

Statement J

20:10:13:86. Statement J -- Depreciation expense. Statement J shall show for the test period depreciation expense by functional classification. These expenses shall be shown in separate columns as follows:

- (1) Expenses for the test period per books;
- (2) Claimed adjustments, if any, to actual expense;
- (3) Total adjusted expense claimed.

The bases, methods, essential computations and derivation of unit rates for the calculation of depreciation expense for the test period and for the depreciation adjustments shall be fully and clearly explained. The amounts of depreciable plant shall be shown by the functions specified in paragraph C of account 108, accumulated provisions for depreciation of plant in service of the FERC's uniform systems of accounts for public utilities and licensees or for gas companies and, if available, for each detailed plant account in the 300 series, together with the rates used in computing such expenses. Any deviation from the rates used in disposing of the utility's last previous rate filing or determination by this commission shall be explained, showing the rate or rates previously used together with supporting data for the new rate or rates used for this filing. Material required by § 20:10:13:87 shall be submitted as a part of statement J.

Source: 2 SDR 90, effective July 7, 1976; 12 SDR 86, effective November 24, 1985; 12 SDR 151, 12 SDR 155, effective July 1, 1986.

General Authority: SDCL 49-34A-4.

Law Implemented: SDCL 49-34A-7, 49-34A-10, 49-34A-12, 49-34A-41.

