

Black Hills Power, Inc.  
South Dakota  
Revenue Requirement Model Description

## 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 September 30, 2013**

Line No.	Policy Description
1	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.
2	
3	