

Section E

20:10:13:64. Statement E -- Accumulated depreciation. Statement E shall include a statement of the accumulated provision for depreciation by functional classification as of the beginning of each month of the test period and as of the end of the test period. Any claimed adjustments to the book amounts shall be shown in adjoining columns. All adjustments shall be clearly and fully explained in the supporting material submitted. The schedules required by §§ 20:10:13:65 to 20:10:13:67, inclusive, shall be submitted as part of statement E.

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](#).

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.

20:10:13:66. Schedule E-2 -- Working papers on depreciation and amortization method. Schedule E-2 shall include a description of the methods and procedures followed in depreciating or amortizing plant and recording abandonments by the utility if any policy change has been made effective since the period covered by the last annual report on FERC form no. 1 or FERC form no. 2 as filed with the FERC.

Northern States Power Company
South Dakota
Revenue Requirement Model Description

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.

Northern States Power Company
 Electric Utility - Total Company
 Accumulated Depreciation 13 Monthly Balances by Function
 Year Ended December 31, 2013

<u>Line</u> <u>No.</u>	<u>Month End</u>	<u>Production</u>	<u>Nuclear Fuel</u>	<u>Transmission</u>	<u>Transmission</u> <u>Leased</u>	<u>Transmission</u> <u>Acquisition</u> <u>Adjustment</u>	<u>Distribution</u>	<u>Distribution</u> <u>Leased</u>	<u>General</u>	<u>Electric</u> <u>Intangible</u>	<u>Electric RWIP</u>	<u>Total Electric</u>	<u>Electric Common</u> <u>Allocated Including</u> <u>Common RWIP</u>	<u>Total</u>	<u>Adjustments</u>	<u>Adjusted</u> <u>Balance</u>
1.	December-2012	\$ 3,022,297,260	\$ 1,744,598,410	\$ 668,273,210	\$ 360,456	\$ 222,385	\$ 1,303,022,030	\$ 1,534,905	\$ 109,884,597	\$ 44,742,867	\$ 42,632,019	\$ 6,852,304,101	\$ 238,123,062	\$ 7,090,427,163		
2.	January-2013	3,037,873,936	1,754,820,153	669,875,559	362,914	222,385	1,306,225,723	1,539,508	111,625,979	45,927,931	45,240,554	6,883,233,534	240,807,878	7,124,041,412		
3.	February-2013	3,039,219,680	1,764,558,601	670,966,695	365,371	222,385	1,309,392,609	1,544,111	112,271,977	47,094,709	45,876,999	6,899,759,139	236,432,756	7,136,191,895		
4.	March-2013	3,054,683,271	1,772,120,571	673,205,148	367,828	222,385	1,315,693,073	1,548,714	114,055,811	48,236,572	49,482,198	6,930,651,175	239,121,129	7,169,772,304		
5.	April-2013	3,068,563,996	1,779,525,158	674,655,514	370,285	222,385	1,319,142,890	1,553,318	115,208,459	49,382,055	52,709,749	6,955,914,311	232,094,392	7,188,008,703		
6.	May-2013	3,084,138,119	1,786,907,802	674,286,854	372,741	222,385	1,323,627,447	1,557,921	116,967,166	50,527,727	58,686,361	6,979,921,801	234,788,526	7,214,710,327		
7.	June-2013	3,080,167,174	1,794,084,104	677,265,207	375,197	222,385	1,319,122,596	1,562,524	117,469,581	51,659,976	58,685,887	6,983,242,857	236,507,036	7,219,749,893		
8.	July-2013	3,081,042,386	1,801,745,124	676,983,743	377,654	222,385	1,323,912,867	1,567,127	118,743,857	52,794,365	41,388,620	7,016,000,888	229,466,114	7,245,467,002		
9.	August-2013	3,096,247,377	1,812,123,906	674,804,686	380,110	222,385	1,328,694,602	1,571,730	120,197,530	53,940,928	43,461,454	7,044,721,800	230,656,039	7,275,377,839		
10.	September-2013	3,112,849,391	1,821,046,064	674,946,797	379,070	222,385	1,346,959,669	1,566,128	121,071,642	55,010,564	48,450,162	7,085,601,548	233,208,108	7,318,809,656		
11.	October-2013	3,129,125,411	1,828,275,163	676,706,810	381,137	222,385	1,351,813,593	1,569,597	122,092,656	56,094,933	54,788,570	7,111,493,115	227,040,353	7,338,533,468		
12.	November-2013	3,144,340,653	1,835,461,770	680,173,719	383,205	222,385	1,355,672,427	1,573,066	123,914,117	57,179,380	60,224,874	7,138,695,848	220,017,019	7,358,712,867		
13.	December-2013	3,149,198,170	1,842,687,779	682,461,276	-	222,385	1,363,195,479	-	123,439,507	58,060,336	52,756,981	7,166,507,951	217,921,250	7,384,429,201		
14.	13 Month Average Balance	\$ 3,084,595,910	\$ 1,795,227,277	\$ 674,969,632	\$ 344,305	\$ 222,385	\$ 1,328,190,385	\$ 1,437,588	\$ 117,457,145	\$ 51,588,642	\$ 50,337,264	\$ 7,003,696,005	\$ 232,014,128	\$ 7,235,710,133		
														(22,705,175)		
														(306,139)		
														(63,333)		
														27,686,184		
														7,240,321,672	78,472,000	7,318,793,672 (1)

(1) See Statement M, Page 7 & 8