

## Section E

**20:10:13:64. Statement E -- Accumulated Depreciation.** Statement E shall include a statement of the accumulated provision for depreciation by functional classification as of the beginning of each month of the test period and as of the end of the test period. Any claimed adjustments to the book amounts shall be shown in adjoining columns. All adjustments shall be clearly and fully explained in the supporting material submitted. The schedules required by §§ 20:10:13:65 to 20:10:13:67, inclusive, shall be submitted as part of statement E.

**Source:** 2 SDR 90, effective July 7, 1976; 12 SDR 151, 12 SDR 155, effective July 1, 1986.

**General Authority:**SDCL [49-34A-4](#).

**Law Implemented:**SDCL [49-34A-10](#), [49-34A-12](#), [49-34A-41](#).

**Statement E, Page 1:** This Statement shows a 12 month average book balance for accumulated depreciation for Production Plant, Transmission Plant, Distribution Plant, General Plant, and Other Utility Plant, adjusted for plant annualizations, additions, depreciation rate changes, retirements and transmission assets related to the CUS system.

**Statement E, Page 2:** This statement shows a 12 month average book balance for accumulated amortization.

**Statement E, Page 3:** This schedule provides further detail of the 12 month average accumulated depreciation book balances for the test period, year ended September 30, 2013, for Production Plant.

**BLACK HILLS POWER, INC.**  
**ACCUMULATED PROVISION FOR DEPRECIATION**  
**TOTAL COMPANY BY FUNCTION**  
**For the Pro Forma Test Year Ended September 30, 2013**

**Statement E**  
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Line No.	Month	Production Plant	Transmission Plant	Distribution Plant	General Plant	Other Utility Plant	Total
1	September 2012	\$ 185,009,828	\$ 30,430,817	\$ 97,928,472	\$ 18,723,108	\$ 17,470,510	\$ 349,562,735
2	October 2012	183,625,929	30,671,665	98,645,502	18,722,834	17,706,318	349,372,248
3	November 2012	184,681,800	30,787,538	99,094,155	18,929,053	18,003,938	351,496,484
4	December 2012	185,757,907	30,983,565	99,441,559	19,118,201	18,172,180	353,473,412
5	January 2013	186,617,311	31,178,012	100,029,982	19,314,610	17,962,309	355,102,224
6	February 2013	186,361,734	31,359,391	100,553,964	19,453,007	18,214,406	355,942,502
7	March 2013	187,151,918	31,532,793	101,126,511	19,604,685	18,279,444	357,695,351
8	April 2013	188,264,736	31,635,942	101,794,647	19,786,010	17,844,029	359,325,364
9	May 2013	189,248,613	31,828,815	102,327,951	19,909,838	17,038,207	360,353,424
10	June 2013	190,308,981	32,018,321	102,900,512	19,909,932	17,211,057	362,348,803
11	July 2013	191,161,217	32,093,030	103,546,672	20,110,156	16,822,903	363,733,978
12	August 2013	192,047,034	32,294,998	103,962,526	20,313,922	16,490,943	365,109,423
13	September 2013	<u>192,896,849</u>	<u>32,479,778</u>	<u>103,797,225</u>	<u>20,448,825</u>	<u>16,648,968</u>	<u>366,271,645</u>
14							
15	Thirteen Month Average	187,933,374	31,484,205	101,165,360	19,564,937	17,528,093	357,675,969
16							
17	Depreciation Expense for						
18	Plant Annualizations, Additions,	(3) 1,456,653	36,839	268,584	(32,842)	63,145	1,792,379
19	& Depreciation Rate Changes						
20							
21	Ben French, Neil Simpson I, and						
22	Osage Retirements (Note 2)	(48,617,471)			(64,522)		(48,681,993)
23							
24	Transmission Amounts (Note 1)	<u>-</u>	<u>(30,697,750)</u>	<u>(442,577)</u>	<u>(2,118,537)</u>	<u>(1,586,917)</u>	<u>(34,845,781)</u>
25							
26	Net BHP Amount	<u>\$ 140,772,556</u>	<u>\$ 823,294</u>	<u>\$ 100,991,367</u>	<u>\$ 17,349,036</u>	<u>\$ 16,004,321</u>	<u>\$ 275,940,574</u>
27							

28 Note 1: The amount directly assigned to the Transmission jurisdictional assets related to the CUS system and AC-DC-AC Tie assets.  
29 Note 2: See Statement E pg 3 for the accumulated depreciation associated with the Neil Simpson I, Ben French, and Osage power plants. The accumulated  
30 depreciation associated with the general plant from these three power plants is provided on WP-5.  
31 Note 3: Includes depreciation expense for subsequent plant additions and annualizations for the pro forma test year, as well as an adjustment for the change  
32 in depreciation rates provided in Statement J, divided by two to average the changes that occur throughout the test year.

