

### **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](#).

BLACK HILLS POWER, INC. d/b/a BLACK HILLS ENERGY								COST OF SERVICE STUDY	
ACCUMULATED PROVISION FOR DEPRECIATION								Schedule E-1	
FOR THE PERIODS 2014 THROUGH SEPTEMBER 30, 2025									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Description	Beginning Balance	Add: Depreciation/ Amortization Expense	Less: Retirements	Add: Salvage	Less: Cost of Removal	Miscellaneous Adjustments	Ending Balance	
1	<b>2014</b>								
2	<b>Accumulated Provision for Depreciation</b>								
3	Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Steam Production Plant	158,394,994	11,638,688	(52,302,760)	10,000	(5,771)	1,159,648	118,894,799	
5	Wind Production Plant	-	-	-	-	-	-	-	
6	Other Production Plant	37,606,169	2,515,059	(69,759)	-	(7,200)	1,129,666	41,173,934	
7	Transmission Plant	33,116,877	2,425,651	(526,294)	4,926	(41,024)	95,397	35,075,533	
8	Distribution Plant	105,755,960	8,843,212	(1,888,828)	86,457	(822,206)	268,558	112,243,153	
9	General Plant	20,149,082	2,466,300	(2,836,745)	56,108	(142,899)	(470,171)	19,221,675	
10	Plant Acquisition Adjustment	3,229,335	97,406	-	-	-	-	3,326,741	
11	Other Utility Plant	15,083,868	1,583,699	(658,508)	6,787	(1,082)	2,377,764	18,392,528	
12	Accumulated Depreciation Associated with Plant Held for Future Use	-	-	-	-	-	1,518,634	1,518,634	
13	<b>Total</b>	<b>\$ 373,336,285</b>	<b>\$ 29,570,015</b>	<b>\$ (58,282,894)</b>	<b>\$ 164,278</b>	<b>\$ (1,020,182)</b>	<b>\$ 6,079,494</b>	<b>\$ 349,846,997</b>	
14									
15	<b>2015</b>								
16	<b>Accumulated Provision for Depreciation</b>								
17	Intangible Plant	-	-	-	-	-	-	-	
18	Steam Production Plant	118,894,799	11,132,781	(4,129,407)	58,552	(766,417)	(73,061)	125,117,246	
19	Wind Production Plant	-	-	-	-	-	-	-	
20	Other Production Plant	41,173,934	4,762,637	(1,494,169)	15,918	(91,086)	-	44,367,234	
21	Transmission Plant	35,075,533	2,490,847	(72,499)	-	(29,933)	-	37,463,949	
22	Distribution Plant	112,243,153	9,243,813	(2,280,086)	88,298	(515,877)	49,309	118,828,611	
23	General Plant	19,221,675	1,953,567	(2,922,514)	726,757	(6,380)	(608,223)	18,364,882	
24	Plant Acquisition Adjustment	3,326,741	97,406	-	-	-	-	3,424,147	
25	Other Utility Plant	18,392,528	2,020,260	(731,968)	10,776	(207)	14,363	19,705,753	
26	Accumulated Depreciation Associated with Plant Held for Future Use	1,518,634	-	-	-	-	-	1,518,634	
27	<b>Total</b>	<b>\$ 349,846,997</b>	<b>\$ 31,701,311</b>	<b>\$ (11,630,642)</b>	<b>\$ 900,301</b>	<b>\$ (1,409,899)</b>	<b>\$ (617,613)</b>	<b>\$ 368,790,455</b>	
28									
29	<b>2016</b>								
30	<b>Accumulated Provision for Depreciation</b>								
31	Intangible Plant	-	-	-	-	-	-	-	
32	Steam Production Plant	125,117,246	11,295,930	(6,268,261)	20,876	(903,909)	-	129,261,882	
33	Wind Production Plant	-	-	-	-	-	-	-	
