

Line	Description	Total Company Amount	Allocation Factor	South Dakota Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)
1	Plant in Service				
2	Steam Production	\$ 3,119,171	DPROD	89.37%	2,787,451
3	Other Production	1,233,097	DPROD	89.37%	1,101,959
4	Distribution	6,343,484	DISTPLTXNC	93.50%	5,931,176
5	General Plant	1,586,428	SALWAGES	91.31%	1,448,619
6	Other Utility Plant	3,111,295	SALWAGES	91.31%	2,841,024
7	Total Plant Additions	<u>\$ 15,393,475</u>			<u>\$ 14,110,229</u>
8					
9	Depreciation Expense				
10	Steam Production	\$ 88,761	PRODPLT	89.37%	\$ 79,321
11	Other Production	27,005	PRODPLT	89.37%	24,133
12	Distribution	172,543	DISTPLT	93.50%	161,328
13	General Plant	73,134	GENPLT	91.40%	66,842
14	Other Utility Plant	249,215	SALWAGES	91.31%	227,566
15	Total Depreciation Expense	<u>\$ 610,658.00</u>			<u>\$ 559,190</u>
16					
17	Accumulated Depreciation				
18	Steam Production				\$ 39,661
19	Other Production				12,067
20	Distribution				80,664
21	General Plant				33,421
22	Other Utility Plant				113,783
23	Total Accumulated Depreciation				<u>\$ 279,596</u>
24					
25	Accumulated Deferred Income Taxes				
26	Steam Production	\$ 535,258			
27	Other Production	214,432			
28	Distribution	1,091,349			
29	General Plant	262,439			
30	Other Utility Plant	477,669			
31	Total Accumulated Deferred Income Taxes	<u>\$ 2,581,147</u>	TOTPLT	90.87%	<u>\$ 2,345,585</u>
32					
33	Property Tax				
34	Total Plant Additions	\$ 15,393,475			
35	Effective Blended Tax Rate	1.4576%			
36	Property Tax Adjustment	<u>\$ 224,375</u>	TOTPLT	90.87%	<u>\$ 203,898</u>

Sources:

Column b, line 2: BAM-3 Sch 8, page 2, column b, line 11
Column b, line 3: BAM-3 Sch 8, page 2, column b, line 17
Column b, line 4: BAM-3 Sch 8, page 2, column b, line 39
Column b, line 5: BAM-3 Sch 8, page 2, column b, line 54
Column b, line 6: BAM-3 Sch 8, page 2, column b, line 86
Column b, line 7: sum of lines 2 through 6
Column b, line 10: BAM-3 Sch 8, page 3, column d, line 6
Column b, line 11: BAM-3 Sch 8, page 3, column d, line 8
Column b, line 12: BAM-3 Sch 8, page 3, column d, line 10
Column b, line 13: BAM-3 Sch 8, page 3, column d, line 12
Column b, line 14: BAM-3 Sch 8, page 3, column d, line 14
Column b, line 15: sum of lines 10 through 14
Column b, line 26: BAM-3 Sch 8, page 3, column l, line 6
Column b, line 27: BAM-3 Sch 8, page 3, column l, line 8
Column b, line 28: BAM-3 Sch 8, page 3, column l, line 10
Column b, line 29: BAM-3 Sch 8, page 3, column l, line 12
Column b, line 30: BAM-3 Sch 8, page 3, column l, line 14
Column b, line 31: sum of lines 26 through 30
Column b, line 34: line 7
Column b, line 35: Schedule L-1, line 21
Column b, line 36: line 34 * line 35

Column c, line 2: Schedule N-1, page 4, column b, lines 15
Column c, line 3: Schedule N-1, page 4, column b, lines 27
Column c, line 4: Schedule N-1, page 5, column b, line 77
Column c, line 5: Schedule N-1, page 6, column b, line 108
Column c, line 6: Schedule N-1, page 6, column b, line 111
Column c, lines 10 & 11: Schedule N-1, page 16, column b, line 3
Column c, line 12: Schedule N-1, page 16, column b, line 20
Column c, line 13: Schedule N-1, page 16, column b, line 23
Column c, line 14: Schedule N-1, page 16, column b, line 25
Column c, line 31: Schedule N-1, page 8, column b, line 18
Column c, line 36: Schedule N-1, page 17, column b, line 16
Column d, lines 2 & 3: Schedule N-1, page 27, line 5
Column d, line 4: Schedule N-1, page 29, line 98
Column d, lines 5, 6, & 14: Schedule N-1, page 31, line 224
Column d, lines 10 & 11: Schedule N-1, page 29, line 101
Column d, line 12: Schedule N-1, page 29, line 103
Column d, line 13: Schedule N-1, page 29, line 105
Column d, lines 31 & 36: Schedule N-1, page 29, line 100
Column e, lines 2-6, 10-14, 31, and 36: Column b * column d
Column e, line 7: sum of lines 2-6
Column e, line 15: sum of lines 10-14
Column e, lines 18-22: lines 10-14 divided by 2, respectively
Column e, line 23: sum of lines 18-22

