPLACE 69KV BREAKERS	141,076	2/19/2010	5
45	99157246	BELLE FOURCHE CONVERSION	162,586	6/12/2012	12
46	10042633	Lookout Reactor Replacement	170,821	1/31/2012	9
47	99157252	RECONDUCTOR FROM CUSTER TO CUSTER	254,175	8/5/2011	10
48	10042629	Distribution Rebuilds	257,062	8/30/2010	9
49	99157702	69KV CONTINGENCY	272,240	10/7/2011	9
50	99157003	METER BLANKET	294,896	12/14/2009	VARIOUS
51	99157006	REPLACE AND STUB DISTRIBUTION POLES	311,585	3/18/1994	VARIOUS
52	10040054	Repl Elec ext or Gas Mains Blanket	318,563	8/15/2010	VARIOUS
53	99157210	RECONDUCTOR 2567	404,493	5/4/2007	1
54	99157242	RECONDUCTOR CUS1203, DIST 12.4KV	407,243	12/14/2009	2
55	99157007	REPLACE UNDERGROUND	505,847	11/4/2008	VARIOUS
56	10040064	Inv New Cust Undg svc/Meter Enclos	521,499	8/15/2010	VARIOUS
57	99157076	SPEARFISH VOLTAGE CONVERSION	810,452	2/9/2009	3
58	99157012	ROAD IMPROVEMENTS PROJECTS	1,108,768	9/8/2010	VARIOUS
59	99157009	BETTERMENT PROJECT < \$25000	1,109,915	7/22/2009	VARIOUS
60	99157002	BLANKET PROJECT - TRANSFORMERS	1,200,341	2/1/2008	VARIOUS
61	10040058	Inv New Cust Elec Serv OH Blanket	1,542,038	8/15/2010	VARIOUS
62	99157001	CUSTOMER PROJECTS OVER \$5000	1,780,365	10/6/2008	VARIOUS
63	99157703	EDGEMONT RIVER TO HS 69KV REBUILD	2,149,797	10/11/2007	5
64	99157232	FIFTH STREET SUB EXP. (ENG ONLY)	2,306,906	11/24/2010	9
65	99156006	TRANSMISSION CONTINGENCY	2,877,514	3/26/2012	12
66	99157721	MINNEKAHTA SUBSTATION - 69KV	3,440,961	1/29/2010	9
67	99157724	LANGE TO STURGIS 69KV	3,913,756	2/23/2010	3
68	99157255	AMI AUTOMATED METER READING PROJECT	5,230,798	3/30/2010	9
69		TOTAL MAJOR ADDITIONS	\$ 32,721,597		

BLACK HILLS POWER, INC.
SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION
For the Year Ended December 31, 2012