34	Other Production Plant	44,367,234	4,833,041	(148,651)	-	(27,201)	-	49,024,423	
35	Transmission Plant	37,463,949	2,777,480	(141,120)	1,568	(6,921)	-	40,094,957	
36	Distribution Plant	118,828,611	9,615,283	(2,145,415)	29,033	(26,332)	15,683	126,316,862	
37	General Plant	18,364,882	1,979,623	(692,253)	272,840	(10,297)	(8,006)	19,906,789	
38	Plant Acquisition Adjustment	3,424,147	97,406	-	-	-	-	3,521,553	
39	Other Utility Plant	19,705,753	2,088,587	(3,157,914)	6,722	-	(3,102,782)	15,540,366	
40	Accumulated Depreciation Associated with Plant Held for Future Use	1,518,634	-	(54,492)	-	(86)	-	1,464,055	
41	<b>Total</b>	<b>\$ 368,790,455</b>	<b>\$ 32,687,351</b>	<b>\$ (12,608,107)</b>	<b>\$ 331,040</b>	<b>\$ (974,747)</b>	<b>\$ (3,095,105)</b>	<b>\$ 385,130,887</b>	
42									
43	<b>2017</b>								
44	<b>Accumulated Provision for Depreciation</b>								
45	Intangible Plant	-	-	-	-	-	-	-	
46	Steam Production Plant	129,261,882	11,609,542	(4,073,840)	6,802	(799,344)	(103)	136,004,939	
47	Wind Production Plant	-	-	-	-	-	-	-	
48	Other Production Plant	49,024,423	4,848,855	(799,031)	-	(13,257)	-	53,060,989	
49	Transmission Plant	40,094,957	3,628,288	-	-	(2,500)	-	43,720,745	
50	Distribution Plant	126,316,862	9,889,501	(1,990,516)	19,764	(382,363)	37,564	133,890,813	
51	General Plant	19,906,789	2,033,548	(1,534,117)	53,871	(803)	4,834	20,464,121	
52	Plant Acquisition Adjustment	3,521,553	97,406	-	-	-	-	3,618,960	
53	Other Utility Plant	15,540,366	2,357,174	(1,647,473)	11,639	-	(690,222)	15,571,483	
54	Accumulated Depreciation Associated with Plant Held for Future Use	1,464,055	-	-	-	-	-	1,464,055	
55	<b>Total</b>	<b>\$ 385,130,887</b>	<b>\$ 34,464,313</b>	<b>\$ (10,044,977)</b>	<b>\$ 92,075</b>	<b>\$ (1,198,267)</b>	<b>\$ (647,928)</b>	<b>\$ 407,796,105</b>	

BLACK HILLS POWER, INC. d/b/a BLACK HILLS ENERGY								COST OF SERVICE STUDY	
ACCUMULATED PROVISION FOR DEPRECIATION								Schedule E-1	
FOR THE PERIODS 2014 THROUGH SEPTEMBER 30, 2025									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Description	Beginning Balance	Add: Depreciation/ Amortization Expense	Less: Retirements	Add: Salvage	Less: Cost of Removal	Miscellaneous Adjustments	Ending Balance	
56									
57	<b>2018</b>								
58	<b>Accumulated Provision for Depreciation</b>								
59	Intangible Plant	-	-	-	-	-	-	-	-
60	Steam Production Plant	136,004,939	11,682,016	(3,227,075)	3,200	8,691,313	(9,711,711)	143,442,682	
61	Wind Production Plant	-	-	-	-	-	-	-	
62	Other Production Plant	53,060,989	4,828,646	(149,356)	1,620	82,842	(161,069)	57,663,673	
63	Transmission Plant	43,720,745	4,221,594	(200,698)	-	28,174	(35,477)	47,734,339	
64	Distribution Plant	133,890,813	10,322,143	(1,801,991)	11,750	4,196,476	(4,596,531)	142,022,661	
65	General Plant	20,464,121	4,172,827	(5,834,404)	26,788	4,857,019	(54,746)	23,631,606	
