

## Statement 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.



Line No.	FERC	Name	Sept 2013	Oct 2013	Nov 2013	Dec 2013	Jan 2014	Feb 2014	March 2014	April 2014	May 2014	June 2014	July 2014	Aug 2014	Sept 2014	13 Month Average	Adjustments	Accumulated Depreciation
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
1		<b>Common - Intangible (Electric portion)</b>																
2	303.1	NPS 303.1-SD 10 YR Common Intangibl	0	10,556	21,114	31,670	44,633	57,594	70,557	83,570	96,582	109,596	122,609	135,621	148,635	71,749	0	71,749
3	303.3	NPS 303.3-SD 3 YR Common Intangible	138,179	142,366	146,554	0	0	0	0	0	0	0	0	0	0	32,854	0	32,854
4	303.5	NPS 303.5-SD 5 YR Common Intangible	1,775,068	1,824,850	1,874,633	1,443,105	1,487,613	1,532,120	1,576,628	1,622,630	1,668,630	1,714,631	1,760,632	1,806,633	1,852,635	1,687,678	62,994	1,750,671
5		Total Intangible	1,913,248	1,977,773	2,042,300	1,474,775	1,532,246	1,589,715	1,647,185	1,706,199	1,765,212	1,824,227	1,883,240	1,942,254	2,001,269	1,792,280	62,994	1,855,274
6																		
7		<b>Common - General Plant (Electric portion)</b>																
8	389.0	NPS 389.0-SD Common General-Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	390.0	NPS 390.0-SD Common Gen Structures	3,188,784	3,221,523	3,257,387	3,295,300	3,334,239	3,373,483	3,412,423	3,446,049	3,485,019	3,523,989	3,561,358	3,600,362	3,626,938	3,409,758	0	3,409,758
10	391.0	NPS 391.0-SD Comm Gen Office Furn &	1,749,067	1,759,007	1,768,946	1,774,791	1,784,722	1,794,653	1,804,583	1,736,582	1,746,534	1,756,485	1,764,874	1,774,899	1,784,922	1,769,236	0	1,769,236
11	391.1	NPS 391.1-SD Comm 10yr General Co	260,541	263,723	266,905	271,752	285,317	298,881	312,447	326,384	340,321	354,259	368,196	382,133	396,071	317,456	0	317,456
12	391.5	NPS 391.5-SD Common Computer	719,105	727,803	736,501	606,293	615,006	623,718	632,430	641,143	649,855	658,567	667,279	676,000	684,713	664,661	0	664,661
13	392.0	NPS 392.0-SD Common Passenger	63,467	66,511	69,554	72,598	76,265	79,932	83,600	87,267	90,934	94,601	98,268	101,935	105,602	86,749	0	86,749
14	392.1	NPS 392.1-SD Common Gen-Hourly	109,723	108,906	110,668	112,431	114,682	116,434	118,185	119,936	121,687	123,438	125,189	126,940	128,691	124,399	0	124,399
15	392.2	NPS 392.2-SD Common Vehicle-Light	405,132	417,568	430,005	442,442	454,878	467,315	479,751	492,187	504,623	517,059	529,495	541,931	554,367	465,913	0	465,913
16	393.0	NPS 393.0-SD Common Stores Equipmen	151,878	152,646	153,413	154,180	154,947	155,714	156,481	157,248	158,015	158,782	159,549	160,316	161,084	156,481	0	156,481
17	394.0	NPS 394.0-SD Common Tools/Shop Equi	58,930	59,643	60,355	61,068	61,845	62,622	63,398	64,175	64,953	65,729	66,506	67,283	68,060	62,985	0	62,985
18	395.0	NPS 395.0-SD Common Lab Equipment	36,162	36,382	36,601	36,820	37,039	37,259	37,478	37,697	37,916	38,136	38,355	38,575	(655)	34,444	0	34,444
19	396.0	NPS 396.0-SD Common Power Equipment	177,025	181,886	186,606	191,325	196,045	200,765	205,485	210,205	214,925	219,645	224,365	229,085	233,805	206,066	0	206,066
20	397.1	NPS 397.1-SD Common Comm Equipment	1,369,332	1,409,564	1,449,796	1,476,375	1,511,568	1,546,761	1,581,954	1,617,007	1,652,061	1,687,115	1,722,168	1,757,222	1,792,275	1,582,554	0	1,582,554
21	397.3	NPS 397.3-SD Common 10yr Electronic	218,128	221,814	225,500	229,186	232,872	236,558	240,244	243,931	247,617	251,303	254,989	258,675	262,361	240,245	0	240,245
22	398.0	NPS 398.0-SD Common 20yr Misc. Equi	152,725	153,522	154,319	155,116	155,913	156,710	157,507	158,304	159,101	159,898	160,695	161,492	162,289	157,507	0	157,507
23	NOR	Aircraft	83,506	87,952	92,398	96,843	101,389	105,735	110,181	114,627	119,073	123,518	127,964	132,410	136,856	110,189	0	110,189
24		Total General	8,743,507	8,868,452	8,998,955	8,976,520	9,116,728	9,256,541	9,396,147	9,452,742	9,576,708	9,732,452	9,869,228	9,990,981	10,073,393	9,388,643	0	9,388,643
25																		
26		<b>Total Common Allocated to Electric (76%)</b>	<b>10,656,754</b>	<b>10,846,225</b>	<b>11,041,255</b>	<b>10,451,296</b>	<b>10,648,974</b>	<b>10,846,256</b>	<b>11,043,332</b>	<b>11,158,942</b>	<b>11,341,921</b>	<b>11,556,679</b>	<b>11,752,469</b>	<b>11,933,236</b>	<b>12,074,664</b>	<b>11,180,923</b>	<b>62,994</b>	<b>11,243,917</b>
27																		
28		<b>Total Electric &amp; Common Accum Depreciation</b>	<b>274,027,175</b>	<b>274,868,946</b>	<b>275,148,244</b>	<b>274,192,493</b>	<b>275,201,678</b>	<b>276,106,919</b>	<b>276,663,115</b>	<b>276,891,227</b>	<b>277,959,311</b>	<b>279,227,593</b>	<b>280,540,810</b>	<b>281,256,093</b>	<b>282,050,136</b>	<b>277,241,057</b>	<b>3,395,540</b>	<b>280,636,599</b>