Schedule D-4 2012
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Line No.	Work Order	Description	Amount	Start Date	Period Closed
70	VARIOUS	FERC ACCT 362	\$ (393,659)	VARIOUS	VARIOUS
71	VARIOUS	FERC ACCT 364	(807,139)	VARIOUS	VARIOUS
72	VARIOUS	FERC ACCT 365	(759,735)	VARIOUS	VARIOUS
73	VARIOUS	FERC ACCT 366	(80,293)	VARIOUS	VARIOUS
74	VARIOUS	FERC ACCT 367	(190,522)	VARIOUS	VARIOUS
75	VARIOUS	FERC ACCT 368	(572,180)	VARIOUS	VARIOUS
76	VARIOUS	FERC ACCT 369	(12,023)	VARIOUS	VARIOUS
77	VARIOUS	FERC ACCT 370	(10,007)	VARIOUS	VARIOUS
78	VARIOUS	FERC ACCT 371	(9,001)	VARIOUS	VARIOUS
79	VARIOUS	FERC ACCT 373	(8,055)	VARIOUS	VARIOUS
80		TOTAL MAJOR RETIREMENTS	<u>\$ (2,842,614)</u>		
81					
82		GENERAL			
83	VARIOUS	VARIOUS UNDER \$100,000	548,694	VARIOUS	VARIOUS
83a	99158000	CUSTOMER SERVICE TOOL PROJECT	100,017	12/23/2009	VARIOUS
83b	99155012	BHPS SHARE OF WYODAK I CAPITAL	129,634	3/26/2009	VARIOUS
84	10041482	UNIFIED PRINT PRJCT BHP	141,287	3/2/2011	3
84a	10043557	FIELD LAPTOP DEPLOYMENT	153,166	12/2/2011	8
84b	10042678	NS2-DCS RACK POWER SUPPLY UPGRADE	195,823	12/13/2011	9
85	99158002	TRANSPORTATION BLANKET	214,225	1/29/2010	VARIOUS
86	10041350	CAPITAL PROJECTS-UNBUDGETED	280,863	3/16/2011	VARIOUS
86a	10042693	NS2-DCS CONTROL UPGRADE (ABB)	551,411	12/13/2011	12
87	99158022	CAPITAL FACILITIES BLANKET-2010	800,152	7/19/2010	10
88	10040395	FLEET PURCHASED BHP	991,923	6/16/2011	VARIOUS
89		TOTAL MAJOR ADDITIONS	<u>\$ 4,107,195</u>		
90					
91	VARIOUS	FERC ACCT 390	(182,154)	VARIOUS	VARIOUS
92	VARIOUS	FERC ACCT 391	(4,888,930)	VARIOUS	VARIOUS
93	VARIOUS	FERC ACCT 392	(257,553)	VARIOUS	VARIOUS
94	VARIOUS	FERC ACCT 395	(1,279)	VARIOUS	VARIOUS
95	VARIOUS	FERC ACCT 397	(11,584)	VARIOUS	VARIOUS
96		TOTAL MAJOR RETIREMENTS	<u>\$ (5,341,500)</u>		
97					
98					
99		Grand Total	<u>\$ 35,196,444</u>		

BLACK HILLS POWER, INC.
POLICY OF CAPITALIZING INTEREST AND OTHER OVERHEADS DURING CONSTRUCTION
For the Test Year Ended September 30, 2013

Schedule D-5
Page 1 of 1

Line No.	Policy Description
1	
2	Interest is charged monthly on construction projects on all electric property classified as work in progress not
3	completed or in service, provided that construction has not been halted for an extended period of time.
4	
5	Overhead costs related to construction projects are capitalized in accordance with Electric Plant instructions of the
6	FERC Uniform System of Accounts.

BLACK HILLS POWER, INC.
CHANGES IN INTANGIBLE PLANT
FOR THE PERIOD JANUARY 1, 2008 THROUGH SEPTEMBER 30, 2013

Schedule D-6
Page 1 of 1

Line No.	Year	Beginning of Period Balance	Additions	Retirements	Ending Period Balance
1	2008	4,870,308	-	-	\$ 4,870,308
2	2009	4,870,308	-	-	\$ 4,870,308
3	2010	4,870,308	-	-	\$ 4,870,308
4	2011	4,870,308	-	-	\$ 4,870,308
5	2012	4,870,308	-	-	\$ 4,870,308
6	Sep-13	4,870,308	-	-	\$ 4,870,308

BLACK HILLS POWER, INC.
PLANT IN SERVICE - NOT USED AND USEFUL
For the Test Year Ended September 30, 2013

Line No.	Beginning of Period Balance	Additions	Retirements	Ending Period Balance
1	None	-	-	None

BLACK HILLS POWER, INC.
POLICY OF CONTINUING PROPERTY RECORDS
For the Test Year Ended September 30, 2013

