

## Section D

**20:10:13:62. Schedule D-8 -- Property Records Working Papers.** Schedule D-8 shall set forth a description of the continuing property records maintained by the utility, including methods and procedures used to price retirements, and a list of retirement units used by the company in pricing retirements for the past five years. Any data required by this section which has been previously submitted to the commission by the utility may be incorporated by specific reference.

**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.**  
**POLICY OF CONTINUING PROPERTY RECORDS**  
**For the Test Year Ended September 30, 2013**

Line No.	Policy Description
1	<b>Power Plants:</b>
2	Each power plant is unitized in accordance with FERC rules and regulations. A record of original cost,
3	age and description is maintained for each unit by plant location. When a unit is retired, the original
4	installed cost of that unit is removed from the records of the Company. If the unit is reusable, the
5	salvage value is booked at average unit prices for that item.
6	
7	<b>Transmission Plants:</b>
8	A record exactly like the power plant record is maintained for each transmission substation. This
9	record includes land, buildings and equipment.
10	
11	A record for each transmission line is maintained. The original installed cost of units are an average of
12	like units within the line (e.g. all 65 foot poles of the same age would have the same original installed
13	cost of this line). When a unit is retired, it is handled in the same manner as described above for
14	power plants.
15	
16	<b>Distribution Plants:</b>
17	The records for distribution land, buildings, substations, transformer, and meters are maintained
18	exactly like the power plant records outlined above.
19	
20	The units in the mass distribution accounts are maintained by county by year installed. The original
21	installed cost of these units is the average installed cost in the county for that year. When a unit is
22	retired, the county is determined from property maps and the installed cost based on the oldest unit
23	in service is removed from the records of the Company. If the unit is reusable, a credit is posted to
24	the applicable work order based on the average unit prices for that item.
25	
26	
27	<b>General Plants:</b>
28	Each unit of general plant is separately identified and the records are maintained exactly like the
29	power plant records explained earlier.
30	
31	<b>Retirement Units:</b>
32	The Company uses retirement units that conform to FERC guidelines.