

Schedule E-1

**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.

Line No.	FERC (a)	Name (b)	Accumulated Depr/Amort 9/30/2013 (c)	2013-2014 Depr/Amort Provision (d)	Retirements (e)	Removal (f)	Salvage (g)	Miscellaneous Adjustments & Transfers (h)	Accumulated Depr/Amort 9/30/2014 (i)
1		<b>STEAM GENERATION</b>							
2	311.0	311.0 Struct & Improvements	20,359,650	234,945	(162,208)	(6,600)	0	0	20,425,787
3	312.0	312.0-Boiler Plant Equipment	63,794,922	1,190,562	(810,381)	(66,912)	15,112	0	64,123,303
4	314.0	314.0-Turbo-Generator Units	17,061,194	519,312	(1,350,586)	(39,475)	5,205	0	16,195,650
5	315.0	315.0-Accessory Electric Equipment	8,525,322	122,379	(194,759)	(2,721)	0	0	8,450,221
6	316.0	316.0-Misc Power Plant Equipment	1,417,074	40,322	(14,022)	0	12,982	99,321	1,555,678
7		TOTAL Steam Generation	111,158,164	2,107,519	(2,531,955)	(115,709)	33,300	99,321	110,750,640
8									
9		<b>OTHER GENERATION</b>							
10	341.0	341.0-Other Production-Diesel-Struc	926,638	114,424	(7,951)	0	0	0	1,033,111
11	342.0	342.0-Other Production-Diesel-Fuel	735,058	64,398	(38,313)	0	0	0	761,143
12	342.1	342.1- Steel Pipe Peaker #2	19,233	25,643	0	0	0	0	44,876
13	342.2	342.2- Reg Station #41	9,381	12,519	0	0	0	0	21,901
14	343.0	343.0-Prime Movers & Generators	16,353,106	924,680	(234,590)	(239,825)	0	0	16,803,370
15	344.0	344.0-Other Production-Die	39,672	159,005	0	0	0	0	198,677
16	345.0	345.0-Accessory Electric Equipment	764,918	58,371	(2,950)	0	0	0	820,340
17	346.0	346.0 Other Prod Power Plant Equip	78,335	11,409	(416)	0	0	0	89,328
18		TOTAL Other Generation	18,926,341	1,370,450	(284,221)	(239,825)	-	0	19,772,746
19									
20		<b>TRANSMISSION</b>							
21	352.0	352.0-Trans Elec Structures & Impro	817,097	66,221	0	0	0	22,779	906,097
22	353.0	353.0-Trans Elec Station Equipment	17,176,284	1,452,361	(316,823)	(101,736)	2,900	(153,677)	18,059,311
23	355.0	355.0-Tran Elec Poles & Fixtures	24,018,096	1,750,186	(329,624)	(333,408)	0	0	25,105,250
24	356.0	356.0-Tran Elec OH Conductors & Dev	9,534,843	721,275	(171,834)	(102,124)	0	0	9,982,160
25	357.0	357.0-Trans-UG Conduit	105,356	8,800	0	0	0	0	114,156
26	358.0	358.0-Trans-UG Conductor & Device	747,936	76,938	0	0	0	0	824,873
27		TOTAL Transmission	52,399,614	4,075,780	(818,280)	(537,268)	2,900	(130,898)	54,991,845
28									
29		<b>DISTRIBUTION</b>							
30	361.0	361.0-Dist. EL Structures & Imp	83,797	17,292	0	0	0	0	101,089
31	362.0	362.0-Dist. Elec Station Equip	9,087,127	753,392	(134,337)	(33,277)	0	134,658	9,807,562
32	364.0	364.0-Dist. Poles & Fixtures	23,443,526	1,858,380	(443,412)	(517,186)	2,962	0	24,344,270
33	365.0	365.0-Dist. Overhead Conductor	10,146,362	761,927	(1,210,741)	(242,974)	17,444	0	9,472,018
34	366.0	366.0-Dist. UG Conduit	2,370,930	240,587	0	(905)	651	0	2,611,263
35	367.0	367.0-Dist. UG Conductor & Dev	10,910,685	1,219,810	(471,656)	(141,975)	6,697	0	11,523,562
36	368.0	368.0-Dist. Line Transformer	6,445,656	737,183	(476,890)	(53,692)	86,659	(3,760)	6,735,156
37	369.1	369.1-Dist. Service Overhead	8,108,307	759,182	(63,513)	(29,850)	0	0	8,774,126
38	369.2	369.2-Dist. UG Service	133,475	47,289	(20,991)	(16,429)	4,624	0	147,970
39	370.0	370.0-Dist. Meters Electric	1,879,782	411,910	(79,647)	(20,359)	0	0	2,191,686
40	371.0	371.0-Dist.-Install on Cust/RG	1,729	7,679	(6,744)	(5,939)	0	0	(3,274)
41	373.1	373.1-Dist Street Lighting & Signal	4,340,969	394,292	(16,223)	(16,891)	4,624	0	4,706,772
42		TOTAL Distribution	76,952,345	7,208,924	(2,924,153)	(1,079,477)	123,662	130,898	80,412,200
43									
44		<b>INTANGIBLE</b>							
45	303.1	303.1-Intan Plant 10 Year Software	32,367	640	(33,007)	0	0	0	0
46	303.5	303.5-Intan Plant 5 Year Software	4,703	1,170	0	0	0	0	5,873
47		TOTAL Intangible	37,070	1,810	(33,007)	0	0	0	5,873