Schedule D-8
Page 1 of 1

Line No.	Policy Description
1	Power Plants:
2	Each power plant is unitized in accordance with FERC rules and regulations. A record of original cost,
3	age and description is maintained for each unit by plant location. When a unit is retired, the original
4	installed cost of that unit is removed from the records of the Company. If the unit is reusable, the
5	salvage value is booked at average unit prices for that item.
6	
7	Transmission Plants:
8	A record exactly like the power plant record is maintained for each transmission substation. This
9	record includes land, buildings and equipment.
10	
11	A record for each transmission line is maintained. The original installed cost of units are an average of
12	like units within the line (e.g. all 65 foot poles of the same age would have the same original installed
13	cost of this line). When a unit is retired, it is handled in the same manner as described above for
14	power plants.
15	
16	Distribution Plants:
17	The records for distribution land, buildings, substations, transformer, and meters are maintained
18	exactly like the power plant records outlined above.
19	
20	The units in the mass distribution accounts are maintained by county by year installed. The original
21	installed cost of these units is the average installed cost in the county for that year. When a unit is
22	retired, the county is determined from property maps and the installed cost based on the oldest unit
23	in service is removed from the records of the Company. If the unit is reusable, a credit is posted to
24	the applicable work order based on the average unit prices for that item.
25	
26	
27	General Plants:
28	Each unit of general plant is separately identified and the records are maintained exactly like the
29	power plant records explained earlier.
30	
31	Retirement Units:
32	The Company uses retirement units that conform to FERC guidelines.

BLACK HILLS POWER, INC.
PLANT AQUIRED FOR WHICH REGULATORY APPROVAL HAS NOT BEEN OBTAINED
For the Test Year Ended September 30, 2013

Line	Policy Description
No.	
1	Black Hills Power did not acquire any operating units or systems for which regulatory approval has not been
2	obtained in the 12 months ending September 30, 2013.

BLACK HILLS POWER, INC.
Subsequent and Expected Plant Additions - Total Company
For the Pro Forma Test Year Ended September 30, 2013

Schedule D -10
Page 1 of 2

Line No.	Project Number	Description	Total Additions
1		PRODUCTION	
2	10045476	Wygen III Reagent Prep Enclosure	\$ 749,087
3	10045507	Wygen III SCR Catalyst Removal and Inst	624,000
4	10046763	Wygen III ABB Symphony + HMI interface	275,772
5	10048207	Wygen III DSI System	268,904
6	10045366	Wygen III Baghouse Bag Replacement	267,800
7	10048775	Wygen III Furnace Water Wall Panel Replacement	245,356
8	10048213	Wygen III CO2 & O2 Grid Install	127,400
9	10048785	Wygen III SDA Wall Coating	104,000
10	10004048	Wyodak - Mercury Control System	841,012
11	10003892	Wyodak - Overhaul of Pulverizer and Gearbox	114,810
12	10045495	Lange CT CEMS PLC Replacement	132,070
13	10046735	Neil Simpson II Convert Startup from Fuel Oil to Natural Gas	1,118,651
14	10048780	Neil Simpson II Precipitator Assessment Repair	779,519
15	10046731	Neil Simpson II ABB Symphony + HMI interface	491,301
16	10045426	Neil Simpson II Furnace Waterwall Weld Overlay	436,817
17	10048206	Neil Simpson II CO2 & O2 Grid Install	266,362
18	10045374	Neil Simpson II Boiler Chemical Cleaning	260,884
19	10045387	Neil Simpson II CDS Vessel Repairs	209,360
20	10045480	Neil Simpson II Refractory for BA and Burner Front	203,939
21	10042500	Neil Simpson II Charger Replacement	200,000
22	10048789	Neil Simpson II TLO Replace	128,455
23	10045501	Neil Simpson II Rotating Throat Conversion	122,178
24	10045382	Neil Simpson II Burner Cone Replacement	105,818
25	10042721	Ben French CT-MARK VI UPGRADE	1,016,690
26	10045395	NSC Common - Coal Supply Emergency Backup South Side Conveyor	882,819
27	10048210	NSC Common - Concrete area between units	519,542
28	10048578	NSC Common - Coal Supply Emergency Backup North Side Conveyor	465,509
29	10045547	NSC Common - WYG2 and WYG3 Storm Water Pond	422,559
30	10045431	NSC Common - HVAC Upgrades	318,809
31	10045462	NSC Common - Plant Water Pretreatment System	260,884
32	10048208	NSC Common - NS2\Wygen I Modify PAC Silo	221,218
33	10048209	NSC Common - Wygen II\Wygen III Modify PAC Silo	221,218
34	10046744	NSC Common - Manlift (JLG)\Crane Purchase	189,450
35	10042560	NSC Common - Backup Water Supply	151,971
36	10045417	NSC Common - NS2\Wygen I Dust Control Containment System	150,000
37	10042563	NSC Common - Large Forklift	142,490
38	10048225	NSC Common - Replace NS2 Belt	136,230
39	10045424	NSC Common - Fluorescent Fixture Replacement	121,038
40	10045420	NSC Common - Entry from Hwy 51	109,627
41	Various	Wyodak - Various Under \$100,000	205,385
42	Various	Wygen III - Various Under \$100,000	205,385
43	Various	Lange, Ben French, & Neil Simpson CT -Various Under \$100,000	530,861
44	Various	NSC Common - Various Under \$100,000	975,781
45	Various	Neil Simpson II - Various Under \$100,000	332,932
46		TOTAL PRODUCTION	\$ 15,653,893
47			
48		DISTRIBUTION	
49		Allocated Distribution Projects	
50	10042640	Voltage Improvement Projects	\$ 983,553
51	10042629	Distribution Rebuilds	781,462
52	10046812	Neil Simpson I Decommissioning - New Control Enclosure	720,412
53	99157002	Transformers	579,897
54	99157007	Replace Underground	426,192
55	99157009	Betterment Projects < \$25,000	339,412
56	99157133	Distribution Reliability	290,094
57	99157006	Replace and Stub Distribution Poles	212,846
58	10040054	Replace Primary Distribution Lines	168,969
59	10046534	69 KV Reliability	167,379

