

Section E

20:10:13:67. Schedule E-3 -- Working Papers on Allocation of Overall Accounts.

For each allocation of an overall account to obtain the amounts applicable to various functional groups of plant, schedule E-3 shall provide a complete explanation of the method, procedures and significant data used in making the allocation.

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.
ALLOCATION OF OVERALL ACCOUNTS
For the Test Year Ended June 30, 2012

Line No.	Policy Description
1 2 3	Accumulated depreciation balances shown on Statement E for each functional classification are the result of journal entries recorded monthly to reflect depreciation expense, retirements, cost of removal, and salvage.