Line No.	Account No.	Description	Accumulated Depr/Amort 9/30/2013	2013-2014 Depr/Amort Provision	Retirements	Removal	Salvage	Miscellaneous Relocations & Transfers	Per Books Accumulated Depr/Amort 9/30/2014
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1		<b>GENERAL</b>							
2	389.0	389.0-General Plant-Land	0	0	0	0	0	0	0
3	390.1	390.1-Gen Plt Structures & Impv Dis	667,245	33,369	(89,583)	0	0	0	611,031
4	392.2	392.2-Ele Trailers	1,660,523	327,873	(89,126)	0	16,046	(1,547,207)	368,109
5	392.4	392.4-Gen Trans-Heavy Truck	24,221	171,035	(111,275)	0	0	1,542,200	1,626,181
6	392.5	392.5-Gen Light Truck	478,869	154,392	(233,324)	0	0	1,484	401,421
7	393.0	393.0-Gen Plt Stores Equipment	139,351	2,328	(134,064)	0	0	0	7,615
8	394.0	394.0-Gen Tools,Shop, & Garage	315,058	72,678	(16,338)	0	0	0	371,398
9	396.0	396.0- Elec Power Operated Equip	265,705	31,830	(30,907)	0	109	(92,216)	174,520
10	397.0	397.0-Gen Comm Equip Compu	145,481	86,265	0	0	0	0	231,746
11	397.2	397.2-Gen Comm Equip Other	200,434	49,712	0	0	0	0	250,146
12		TOTAL General	3,896,887	929,483	(704,618)	0	16,155	(95,739)	4,042,168
13									
14		<b>TOTAL Electric Accumulated Depreciation</b>	<b>263,370,421</b>	<b>15,693,966</b>	<b>(7,296,234)</b>	<b>(1,972,279)</b>	<b>176,017</b>	<b>3,583</b>	<b>269,975,472</b>
15									
16		<b>Common - Intangible (Electric portion)</b>							
17	303.1	303.1-SD 10 YR Common Intangibl	0	147,801	0	0	0	834	148,635
18	303.3	303.3-SD 3 YR Common Intangible	138,179	12,231	(150,741)	0	0	331	(0)
19	303.5	303.5-SD 5 YR Common Intangible	1,775,068	554,937	(481,309)	0	0	3,938	1,852,635
20		TOTAL Intangible	1,913,248	714,969	(632,050)	0	0	5,103	2,001,269
21									
22		<b>Common - General Plant (Electric portion)</b>							
23	389.0	389.0-SD Common General-Land	0	0	0	0	0	0	0
24	390.0	390.0-SD Common Gen Structures	3,188,784	463,810	(27,382)	(1,635)	305	3,056	3,626,938
25	391.0	391.0-SD Comm Gen Office Furn &	1,749,067	118,754	(82,049)	(1,635)	0	784	1,784,922
26	391.1	391.1-SD Comm 10yr General Co	260,541	133,613	(11,988)	0	0	13,904	396,071
27	391.5	391.5-SD Common Computer	719,105	104,915	(138,905)	0	0	687	685,803
28	392.0	392.0-SD Common Passenger	63,467	41,795	0	0	0	6,571	111,833
29	392.1	392.1-SD Common Gen-Hourly	109,724	21,684	(5,910)	0	501	20,387	146,385
30	392.2	392.2-SD Common Vehicle-Light	405,132	146,522	(30,890)	0	0	(11,240)	509,524
31	393.0	393.0-SD Common Stores Equipmen	151,879	9,144	0	0	0	61	161,084
32	394.0	394.0-SD Common Tools/Shop Equi	58,930	9,073	(5,758)	0	0	56	62,302
33	395.0	395.0-SD Common Lab Equipment	36,163	2,614	(39,449)	0	0	18	(655)
34	396.0	396.0-SD Common Power Equipment	177,024	56,371	0	0	142	1,870	235,407
35	397.1	397.1-SD Common Comm Equipment	1,369,332	433,419	0	0	0	(10,476)	1,792,275
36	397.3	397.3-SD Common 10yr Electronic	218,128	43,942	0	0	0	291	262,361
37	398.0	398.0-SD Common 20yr Misc. Equi	152,725	9,501	0	0	0	63	162,289
38	NOR	Aircraft	83,506	53,350	0	0	0	0	136,856
39		TOTAL General	8,743,507	1,648,510	(342,330)	(3,270)	948	26,032	10,073,393
40									
41		<b>TOTAL Common Allocated to Electric</b>	<b>10,656,754</b>	<b>2,363,479</b>	<b>(974,380)</b>	<b>(3,270)</b>	<b>948</b>	<b>31,135</b>	<b>12,074,664</b>
42									
43		<b>TOTAL Electric &amp; Common Accum Dep</b>	<b>274,027,175</b>	<b>18,057,445</b>	<b>(8,270,614)</b>	<b>(1,975,549)</b>	<b>176,965</b>	<b>34,718</b>	<b>282,050,136</b>