Line No.	Account No.	Description	Plant Balance 9/30/2013	Plant Balance 3/31/2014	Plant Balance 9/30/2014	Average Plant Balance	Depreciation Rate	Total Actual Test year Depreciation Expense	Proposed Rates per Depreciation Study	Total Adjustments due to New Rates	Total Adjustments due to normalizing Plant Additions	Total Adjustments due to Post Test Year Plant	Annual Difference Increase (Decrease)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
STEAM GENERATION - Big Stone													
1													
2	310	310.0-BSP-Land	162,629	162,629	162,629	162,629	0.00%	0	0.00%	0			0
3	311	311.0-BSP-Structures & Improvement	9,621,719	9,631,683	9,515,883	9,589,762	1.49%	143,061	0.63%	(82,645)			(82,645)
4	312	312.0-BSP-Boiler Plant Equipment	33,546,286	33,665,885	33,547,605	33,586,592	2.20%	739,132	1.28%	(309,223)		1,142,358	833,135
5	314	314.0-BSP-Turbo-Generator	12,507,755	13,138,223	13,113,383	12,919,787	2.92%	374,570	1.40%		3,513		(190,180)
6	315	315.0-BSP-Accessory Electric	4,024,088	4,024,088	4,056,900	4,035,025	1.49%	60,002	0.94%	(22,073)			(22,073)
7	316	316.0-BSP-Misc Power Plant	1,166,183	1,174,270	1,175,885	1,172,113	2.26%	26,535	1.11%	(13,524)			(13,524)
8		TOTAL Steam Generation - Big Stone	61,028,660	61,796,778	61,572,284	61,465,907		1,343,299		(621,159)	3,513	1,142,358	524,712
STEAM GENERATION - Coyote													
11	310	310.0-CYP-Land	205,332	205,332	205,332	205,332	0.00%	0	0.00%	0			0
12	311	311.0-CYP-Structures & Improvements	9,480,983	9,504,656	9,504,656	9,496,765	0.85%	80,739	0.92%	6,631			6,631
13	312	312.0-CYP-Boiler Plant Equipment	26,321,166	26,321,241	26,321,241	26,321,216	1.14%	300,064	1.05%	(23,691)		10,964	(12,727)
14	314	314.0-CYP-Turbo-Generator	7,267,372	6,472,322	6,472,322	6,737,339	1.99%	132,745	1.61%	(24,274)	(1,024)		(25,298)
15	315	315.0-CYP-Accessory Electric	2,952,864	2,952,864	2,952,864	2,952,864	1.55%	45,769	1.29%	(7,677)			(7,677)
16	316	316.0-CYP-Misc Power Plant	547,728	552,253	552,253	550,745	1.92%	10,560	1.71%	(1,142)			(1,142)
17		TOTAL Steam Generation - Coyote	46,775,445	46,008,668	46,008,668	46,264,260		569,877		(50,153)	(1,024)	10,964	(40,213)
STEAM GENERATION - Neal 4													
20	311	311.0-NLP-Structures & Improvement	4,118,302	4,129,210	4,108,049	4,118,520	0.27%	11,145	0.63%	14,802			14,802
21	312	312.0-NLP-Boiler Plant Equipment	18,569,375	44,427,062	45,119,803	36,038,747	0.40%	151,367	2.63%	796,452	106,621	51,491	954,565
22	314	314.0-NLP-Turbo-Generator	3,874,742	5,586,330	5,522,260	4,994,444	0.23%	11,996	1.72%	73,908	2,825		76,733
23	315	315.0-NLP-Accessory Electric	3,303,365	4,005,893	3,913,097	3,740,785	0.44%	16,608	1.23%	29,404	939		30,343
24	316	316.0-NLP-Misc Power Plant	189,373	189,373	466,278	281,675	1.25%	3,227	1.43%	801			801
25		TOTAL Steam Generation - Neal 4	30,055,157	58,337,868	59,129,487	49,174,171		194,343		915,366	110,386	51,491	1,077,243
OTHER GENERATION													
28	340	340.0-Other Production-Diesel-Land	82,483	82,483	82,483	82,483	0.00%	0	0.00%	0			0
29	341	341.0-Other Production-Diesel-Struc	10,312,668	10,958,463	11,246,533	10,839,221	1.06%	114,424	2.07%	109,948		14,278	124,225
30	342	342.0-Other Production-Diesel-Fuel	3,334,663	3,336,526	3,303,423	3,324,871	1.93%	64,398	2.24%	10,079			10,079
31	342	342.1-GT Pipelines	1,408,976	1,408,976	1,408,976	1,408,976	1.64%	25,643	2.24%	5,918			5,918
32	342	342.2-GT Compressors	487,130	487,130	487,130	487,130	2.34%	12,519	2.24%	(1,608)			(1,608)
33	343	343.0-Prime Movers & Generators	47,354,642	48,414,155	48,447,697	48,072,165	1.92%	924,680	2.41%	233,859			233,859
34	344	344.0-Movers and Generators	8,271,969	8,280,766	8,285,247	8,279,327	1.57%	159,005	2.66%	61,225			61,225
35	345	345.0-Accessory Electric Equipment	3,439,632	3,458,529	3,456,843	3,451,668	1.69%	58,371	2.60%	31,373			31,373
36	346	346.0-Misc. Power Plant Equipment	575,362	598,684	607,608	593,885	1.92%	11,409	3.46%	9,139			9,139
37		TOTAL Other Generation	75,267,525	77,025,712	77,325,940	76,539,726		1,370,450		459,933	0	14,278	474,211
TRANSMISSION													
40	350	350.1-Transmission Land	329,270	329,270	329,270	329,270	0.00%	0	0.00%	0			0
41	350	350.2-Transmission Land Rights	1,154,697	1,154,697	1,154,697	1,154,697	0.00%	0	0.00%	0			0
42	352	352.0-Trans Elec Structures & Impro	3,190,500	3,222,631	3,727,371	3,380,167	2.06%	66,221	2.03%	2,397	7,198		9,595
43	353	353.0-Trans Elec Station Equipment	57,144,640	57,425,132	58,038,500	57,536,091	2.53%	1,452,361	2.53%	3,302		548,219	581,946
44	355	355.0-Tran Elec Poles & Fixtures	36,774,436	37,855,304	38,966,931	37,865,557	4.63%	1,750,186	4.65%	10,563	40,970	39,149	90,681
45	356	356.0-Tran Elec Overhead Conductors	23,303,825	25,932,534	26,085,488	25,107,282	2.85%	721,275	2.81%	(15,760)	15,394	43,747	43,381
46	357	357.0-Transmission-Underground Cond	425,140	425,140	425,140	425,140	2.07%	8,800	2.08%	42			42
47	358	358.0-Transmission-UG Conductor & D	2,389,365	2,389,365	2,389,365	2,389,365	3.22%	76,938	3.26%	956			956
48		TOTAL Transmission	124,711,874	128,734,073	131,116,762	128,187,569		4,075,780		1,500	93,988	631,115	726,602
DISTRIBUTION													
51	360	360.1-Distribution Land	538,577	550,831	550,831	546,746	0.00%	0	0.00%	0			0
52	360	360.2-Distribution Land Rights	197,288	197,288	197,288	197,288	0.00%	0	0.00%	0			0
53	361	361.0-Distribution Structures & Imp	680,888	733,637	736,599	717,041	2.40%	17,292	2.39%	(154)			(154)
54	362	362.0-Distribution Elec Station Equ	28,130,926	29,210,749	29,567,535	28,969,737	2.61%	753,392	2.60%	(179)	2,090	256,858	258,769
55	364	364.0-Distribution Poles & Fixtures	33,402,071	34,257,258	35,424,084	34,361,138	5.45%	1,858,380	5.39%	(6,315)	19,106	19,103	31,894
56	365	365.0-Distribution Overhead Conduct	19,649,607	19,455,334	19,471,157	19,525,366	3.89%	761,927	3.86%	(8,248)		64,418	56,170
57	366	366.0-Distribution UG Conduit	8,633,500	8,663,434	8,717,702	8,671,545	2.78%	240,587	2.79%	1,349			1,349
58	367	367.0-Distribution UG Conductor & D	35,315,693	36,468,018	37,461,503	36,415,071	3.37%	1,219,810	3.35%	95		17,544	17,638
59	368	368.0-Distribution Line Transformer	33,137,903	33,183,248	33,823,625	33,381,592	2.22%	737,183	2.20%	(2,788)		17,248	14,459
60	369	369.1-Distribution Service Overhead	16,166,871	16,157,481	16,136,758	16,153,703	4.70%	759,182	4.72%	79,140			82,413
61	369	369.2-Distribution Service Undergro	871,734	1,039,549	1,222,808	1,044,697	4.70%	47,289	4.72%	2,021			2,021
62	370	370.0-Distribution Meters Electric	8,123,441	8,343,954	8,542,083	8,336,493	4.98%	411,910	4.97%	2,414		7,036	9,449
63	371	371.0-Distribution-Install on Cust	97,240	107,204	112,537	105,660	7.35%	7,679	7.46%	203			203
64	373	373.1-Dist Street Lighting & Signal	7,184,163	7,291,137	7,409,616	7,294,972	5.41%	394,292	5.41%	366			12,113
65		TOTAL Distribution	192,129,902	195,659,122	199,374,126	195,721,050		7,208,924		(7,965)	21,196	473,459	486,690