BLACK HILLS POWER, INC.
Subsequent and Expected Plant Additions - Total Company
For the Pro Forma Test Year Ended September 30, 2013

Line No.	Project Number	Description	Total Additions
60	10042643	Distribution Line Controls	114,185
61	99157012	Road Improvement Projects	110,973
62		Various Under \$100,000	401,571
63		TOTAL ALLOCATED DISTRIBUTION	\$ 5,296,945
64		Direct Assigned Distribution Projects - South Dakota	
65	10044999	East Meade Substation	\$ 3,069,452
66	60021007	Winter Storm Atlas - Rapid City Capital Projects	861,402
67	99157729	Jackson Blvd 69 kV Relocation	849,163
68	60021005	Winter Storm Atlas - Northern Hills Capital Projects	825,921
69	10042628	Rapid City Cemetery Transformer Replacement	750,000
70	99157245	Replace Rectangular Wound Distribution Sub Transformers	707,970
71	60021006	Winter Storm Atlas - Southern Hills Capital Projects	426,677
72	99157701	Replace 69 kV Breakers	304,933
73	10042853	Mount Rushmore Road Move	247,090
74	99157252	Reconductor from Custer to Custer State Park	240,484
75		Various Under \$100,000	38,336
76		TOTAL DIRECT ASSIGNED DISTRIBUTION	\$ 8,321,428
77			
78		SUB-TRANSMISSION	
79		Direct Assigned - South Dakota	
80	10041085	Custer to Hot Springs 69 kV Line Rebuild - Phase 1	\$ 2,634,389
81	10041085	Custer to Hot Springs 69 kV Line Rebuild - Phase 2	3,131,502
82	99157711	Lookout to Sundance Hill 69 kV Line Rebuild	2,290,068
83		TOTAL DIRECT ASSIGNED SUB-TRANSMISSION LINES	\$ 8,055,959
84			
85		GENERAL	
86	10040395	Straight Trucks	\$ 900,000
87	10040395	Pickup Trucks	384,000
88	10040395	Vehicles	440,273
89	10043553	Facility Consolidation Project - Northern Hills	1,250,000
90	10043553	Perimeter Fencing System	142,000
91	10043553	Construct Storage Shed	150,000
92	10043553	Facility Capex - Various Under \$100,000	342,992
93	10048647	BHP Network Upgrade	202,288
94	10048756	2014 Security - IT Compliance Project	180,000
95	10046714	Shop Equipment	145,000
96	99159795	Mobile Radio Additions	111,148
97	Various	Various Under \$100,000	214,778
98		TOTAL GENERAL	\$ 4,462,479
99			
100		OTHER UTILITY	
101	10046312	Enterprise Storage	\$ 206,442
102	10046311	Enterprise Servers	162,486
103	10046313	Citrix Infrastructure and VDI	159,738
104	10046304	Enterprise Video Solution	156,709
105	10048726	Microsoft Enterprise Desktop	134,496
106	10040393	Fleet	123,379
107	10044009	Financial Planning System	101,668
108	Various	Various Under \$100,000	411,831
109		TOTAL OTHER UTILITY	\$ 1,456,749
110			
111		TOTAL ELECTRIC PLANT ADDITIONS	\$ 43,247,453