**BLACK HILLS POWER, INC.**  
**ACCUMULATED PROVISION FOR AMORTIZATION**  
**For the Test Year Ended September 30, 2013**

<u>Line No.</u>	<u>Month</u>	<u>Amount</u>
1	September 2012	\$ 3,107,577
2	October 2012	3,115,695
3	November 2012	3,123,812
4	December 2012	3,131,929
5	January 2013	3,140,046
6	February 2013	3,148,163
7	March 2013	3,156,280
8	April 2013	3,164,398
9	May 2013	3,172,515
10	June 2013	3,180,632
11	July 2013	3,188,749
12	August 2013	3,196,866
13	September 2013	3,204,984
14		
15	Twelve Month Average	<u>\$ 3,156,280</u>

**BLACK HILLS POWER, INC.**  
**ACCUMULATED PROVISION FOR DEPRECIATION- PRODUCTION PLANT**  
**For the Test Year Ended September 30, 2013**

**Statement E**  
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	September 2012	October 2012	November 2012	December 2012	January 2013	February 2013	March 2013
1	Steam Production- by Plant						
2	\$ 13,855,130	\$ 13,920,467	\$ 13,957,085	\$ 13,996,322	\$ 14,036,089	\$ 14,068,645	\$ 14,105,903
3	16,069,800	16,119,783	16,179,763	16,227,798	16,291,407	16,346,666	16,407,374
5	45,665,210	44,942,669	45,219,951	45,505,858	45,793,900	44,818,112	45,071,993
6	17,851,641	17,922,134	17,955,633	17,992,507	18,030,064	18,058,367	18,092,717
7	7,580,632	7,848,713	8,100,924	8,354,581	8,608,528	8,857,863	8,861,607
8	48,471,165	47,147,429	47,408,866	47,679,625	47,734,307	47,982,110	48,245,840
9							
10	35,516,250	35,724,734	35,859,578	36,001,216	36,123,016	36,229,971	36,366,484
11	<u>\$ 185,009,828</u>	<u>\$ 183,625,929</u>	<u>\$ 184,681,800</u>	<u>\$ 185,757,907</u>	<u>\$ 186,617,311</u>	<u>\$ 186,361,734</u>	<u>\$ 187,151,918</u>

**BLACK HILLS POWER, INC.**  
**ACCUMULATED PROVISION FOR DEPRECIATION- PRODUCTION PLANT**  
**For the Test Year Ended September 30, 2013**

**Statement E**  
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Line No.	Description	(h) April 2013	(i) May 2013	(j) June 2013	(k) July 2013	(l) August 2013	(m) September 2013	(n) 13 Month Average [(Sum of (a):(m))/13]
1	Steam Production- by Plant							
2	Ben French	\$ 14,146,739	\$ 14,184,799	\$ 14,221,135	\$ 14,263,020	\$ 14,305,002	\$ 14,339,387	\$ 14,107,671
3	Neil Simpson I	16,472,239	16,533,871	16,593,479	16,659,555	16,716,648	16,773,946	16,414,795
5	Neil Simpson II	45,361,106	45,565,747	45,846,358	46,144,904	46,221,389	46,474,301	45,587,038
6	Osage	18,131,657	18,167,044	18,200,228	18,240,517	18,280,928	18,311,634	18,095,005
7	Wygen III	9,118,326	9,369,474	9,623,852	9,882,150	10,122,221	10,372,509	8,977,029
8	Wyodak	48,521,772	48,788,181	49,048,766	49,045,919	49,325,421	49,578,681	48,382,929
9								
10	Other Production	36,512,897	36,639,497	36,775,163	36,925,152	37,075,425	37,046,391	36,368,906
11	Total Production Plant	<u>\$ 188,264,736</u>	<u>\$ 189,248,613</u>	<u>\$ 190,308,981</u>	<u>\$ 191,161,217</u>	<u>\$ 192,047,034</u>	<u>\$ 192,896,849</u>	<u>\$ 187,933,374</u>