

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.

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

Statement E, Pages 3 & 4: This schedule provides further detail of the 12 month average accumulated depreciation book balances for the test period, June 30, 2012, for Steam Production Plant.

BLACK HILLS POWER, INC.
ACCUMULATED PROVISION FOR DEPRECIATION
TOTAL COMPANY BY FUNCTION
For the Test Year Ended June 30, 2012

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Line No.	Month	Production Plant	Transmission Plant	Distribution Plant	General Plant	Other Utility Plant	Total
1	June 2011	\$ 186,406,013	\$ 29,600,365	\$ 89,690,258	\$ 24,362,672	\$ 18,850,560	\$ 348,909,868
2	July 2011	186,230,829	29,803,152	90,216,577	24,538,530	18,991,427	349,780,515
3	August 2011	185,978,990	29,997,737	90,728,385	24,764,341	19,139,719	350,609,172
4	September 2011	186,284,265	30,178,516	91,213,437	24,961,522	19,302,358	351,940,098
5	October 2011	187,297,947	28,658,836	91,777,717	25,197,727	18,281,241	351,213,468
6	November 2011	177,861,319	28,832,554	92,356,529	22,438,531	18,341,924	339,830,857
7	December 2011	178,639,465	28,996,838	92,635,586	22,249,113	18,514,321	341,035,323
8	January 2012	179,751,951	29,204,529	93,135,539	22,451,373	18,091,533	342,634,925
9	February 2012	180,984,047	29,430,563	92,879,492	22,678,429	18,503,956	344,476,487
10	March 2012	180,268,850	29,341,936	95,691,849	22,581,622	18,671,605	346,555,862
11	April 2012	181,181,252	29,510,848	96,269,136	17,896,039	18,125,364	342,982,639
12	May 2012	182,500,902	29,746,083	96,092,444	18,090,606	16,792,361	343,222,396
13	June 2012	183,443,126	29,942,336	96,676,149	18,216,974	16,966,910	345,245,495
14							
15	Twelve Month Average	182,832,997	29,480,330	93,027,931	22,340,575	18,351,791	346,033,623
16							
17	Transmission Amounts (Note 1)	-	27,996,929	2,888,160	2,155,115	1,491,171	34,531,375
18							
19	Net BHP Amount	<u>\$ 182,832,997</u>	<u>\$ 1,483,401</u>	<u>\$ 90,139,771</u>	<u>\$ 20,185,460</u>	<u>\$ 16,860,620</u>	<u>\$ 311,502,248</u>
20							
21	Note 1: The amount directly assigned to the Transmission jurisdictional assets related to the CUS system and AC-DC-AC Tie assets.						

BLACK HILLS POWER, INC.
ACCUMULATED PROVISION FOR AMORTIZATION
For the Test Year Ended June 30, 2012

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<u>Line No.</u>	<u>Month</u>	<u>Amount</u>
1	June 2011	\$ 2,985,820
2	July 2011	2,993,937
3	August 2011	3,002,054
4	September 2011	3,010,171
5	October 2011	3,018,288
6	November 2011	3,026,406
7	December 2011	3,034,523
8	January 2012	3,042,640
9	February 2012	3,050,757
10	March 2012	3,058,874
11	April 2012	3,066,992
12	May 2012	3,075,109
13	June 2012	<u>3,083,226</u>
14		
15	Twelve Month Average	<u>\$ 3,034,523</u>

BLACK HILLS POWER, INC.
ACCUMULATED PROVISION FOR DEPRECIATION- PRODUCTION PLANT
For the Test Year Ended June 30, 2012

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	June 2011	July 2011	August 2011	September 2011	October 2011	November 2011	December 2011
1	Steam Production- by Plant						
2	\$ 13,573,611	\$ 13,616,848	\$ 13,587,992	\$ 13,616,405	\$ 13,657,850	\$ 13,700,764	\$ 13,733,906
3	15,648,399	15,532,976	15,519,742	15,499,412	15,565,347	15,632,853	15,689,204
5	45,390,152	45,476,516	44,534,299	44,091,302	44,246,434	44,534,690	44,791,162
6	17,472,770	17,485,540	17,522,582	17,586,964	17,626,665	17,668,140	17,728,033
7	3,840,491	4,097,950	4,354,323	4,610,153	4,867,154	5,124,693	5,378,376
8	56,133,773	55,522,437	55,818,854	56,109,381	56,415,123	46,533,957	46,536,739
9							
10	34,346,818	34,498,563	34,641,198	34,770,648	34,919,374	34,666,222	34,782,045
11	<u>\$ 186,406,013</u>	<u>\$ 186,230,829</u>	<u>\$ 185,978,991</u>	<u>\$ 186,284,265</u>	<u>\$ 187,297,947</u>	<u>\$ 177,861,319</u>	<u>\$ 178,639,465</u>

BLACK HILLS POWER, INC.
ACCUMULATED PROVISION FOR DEPRECIATION- PRODUCTION PLANT
For the Test Year Ended June 30, 2012

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Line No.	Description	(h) January 2012	(i) February 2012	(j) March 2012	(k) April 2012	(l) May 2012	(m) June 2012	(n) 12 Month Average [(Sum of (a):(m))/13]
1	Steam Production- by Plant							
2	Ben French	\$ 13,775,771	\$ 13,826,208	\$ 13,730,386	\$ 13,756,889	\$ 13,814,113	\$ 13,807,919	\$ 13,707,589
3	Neil Simpson I	15,754,861	15,830,992	15,737,691	15,786,205	15,869,975	15,932,813	15,692,344
5	Neil Simpson II	45,075,658	45,388,663	45,194,487	45,427,351	45,764,229	46,047,384	45,074,025
6	Osage	17,768,161	17,819,337	17,682,138	17,702,620	17,762,634	17,799,182	17,663,444
7	Wygen III	5,635,256	5,895,819	6,091,822	6,339,524	6,601,431	6,850,780	5,360,598
8	Wyodak	46,817,570	47,127,648	46,937,851	47,164,675	47,496,845	47,766,456	50,490,870
9								
10	Other Production	34,924,674	35,095,380	34,894,476	35,003,988	35,191,675	35,238,591	34,844,127
11	Total Production Plant	<u>\$ 179,751,951</u>	<u>\$ 180,984,047</u>	<u>\$ 180,268,850</u>	<u>\$ 181,181,252</u>	<u>\$ 182,500,902</u>	<u>\$ 183,443,126</u>	<u>\$ 182,832,997</u>