BLACK HILLS POWER, INC.
Cheyenne Prairie Generating Station
For the Pro Forma Test Year Ended September 30, 2013

Schedule D-11
Page 1 of 1

Line No.	Description	(a) (Note 1) Amount Spent to Date	(b) (Note 2) Remaining Expenditures	(c) [(a) + (b)] (Note 3) Forecasted Total Costs	(d) BHP % Ownership	(e) [[c] * (d)] BHP Forecasted Total Costs
1	Combined Cycle					
2	Engineering	\$ 2,391,762	\$ 407,830	\$ 2,799,592	58%	\$ 1,623,763
3	Project Administration	2,165,838	3,799,796	5,965,634	58%	3,460,068
4	Equipment Procurement	66,369,588	3,295,415	69,665,003	58%	40,405,702
5	Construction & Commissioning	7,133,145	16,203,589	23,336,734	58%	13,535,306
6	Indirects	5,773,754	3,129,641	8,903,395	58%	5,163,969
7	Contingency	-	2,926,867	2,926,867	58%	1,697,583
8	Total Combined Cycle Costs	<u>83,834,087</u>	<u>29,763,138</u>	<u>113,597,225</u>		<u>65,886,391</u>
9						
10	Common					
11	Engineering	\$ 1,817,068	\$ 26,202	\$ 1,843,270	42%	\$ 774,173
12	Project Administration	131,395	318,605	450,000	42%	189,000
13	Equipment Procurement	5,836,476	4,575,723	10,412,199	42%	4,373,124
14	Construction & Commissioning	15,078,498	10,883,132	25,961,630	42%	10,903,885
15	12" Natural Gas Pipeline	6,558,629	2,431,260	8,989,889	42%	3,775,753
16	Indirects	9,438,600	5,676,400	15,115,000	42%	6,348,300
17	Total Shared Asset Costs	<u>38,860,666</u>	<u>23,911,322</u>	<u>62,771,988</u>		<u>26,364,234</u>
18						
19	TOTAL PROJECTED COSTS	<u>\$ 122,694,753</u>	<u>\$ 53,674,460</u>	<u>\$ 176,369,213</u>		<u>\$ 92,250,624</u>

- 20
- 21 Note (1) Costs included are actual costs incurred as of 12.31.13.
- 22 Note (2) Costs estimated to complete include contracts and change orders in progress or
- 23 outstanding.
- 24 Note (3) Total forecasted cost includes all costs to complete CPGS project. Estimated cost of
- 25 CPGS based on the Certificate of Public Convenience and Necessity Application filed
- 26 11.1.11 with the Wyoming Public Service Commission was \$222,000,000.

