

BLACK HILLS POWER, INC.
ENERGY RELATED UNITS OF SERVICE
For the Test Year Ended September 30, 2013

WP-1
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Line No.	Customer Class	Reference	(a) Energy Sales	(b) Percent of Input	(c) (a) * (b) Estimated Losses Amount	(d) (a) + (c) System Energy Input MWh
1			MWh	%	MWh	MWh
2	South Dakota Retail					
3						
4	Residential					
5	Regular		336,200	8.83%	29,686	365,886
6	Total Electric		88,924	8.83%	7,852	96,776
7	Total Electric		131	8.83%	12	143
8	Demand		90,666	8.83%	8,006	98,672
9	Total Residential		<u>515,921</u>		<u>45,556</u>	<u>561,476</u>
10						
11	General Service					
12	Regular		356,168	8.83%	31,450	387,618
13	Total Electric		38,153	8.83%	3,369	41,522
14	Other		7,388	8.83%	652	8,040
15	Water Pumping/Irrigation		24,260	8.83%	2,142	26,403
16	Total General Service		<u>425,970</u>		<u>37,613</u>	<u>463,583</u>
17						
18	General Service, Large					
19	Secondary Sales		298,949	8.83%	26,397	325,346
20	Primary Sales		27,602	5.31%	1,466	29,068
21	69 kV		20,551	3.90%	801	21,352
22	Total General Service, Large		<u>347,102</u>		<u>28,664</u>	<u>375,766</u>
23						
24	Industrial Contract					
25	Secondary Sales		11,027	8.83%	974	12,001
26	Primary Sales		74,111	5.31%	3,935	78,046
27	69kV Sales		95,459	3.90%	3,723	99,182
28	Total Industrial Contract		<u>180,597</u>		<u>8,632</u>	<u>189,229</u>
29						
30	Lighting Service					
31	Private Area Lighting		3,938	8.83%	348	4,286
32	Street Lighting - Leased		3,577	8.83%	316	3,893
33	Street Lighting - Customer Owned		5,987	8.83%	529	6,516
34	Traffic Signals		707	8.83%	62	769
35	Total Lighting Service		<u>14,209</u>		<u>1,255</u>	<u>15,463</u>
36						
37	Total South Dakota Retail		<u>1,483,798</u>		<u>121,720</u>	<u>1,605,518</u>
38						
39	Wyoming Retail					
40	Secondary Services		107,264	8.83%	9,471	116,736
41	Primary Services		59,151	5.31%	3,141	62,292
42	Total Wyoming Retail		<u>166,415</u>		<u>12,612</u>	<u>179,027</u>
43						
44	Montana Retail					
45	Secondary Services		46,277	8.83%	4,086	50,363
46	Total Montana Retail		<u>46,277</u>		<u>4,086</u>	<u>50,363</u>
47						
48	Total Retail Sales		<u>1,696,490</u>		<u>138,418</u>	<u>1,834,909</u>
49						
50	Contract Sales:					
51	Contract Sales - MEAN		256,405	3.90%	10,000	266,405
52	Contract Sales - MDU		87,599	3.90%	3,416	91,015
53	Total Contract Sales		<u>344,004</u>		<u>13,416</u>	<u>357,420</u>
54						
55	Total Retail/Contract Sales		<u>2,040,494</u>		<u>151,835</u>	<u>2,192,329</u>

BLACK HILLS POWER, INC.
PLANT IN SERVICE BY JURISDICTION DETAIL FOR DISTRIBUTION
 For the Test Year Ended September 30, 2013