66	Plant Acquisition Adjustment	3,618,960	97,406	-	-	-	-	3,716,366	
67	Other Utility Plant	15,571,483	2,821,009	(3,729,930)	558,547	(34,405)	(1,559,415)	13,627,289	
68	Accumulated Depreciation Associated with Plant Held for Future Use	1,464,055	-	-	-	-	-	1,464,055	
69	<b>Total</b>	<b>\$ 407,796,105</b>	<b>\$ 38,145,642</b>	<b>\$ (14,943,453)</b>	<b>\$ 601,905</b>	<b>\$ 17,821,420</b>	<b>\$ (16,118,949)</b>	<b>\$ 433,302,670</b>	
70									
71	<b>2019</b>								
72	<b>Accumulated Provision for Depreciation</b>								
73	Intangible Plant	-	-	-	-	-	-	-	
74	Steam Production Plant	143,442,682	12,006,886	(1,609,422)	-	(180,775)	2,748	153,662,118	
75	Wind Production Plant	-	-	-	-	-	-	-	
76	Other Production Plant	57,663,673	4,903,938	-	-	-	-	62,567,611	
77	Transmission Plant	47,734,339	4,862,889	(1,056,815)	392	(65,399)	(249)	51,475,157	
78	Distribution Plant	142,022,661	11,082,131	(3,738,140)	1,071,939	(159,287)	20,045	150,299,349	
79	General Plant	23,631,606	4,035,796	(2,848,146)	647,654	(92,872)	(143,054)	25,230,984	
80	Plant Acquisition Adjustment	3,716,366	97,406	-	-	-	-	3,813,772	
81	Other Utility Plant	13,627,289	3,019,174	(2,286,526)	36,085	-	23,027	14,419,049	
82	Accumulated Depreciation Associated with Plant Held for Future Use	1,464,055	-	-	-	-	-	1,464,055	
83	<b>Total</b>	<b>\$ 433,302,670</b>	<b>\$ 40,008,219</b>	<b>\$ (11,539,048)</b>	<b>\$ 1,756,070</b>	<b>\$ (498,334)</b>	<b>\$ (97,482)</b>	<b>\$ 462,932,095</b>	
84									
85	<b>2020</b>								
86	<b>Accumulated Provision for Depreciation</b>								
87	Intangible Plant	-	-	-	-	-	-	-	
88	Steam Production Plant	153,662,118	12,483,809	(5,320,485)	-	(1,052,767)	(465,979)	159,306,697	
89	Wind Production Plant	-	-	-	-	-	-	-	
90	Other Production Plant	62,567,611	5,384,819	(3,659,585)	-	(435,700)	(3,225,741)	60,631,403	
91	Transmission Plant	51,475,157	5,317,320	(10,964,218)	-	(3,447,857)	456,139	42,836,541	
92	Distribution Plant	150,299,349	12,158,037	(1,483,352)	22,057	(148,670)	(5,990,992)	154,856,429	
93	General Plant	25,230,984	4,426,930	(1,703,806)	36,112	(2,936)	(484,604)	27,502,679	
94	Plant Acquisition Adjustment	3,813,772	97,406	-	-	-	-	3,911,178	
95	Other Utility Plant	14,419,049	3,492,964	(12,888,679)	1,132,003	(2,848)	(4,179,710)	1,972,780	
96	Accumulated Depreciation Associated with Plant Held for Future Use	1,464,055	266	-	-	-	(695,852)	768,469	
97	<b>Total</b>	<b>\$ 462,932,095</b>	<b>\$ 43,361,551</b>	<b>\$ (36,020,125)</b>	<b>\$ 1,190,172</b>	<b>\$ (5,090,778)</b>	<b>\$ (14,586,739)</b>	<b>\$ 451,786,176</b>	
98									
99	<b>2021</b>								
100	<b>Accumulated Provision for Depreciation</b>								
101	Intangible Plant	-	-	-	-	-	-	-	
102	Steam Production Plant	159,306,697	13,460,420	(2,677,478)	-	(405,340)	(6,765,948)	162,918,351	
103	Wind Production Plant	-	-	-	-	-	-	-	