Line	Description	Total Company Amount	Allocation Factor	South Dakota Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)
1	PLANT IN SERVICE				
2					
3	Steam Production				
4	NSC Common - Control Network Managed SW	\$ 71,970			
5	NSC Common - Mobile Vacuum Dehyd Lube	63,594			
6	Wyodak Plant - BHP Share	1,971,137			
7	Wygen III - SO2 Compliance on Startup	872,490			
8	WYG3-DSI In Place of Rotatry Atomizer	85,800			
9	NS2-AC System - New Parets	30,425			
10	Additional Less than \$10,000	23,755			
11	Total Steam Production Plant	\$ 3,119,171	DPROD	89.37%	\$ 2,787,451
12					
13	Other Production				
14	Various Under \$10,000	\$ 18,546			
15	Ben French Diesels - RICE Compliance	957,514			
16	Ben French #2 Diesel Overhaul 2012	257,037			
17	Total Other Production Plant	\$ 1,233,097	DPROD	89.37%	\$ 1,101,959
18					
19	Distribution				
20	Upgrade Substation Remote Thermal Units	\$ 22,683			
21	Relay Upgrade Replacement	18,563			
22	Recloser Control Upgrades	33,976			
23	Electric Main Blanket				
24	Electric Primary Overhead Replacement	1,254,884			
25	Electric Service Overhead Replacement	102,383			
26	Electric Primary Underground Replacement	452,583			
27	Electric Service Underground Replacement	32,575			
28	Betterment Project < \$25,000	334,706			
29	Rebuild Spearfish City Sub & Add 5 MVAR Capacitor Bank	1,406,519			
30	Fifth Street Sub	1,349,318			
31	Windy Flats Breaker Additions	83,263			
32	Distribution Rebuilds	194,478			
33	Jackson Blvd Distribuion Relocate	232,404			
34	Reclosers	166,954			
35	Jackson Blvd 69KV Relocation	411,441			
36	Aurora Mitigation	34,114			
37	Electric Primary OH Replace Non-Fame OAK	110,985			
38	Additional Less than \$10,000	101,655			
39	Total Distribution Plant	\$ 6,343,484	DISTPLTXNC	93.50%	\$ 5,931,176
40					
41	General Plant				
42	Various Under \$10,000	\$ 130,907			
43	Fleet Purchases	106,511			
44	Miscellaneous Facility Capital	49,276			
45	Other BHP 2012 Facility Capex	146,377			
46	Reliability Center	549,398			
47	Meter Lab	102,977			
48	VEH# 10046845 Small Bucket Truck	116,668			
49	VEH# 10046866 Large Bucket Truck	235,403			
50	T# 10046868 RC Line Trkd Digger	44,553			
51	T# 10046879 Custer Serviceman's Trailer	14,121			
52	VEH# 10046881 Serviceman's Pickup	53,336			
53	Radio System Upgrade	36,901			
54	Total General Plant	\$ 1,586,428	SALWAGES	91.31%	\$ 1,448,619
55					
56	Other Utility Plant (BHP Share)				
57	<i>Black Hills Service Company</i>				
58	Various Less than \$10,000	\$ 42,391			
59	Payroll and Benefit Data Storage	11,365			
60	Disco Video Conference	119,276			
61	Disaster Recovery	11,478			
62	Citrix Infrastructure	54,405			
63	Enterprise Server	70,961			
64	Hardware Refresh	57,339			
65	Security Hardware	78,777			
66	Bar Code	58,309			
67	Alert Enterprise Software	25,766			
68	Vehicles	36,341			
69	Denver Tenant Separation Wall	17,102			
70	BHSC Desktops/Laptops	39,889			
71	Commvault Capacity	96,260			
72	Budget Software	434,011			
73	Web Redesign	290,200			
74	Enterprise Storage	138,454			
75	Microsoft Licensing	146,664			
76	<i>Black Hills Utility Holdings</i>				
77	Various Less than \$10,000	37,359			
78	SCADA WS Replace	24,943			
79	OATI CO#16 - PCM CCO	43,528			
80	2012 Network Hardware Refresh	36,813			
81	CIS 2012 Enhancements	53,926			
82	Bill Print Inserter Upgrades	35,239			
83	Customer Service PBX Upgrade	23,210			
84	Outage Management	929,789			
85	Fiber Optic Communications	197,500			
86	Total Other Utility Plant	\$ 3,111,295	SALWAGES	91.31%	\$ 2,841,024
87					
88	TOTAL PLANT IN SERVICE	\$ 15,393,475			\$ 14,110,229