LINE NO.	By Jurisdiction Detail	FERC Acct. #	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			PLANT BALANCE Sep-12	PLANT BALANCE Oct-12	PLANT BALANCE Nov-12	PLANT BALANCE Dec-12	PLANT BALANCE Jan-13	PLANT BALANCE Feb-13	PLANT BALANCE Mar-13
1	SD ELECTRIC PLANT IN SERVICE								
2	DISTRIBUTION PLANT								
3	Land and Land Rights	360	2,010,206	2,010,210	2,010,213	2,010,717	2,010,719	2,010,730	2,010,730
4	Structures and Improvements	361	699,329	699,431	699,431	699,431	699,431	699,431	699,431
5	Station Equipment	362	58,145,184	58,150,627	58,145,969	58,291,877	58,291,877	58,294,854	58,294,854
6	Storage Battery Equipment	363	-	-	-	-	-	-	-
7	Poles, Towers and Fixtures	364	62,848,545	63,047,300	63,257,191	63,647,126	63,737,472	64,051,193	64,337,427
8	Overhead Conductors and Devices	365	38,723,316	38,946,244	39,045,330	39,093,260	39,083,686	39,427,557	39,861,651
9	Underground Conduit	366	3,864,095	3,888,585	3,910,587	3,958,770	3,984,147	4,006,591	4,000,465
10	Underground Conductors and Devices	367	38,543,734	38,591,376	38,640,081	38,586,950	38,637,994	38,682,927	38,703,645
11	Line Transformers	368	32,809,321	32,967,892	33,251,081	33,344,926	33,413,138	33,575,698	33,682,082
12	Services	369	27,785,407	27,939,348	28,055,316	28,038,521	28,139,021	28,235,523	28,293,224
13	Meters	370	6,454,997	6,438,452	6,436,332	6,650,339	6,745,738	6,761,342	6,752,641
14	Installation on Customer's Premises	371	2,036,575	2,063,322	2,073,086	2,082,657	2,086,068	2,088,305	2,095,414
15	Leased Property on Customers' Premises	372	-	-	-	-	-	-	-
16	Street Lighting and Signal Systems	373	1,640,100	1,642,314	1,643,033	1,645,436	1,646,975	1,647,971	1,655,441
17	Total SD Distribution Plant		275,560,809	276,385,101	277,167,650	278,050,010	278,476,266	279,482,122	280,387,005
18									
19	WY ELECTRIC PLANT IN SERVICE								
20	DISTRIBUTION PLANT								
21	Land and Land rights	360	58,218	58,221	58,221	58,221	58,221	58,221	58,221
22	Structures and Improvements	361	2,089	2,089	2,089	2,089	2,089	2,089	2,089
23	Station Equipment	362	10,423,459	10,424,659	10,424,659	13,284,668	13,284,668	13,284,668	13,284,668
24	Storage Battery Equipment	363	-	-	-	-	-	-	-
25	Poles, Towers and Fixtures	364	3,202,824	3,201,236	3,213,881	3,218,149	3,239,746	3,240,361	3,239,839
26	Overhead Conductors and Devices	365	1,581,066	1,580,404	1,587,919	1,587,978	1,591,590	1,591,921	1,592,983
27	Underground Conduit	366	76,478	76,478	74,673	74,673	74,673	74,874	74,874
28	Underground Conductors and Devices	367	839,965	847,080	847,309	847,049	847,049	847,263	848,279
29	Line Transformers	368	1,253,480	1,258,012	1,259,190	1,264,232	1,272,860	1,273,699	1,284,399
30	Services	369	682,501	682,839	685,069	680,259	680,944	688,645	690,530
31	Meters	370	297,731	297,731	297,731	297,731	297,731	297,731	297,731
32	Installation on Customer's Premises	371	84,516	85,387	85,387	85,641	85,641	85,641	85,641
33	Leased Property on Customers' Premises	372	-	-	-	-	-	-	-
34	Street Lighting and Signal Systems	373	74,713	75,465	75,465	75,465	75,465	75,465	75,465
35	Total WY Distribution Plant		18,577,040	18,589,601	18,611,593	21,476,155	21,510,677	21,520,578	21,534,719
36									
37	MT ELECTRIC PLANT IN SERVICE								
38	DISTRIBUTION PLANT								
39	Land and Land rights	360	26,304	26,304	26,304	26,304	26,304	26,304	26,304
40	Structures and Improvements	361	5,970	5,970	5,970	5,970	5,970	5,970	5,970
41	Station Equipment	362	445,583	445,583	427,960	427,960	427,960	427,960	427,960
42	Storage Battery Equipment	363	-	-	-	-	-	-	-
43	Poles, Towers and Fixtures	364	386,620	386,620	386,620	386,620	386,527	386,527	387,623
44	Overhead Conductors and Devices	365	422,605	422,605	422,605	423,289	423,284	423,284	426,182
45	Underground Conduit	366	226	226	226	226	226	226	226
46	Underground Conductors and Devices	367	13,497	13,497	13,497	13,308	13,308	13,308	13,144
47	Line Transformers	368	47,104	47,104	47,104	47,557	43,786	45,067	48,822
48	Services	369	6,344	6,344	6,344	6,344	6,344	6,344	6,344
49	Meters	370	1,276	1,276	1,276	1,276	1,276	1,276	1,276
50	Installation on Customer's Premises	371	-	-	-	-	-	-	-
51	Leased Property on Customers' Premises	372	-	-	-	-	-	-	-
52	Street Lighting and Signal Systems	373	-	-	-	-	-	-	-
53	Total MT Distribution Plant		1,355,529	1,355,529	1,337,906	1,338,854	1,334,985	1,336,266	1,343,851