104	Other Production Plant	60,631,403	7,151,444	(846,064)	-	(66,950)	(607,327)	66,262,506	
105	Transmission Plant	42,836,541	5,578,067	(1,437,422)	1,348	(493,103)	337,969	46,823,300	
106	Distribution Plant	154,856,429	12,987,018	(13,052,541)	7,825,552	(2,426,679)	112,666	160,302,444	
107	General Plant	27,502,679	4,142,377	(3,733,653)	256,426	(107,832)	(36,483)	28,023,514	
108	Plant Acquisition Adjustment	3,911,178	97,406	-	-	-	-	4,008,584	
109	Other Utility Plant	1,972,780	3,880,949	(2,089,347)	110,297	(95)	232,810	4,107,394	
110	Accumulated Depreciation Associated with Plant Held for Future Use	768,469	355	-	-	-	-	768,825	
111	<b>Total</b>	<b>\$ 451,786,176</b>	<b>\$ 47,298,036</b>	<b>\$ (23,836,505)</b>	<b>\$ 8,193,523</b>	<b>\$ (3,499,999)</b>	<b>\$ (6,726,314)</b>	<b>\$ 473,214,917</b>	

BLACK HILLS POWER, INC. d/b/a BLACK HILLS ENERGY								COST OF SERVICE STUDY		
ACCUMULATED PROVISION FOR DEPRECIATION								Schedule E-1		
FOR THE PERIODS 2014 THROUGH SEPTEMBER 30, 2025										
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		
Line No.	Description	Beginning Balance	Add: Depreciation/ Amortization Expense	Less: Retirements	Add: Salvage	Less: Cost of Removal	Miscellaneous Adjustments	Ending Balance		
112										
113	<b>2022</b>									
114	Accumulated Provision for Depreciation									
115	Intangible Plant	-	-	-	-	-	-	-	-	
116	Steam Production Plant	162,918,351	13,561,229	(15,466,985)	-	(1,453,303)	7,773,690		167,332,982	
117	Wind Production Plant	-	-	-	-	-	-		-	
118	Other Production Plant	66,262,506	7,520,567	(3,293,457)	-	(290,921)	849,032		71,047,726	
119	Transmission Plant	46,823,300	6,258,351	(5,304,956)	-	(2,348,584)	(1,844,857)		43,583,253	
120	Distribution Plant	160,302,444	13,548,812	(7,808,572)	9,900	(3,867,523)	3,316,339		165,500,500	
121	General Plant	28,023,514	4,327,895	(1,834,944)	124,014	(74,528)	(151,634)		30,414,317	
122	Plant Acquisition Adjustment	4,008,584	97,406	-	-	-	-		4,105,990	
123	Other Utility Plant	4,107,394	3,912,616	(1,825,694)	43,765	(26)	1,231,871		7,469,927	
124	Accumulated Depreciation Associated with Plant Held for Future Use	768,825	355	(1,071)	-	(8)	-		768,101	
125	<b>Total</b>	<b>\$ 473,214,917</b>	<b>\$ 49,227,230</b>	<b>\$ (35,535,678)</b>	<b>\$ 176,780</b>	<b>\$ (8,034,895)</b>	<b>\$ 11,174,442</b>		<b>\$ 490,222,797</b>	
126										
127	<b>2023</b>									
128	Accumulated Provision for Depreciation									
129	Intangible Plant	-	-	-	-	-	-		-	
130	Steam Production Plant	167,332,982	13,689,992	(5,839,251)	150,000	(648,649)	(1,065,868)		173,619,206	
131	Wind Production Plant	-	-	-	-	-	-		-	
132	Other Production Plant	71,047,726	7,758,857	(4,184,517)	2,128,213	(144,246)	231,704		76,837,737	
133	Transmission Plant	43,583,253	6,766,158	(5,027,721)	-	(3,495,927)	1,868,954		43,694,717	
134	Distribution Plant	165,500,500	14,194,293	(4,952,388)	71,334	(2,910,807)	812,967		172,715,899	
