

Section E

20:10:13:65. Schedule E-1 -- Working Papers on Recorded Changes to Accumulated Depreciation. Schedule E-1 shall include a yearly summary of the book changes in each functional classification set forth in statement E since the date of the last prior review in a rate proceeding or by private audit. The summary shall include:

- (1) Starting balance;
- (2) Annual provision;
- (3) Retirements, with cross reference to plant schedule;
- (4) Salvage;
- (5) Removal costs;
- (6) Adjustments, including particulars of any significant items;
- (7) Ending balance.

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.
ACCUMULATED PROVISION FOR DEPRECIATION
For the Test Year Ended September 30, 2013

Schedule E-1
Page 1 of 1

Line No.	Description	Reference	Production Plant	Transmission Plant	Distribution Plant	General Plant	Other Utility Plant	Total
1	Balance September 30, 2012	Stmt. E pg 1 Ln.1	\$ 185,009,828	\$ 30,430,817	\$ 97,928,472	\$ 18,723,108	\$ 17,470,510	\$ 349,562,735
2	Add: Depreciation Expense		13,386,388	2,396,230	8,425,932	2,396,038	2,000,163	28,604,752
3	Less: Retirements Closed		(4,229,633)	(646,587)	(2,358,791)	(784,026)	(2,862,741)	(10,881,778)
4	Less: Cost of Removal Closed		(1,199,980)	(69,863)	(267,946)	(37,812)	-	(1,575,600)
5								
6	Add: Salvage Closed		-	1,138,488	99,482	111,148	13,486	1,362,604
7								
8	RWIP		(69,755)	(14,134)	(42,918)	(10,342)	-	(137,149)
10	Miscellaneous Adjustments		-	(755,173)	12,993	50,710	27,550	(663,919)
11								
12	Balance September 30, 2013	Stmt. E pg 1 Ln.13	<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>