BLACK HILLS POWER, INC.
PLANT IN SERVICE BY JURISDICTION DETAIL FOR DISTRIBUTION
For the Test Year Ended September 30, 2013

LINE NO.	By Jurisdiction Detail	FERC Acct. #	(h)	(i)	(j)	(k)	(l)	(m)	(n)
			PLANT BALANCE Apr-13	PLANT BALANCE May-13	PLANT BALANCE Jun-13	PLANT BALANCE Jul-13	PLANT BALANCE Aug-13	PLANT BALANCE Sep-13	[(Sum ((a)-(m)))/13] 13 MONTH AVERAGE PLANT BALANCE
1	SD ELECTRIC PLANT IN SERVICE								
2	DISTRIBUTION PLANT								
3	Land and Land Rights	360	2,010,730	2,010,730	2,010,730	2,010,730	2,012,538	2,157,796	2,022,060
4	Structures and Improvements	361	699,431	699,431	699,431	699,431	700,012	716,770	700,802
5	Station Equipment	362	58,303,192	58,325,848	58,329,097	60,895,636	62,124,683	63,027,289	59,124,691
6	Storage Battery Equipment	363	-	-	-	-	-	-	-
7	Poles, Towers and Fixtures	364	64,426,791	64,537,736	64,759,868	64,834,612	65,095,227	65,792,013	64,182,500
8	Overhead Conductors and Devices	365	40,086,275	40,175,792	40,400,051	40,557,608	40,625,336	40,900,457	39,763,582
9	Underground Conduit	366	4,007,023	4,006,289	4,068,508	4,075,605	4,149,645	4,166,559	4,006,682
10	Underground Conductors and Devices	367	38,765,483	38,771,190	38,912,895	39,047,331	39,247,278	39,283,451	38,801,103
11	Line Transformers	368	33,828,736	33,880,725	34,014,442	34,133,965	34,368,309	34,564,033	33,679,565
12	Services	369	28,784,001	28,852,162	29,057,701	29,232,467	29,344,513	29,474,752	28,556,304
13	Meters	370	6,878,352	6,780,106	6,771,024	6,768,053	6,768,053	6,768,053	6,690,268
14	Installation on Customer's Premises	371	2,095,550	2,096,423	2,112,525	2,121,256	2,123,030	2,120,258	2,091,882
15	Leased Property on Customers' Premises	372	-	-	-	-	-	-	-
16	Street Lighting and Signal Systems	373	1,654,903	1,656,574	1,656,386	1,658,894	1,658,716	1,655,745	1,650,961
17	Total SD Distribution Plant		281,540,467	281,793,006	282,792,658	286,035,588	288,217,340	290,627,176	281,270,400
18									
19	WY ELECTRIC PLANT IN SERVICE								
20	DISTRIBUTION PLANT								
21	Land and Land rights	360	58,221	58,221	58,221	58,221	58,221	58,221	58,221
22	Structures and Improvements	361	2,089	2,089	2,089	2,089	2,089	2,089	2,089
23	Station Equipment	362	13,293,251	13,293,251	13,293,251	10,982,941	10,982,941	10,982,941	12,095,387
24	Storage Battery Equipment	363	-	-	-	-	-	-	-
25	Poles, Towers and Fixtures	364	3,239,839	3,239,839	3,237,049	3,236,929	3,241,159	3,257,658	3,231,424
26	Overhead Conductors and Devices	365	1,600,417	1,600,417	1,600,400	1,600,331	1,600,331	1,607,957	1,594,132
27	Underground Conduit	366	74,874	74,874	74,874	74,874	74,874	74,874	75,074
28	Underground Conductors and Devices	367	848,279	848,279	848,339	848,339	848,339	850,885	847,420
29	Line Transformers	368	1,282,744	1,284,025	1,292,288	1,290,550	1,295,083	1,315,620	1,278,937
30	Services	369	701,974	706,894	706,806	713,715	717,200	717,200	696,506
31	Meters	370	297,731	297,731	297,731	297,731	297,731	297,731	297,731
32	Installation on Customer's Premises	371	85,641	85,641	85,641	85,641	85,641	85,641	85,515
33	Leased Property on Customers' Premises	372	-	-	-	-	-	-	-
34	Street Lighting and Signal Systems	373	75,541	75,541	75,541	75,541	75,541	75,541	75,442
35	Total WY Distribution Plant		21,560,601	21,566,802	21,572,230	19,266,902	19,279,150	19,326,358	20,337,877
36									
37	MT ELECTRIC PLANT IN SERVICE								
38	DISTRIBUTION PLANT								
39	Land and Land rights	360	26,304	26,304	26,304	26,304	26,304	26,304	26,304
40	Structures and Improvements	361	5,970	5,970	5,970	5,970	5,970	5,970	5,970
41	Station Equipment	362	427,960	427,960	427,960	427,960	427,960	431,149	430,917
42	Storage Battery Equipment	363	-	-	-	-	-	-	-
43	Poles, Towers and Fixtures	364	389,752	389,752	389,752	389,752	388,016	388,016	387,861
44	Overhead Conductors and Devices	365	426,641	426,641	426,641	426,641	426,641	426,641	424,900
45	Underground Conduit	366	226	226	226	226	226	226	226
46	Underground Conductors and Devices	367	13,144	13,144	13,144	13,144	13,144	13,144	13,263
47	Line Transformers	368	62,915	62,915	62,675	63,529	66,488	69,050	54,932
48	Services	369	6,344	6,344	6,344	6,986	9,802	9,802	6,925
49	Meters	370	1,276	1,276	1,276	1,276	1,276	1,276	1,276
50	Installation on Customer's Premises	371	-	-	-	-	-	-	-
51	Leased Property on Customers' Premises	372	-	-	-	-	-	-	-
52	Street Lighting and Signal Systems	373	-	-	-	-	-	-	-
53	Total MT Distribution Plant		1,360,532	1,360,532	1,360,292	1,361,788	1,365,827	1,371,578	1,352,575