135	General Plant	30,414,317	4,362,294	(2,676,401)	93,784	(68,040)	111,061		32,237,014	
136	Plant Acquisition Adjustment	4,105,990	97,406	-	-	-	-		4,203,397	
137	Other Utility Plant	7,469,927	4,193,605	(328,320)	58,806	(1,117)	(77,023)		11,315,877	
138	Accumulated Depreciation Associated with Plant Held for Future Use	768,101	355	-	-	-	-		768,456	
139	<b>Total</b>	<b>\$ 490,222,797</b>	<b>\$ 51,062,960</b>	<b>\$ (23,008,600)</b>	<b>\$ 2,502,137</b>	<b>\$ (7,268,786)</b>	<b>\$ 1,881,794</b>		<b>\$ 515,392,302</b>	
140										
141	<b>2024</b>									
142	Accumulated Provision for Depreciation									
143	Intangible Plant	-	-	-	-	-	-		-	
144	Steam Production Plant	173,619,206	13,826,404	(5,981,265)	-	(1,040,979)	1,080,031		181,503,396	
145	Wind Production Plant	-	-	-	-	-	-		-	
146	Other Production Plant	76,837,737	7,772,805	(717,503)	15,000	(79,443)	(262,493)		83,566,104	
147	Transmission Plant	43,694,717	6,826,321	(258,361)	-	(84,249)	93,038		50,271,467	
148	Distribution Plant	172,715,899	14,885,615	(2,961,382)	4,174	(292,992)	(2,387,435)		181,963,880	
149	General Plant	32,237,014	4,240,150	(1,741,078)	232,048	(14,943)	(55,914)		34,897,277	
150	Plant Acquisition Adjustment	4,203,397	96,421	-	-	-	-		4,299,818	
151	Other Utility Plant	11,315,877	4,100,822	(3,961,969)	56,813	(393)	523,508		12,034,658	
152	Accumulated Depreciation Associated with Plant Held for Future Use	768,456	355	-	-	-	-		768,811	
153	<b>Total</b>	<b>\$ 515,392,302</b>	<b>\$ 51,748,894</b>	<b>\$ (15,621,558)</b>	<b>\$ 308,035</b>	<b>\$ (1,512,999)</b>	<b>\$ (1,009,265)</b>		<b>\$ 549,305,410</b>	
154										
155	<b>2025 - Note (1)</b>									
156	Accumulated Provision for Depreciation									
157	Intangible Plant	-	-	-	-	-	-		-	
158	Steam Production Plant	181,503,396	10,057,905	(1,161,057)	-	(63,075)	(5,230,146)		185,107,023	
159	Wind Production Plant	-	1,498,861	-	-	-	7,665,970		9,164,831	
160	Other Production Plant	83,566,104	4,461,791	(1,756,970)	335,160	(179,488)	(6,948,866)		79,477,731	
161	Transmission Plant	50,271,467	5,123,135	(342,423)	-	(83,797)	69,872		55,038,254	
162	Distribution Plant	181,963,880	11,715,999	(2,318,215)	19,970	(846,881)	(162,326)		190,372,426	
163	General Plant	34,897,277	3,049,214	(1,946,807)	181,121	(2,910)	101,921		36,279,816	
164	Plant Acquisition Adjustment	4,299,818	72,316	-	-	-	-		4,372,133	
165	Other Utility Plant	12,034,658	3,326,008	(1,798,026)	19,087	(539)	300,892		13,882,080	
166	Accumulated Depreciation Associated with Plant Held for Future Use	768,811	59	-	-	-	-		768,871	
167	<b>Total</b>	<b>\$ 549,305,410</b>	<b>\$ 39,305,287</b>	<b>\$ (9,323,498)</b>	<b>\$ 555,339</b>	<b>\$ (1,176,690)</b>	<b>\$ (4,202,683)</b>		<b>\$ 574,463,164</b>	
168										
169	Note (1) Data is included through the end of the September 30, 2025 Test Period.									