Sources:

Column b, lines 7, 15, 29, 30, 51, 53, and 70: DR 12-2, Attachment 12-2.1
Column b, line 24: \$1,259,230 (DR 8-2, Attachment 8-2.1) less \$4,346 (DR 8-2, Attachment 8-2.2 Hansen Well Line Extension)
Column b, line 26: \$465,290 (DR 8-2, Attachment 8-2.1) less \$12,707 (DR 8-2, Attachment 8-2.2 Rocky Bluffs Line Extension)
Column b, line 32: \$469,654 (DR 8-2, Attachment 8-2.1) less \$275,176 (Email from Melanie Toney 7/12/2013, Piedmont Reconstructor)
Column b, line 44: \$110,888 (DR 8-2, Attachment 8-2.1) less \$61,612 (Email from Melanie Toney 7/12/2013, Energy Star Lighting projects)
Column b, all other lines: DR 8-2, Attachment 8-2.1
Column c, line 11: Schedule N-1, page 4, column b, line 15
Column c, line 17: Schedule N-1, page 4, column b, lines 27
Column c, line 39: Schedule N-1, page 5, column b, line 77
Column c, line 54: Schedule N-1, page 6, column b, line 108
Column c, line 86: Schedule N-1, page 6, column b, line 111
Column d, lines 11 & 17: Schedule N-1, page 27, line 5
Column d, line 39: Schedule N-1, page 29, line 98
Column d, lines 54 & 86: Schedule N-1, page 31, line 224
Column e, lines 11, 17, 39, 54, 86: column b * column d
Line 88: sum of lines 11, 17, 39, 54, and 86

Line	Description (a)	Plant In-Service (b)	Deprecation Rate (c)	Depreciation Expense (d)	1st Year Tax Depreciation Rate (e)	Tax Depreciation (f)	Difference (g)	Tax Rate (h)	Deferred Tax (i)
1	Steam Production - by Plant								
2	Neil Simpson I	\$ 159,319	3.49%	\$ 5,560	51.875%	\$ 82,647	\$ 77,087	35.00%	\$ 26,980
3	Neil Simpson II	30,425	2.49%	758	51.875%	15,783	15,025	35.00%	5,259
4	Wygen III	958,290	2.35%	22,520	51.875%	497,113	474,593	35.00%	166,108
5	Wyodak	1,971,137	3.04%	59,923	51.875%	1,022,527	962,604	35.00%	336,911
6	Total Steam Production	\$ 3,119,171		\$ 88,761		\$ 1,618,070	\$ 1,529,309		\$ 535,258
7									
8	Other Production	\$ 1,233,097	2.19%	\$ 27,005	51.875%	\$ 639,669	\$ 612,664	35.00%	214,432
9									
10	Distribution	\$ 6,343,484	2.72%	\$ 172,543	51.875%	\$ 3,290,682	\$ 3,118,139	35.00%	1,091,349
11									
12	General	\$ 1,586,428	4.61%	\$ 73,134	51.875%	\$ 822,960	\$ 749,826	35.00%	262,439
13									
14	Other Utility Plant	\$ 3,111,295	8.01%	\$ 249,215	51.875%	\$ 1,613,984	\$ 1,364,769	35.00%	477,669
15									
16	Total Plant in Service	<u>15,393,475</u>		<u>\$ 610,658</u>		<u>\$ 7,985,365</u>	<u>\$ 7,374,707</u>		<u>\$ 2,581,147</u>

Sources:

Line 6: sum of lines 2 through 5
Line 16: sum of lines 6, 8, 10, 12, and 14
Column b, line 2: BAM-3 Sch 8, page 2, column b, lines 4, 5 and 10
Column b, line 3: BAM-3 Sch 8, page 2, column b, line 9
Column b, line 4: BAM-3 Sch 8, page 2, column b, lines 7 & 8
Column b, line 5: BAM-3 Sch 8, page 2, column b, line 6
Column b, line 8: BAM-3 Sch 8, page 2, column b, line 17
Column b, line 10: BAM-3 Sch 8, page 2, column b, line 39
Column b, line 12: BAM-3 Sch 8, page 2, column b, line 54
Column b, line 14: BAM-3 Sch 8, page 2, column b, line 86
Column c: Statement J
Column d, lines 2-5, 8, 10, 12, 14: column b * column c
Column e: Email from Melanie Toney on 7/16/2013
Column f, lines 2-5, 8, 10, 12, 14: column b * column e
Column g, lines 2-5, 8, 10, 12, 14: column f - column d
Column i, lines 2-5, 8, 10, 12, 14: column g * column h