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

Line No.	Description	(a) Account 106 (Note 1)	(b) Account 106 (Note 2)	(c) Account 101 (Note 1)	(d) Sum ((a):(c)) Total
1	Steam Production- by Plant				
2	Neil Simpson I	\$ -	\$ -	\$ 6,854	\$ 6,854
3	Neil Simpson II	203,148	168,001	114,356	485,505
4	Wygen III	907,208	44,867	90,163	1,042,238
5	Wyodak	-	701,729	119,271	821,000
6	Subtotal Steam Production	<u>1,110,356</u>	<u>914,597</u>	<u>330,644</u>	<u>2,355,597</u>
7	Other Production	92,235	284,834	658,850	1,035,919
8	Total Production Plant	<u>1,202,591</u>	<u>1,199,431</u>	<u>989,494</u>	<u>3,391,516</u>
9					
10	Distribution	1,453,848	1,018,369	2,731,725	5,203,942
11					
12	General	<u>889,954</u>	<u>601,578</u>	<u>1,032,008</u>	<u>2,523,540</u>
13					
14	Total Annualization	\$ 3,546,393	\$ 2,819,378	\$ 4,753,227	\$ 11,118,998

17 Note 1: Annualization of assets transferred from account 107 during the test year.

18 Note 2: Assets put into service from October 1, 2013 - December 31, 2013, excluding Winter Storm Atlas capital projects.

