

## 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 June 30, 2012**

Schedule E-1  
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Line No.	Description	Reference	Production Plant	Transmission Plant	Distribution Plant	General Plant	Other Utility Plant	Total
1	Balance June 30, 2011	Stmt. E pg 1 Ln.1	\$ 186,406,013	\$ 29,600,365	\$ 89,690,258	\$ 24,362,672	\$ 18,850,560	\$ 348,909,868
2	Add: Depreciation Expense		13,325,407	2,408,774	7,872,598	2,632,491	1,957,372	28,196,642
3	Less: Retirements Closed		(12,649,115)	(1,732,227)	(2,535,936)	(8,572,974)	(3,691,183)	(29,181,435)
4	Less: Cost of Removal Closed		(1,917,640)	(19,304)	(855,334)	(21,779)	-	(2,814,057)
5								
6	Add: Salvage Closed		97,470	-	3,376,698	82,526	-	3,556,694
7								
8	RWIP		(1,818,423)	(288,537)	(872,671)	(239,218)	-	(3,218,849)
10	Miscellaneous Adjustments		(587)	(26,734)	536	(26,744)	(149,840)	(203,368)
11								
12	Balance June 30, 2012	Stmt. E pg 1 Ln.13	<u>\$ 183,443,125</u>	<u>\$ 29,942,337</u>	<u>\$ 96,676,149</u>	<u>\$ 18,216,974</u>	<u>\$ 16,966,909</u>	<u>\$ 345,245,495</u>