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
INTANGIBLE													
1													
2	303	303.1-Intan Plant 10 Year Software	33,007	0	0	11,002	10.00%	640	10.00%	0			0
3	303	303.5-Intan Plant 5 Year Software	5,849	5,849	102,902	38,200	20.00%	1,170	20.00%	0			0
4		TOTAL Intangible	38,856	5,849	102,902	49,202	0	1,810		0	0	0	0
5													
6													
GENERAL													
7	389	389.0-General Plant-Land	88,998	88,998	88,998	88,998	0.00%	0	0.00%	0			0
8	390	390.1-Gen Plt Structures & Impv Dis	1,099,763	1,418,434	1,343,455	1,287,217	2.49%	33,369	2.04%	(7,110)	522		(6,588)
9	392	392.20-Gen Plt Util Trans-Trailers	7,110,478	7,021,352	488,595	4,873,475	6.06%	327,873	5.94%	0			0
10	392	392.40-Gen Plt Util Trans-Heavy Tru	540,881	1,350,298	7,939,377	3,276,852	6.06%	171,035	5.61%	0		73,834	73,834
11	392	392.50-Gen Plt Util Trans-Light Tru	1,004,988	1,455,703	1,044,251	1,168,314	12.19%	154,392	10.03%	(37,210)			(37,210)
12	393	393.0-Gen Plt Util Stores Equipment	147,099	13,035	13,035	57,723	4.89%	2,328	3.12%	(527)			(527)
13	394	394.0-Gen Plt Util Tools,Shop, & Ga	1,272,315	1,098,634	1,175,169	1,182,039	6.54%	72,678	6.67%	6,164			6,164
14	396	396.0-Gen Plt Util Power Operated E	335,521	645,029	406,797	462,449	5.55%	31,830	4.59%	(10,604)			(10,604)
15	397	397.0-Gen Plt Util Comm Equip Compu	854,554	865,017	865,639	861,737	10.00%	86,265	10.00%	(91)		56,341	56,249
16	397	397.2-Gen Plt Util Comm Equip Other	709,163	709,163	709,163	709,163	7.00%	49,712	7.29%	1,986			1,986
17		TOTAL General	13,163,759	14,665,663	14,074,478	13,967,967		929,482		(47,392)	522	130,174	83,304
18													
19		TOTAL Electric Plant	543,171,176	582,233,733	588,704,647	571,369,853		15,693,966		650,130	228,579	2,453,839	3,332,549
20													
21		Common - Intangible (Electric portion)											
22	303	303.1-Common Intangible 10 Year	1,266,808	1,561,558	1,561,558	1,463,308	10.00%	147,801	No Change	0	0		0
23	303	303.3-Common Intangible 3 Year	150,741	0	0	50,247	33.33%	12,231	No Change	0	0		0
24	303	303.5-Common Intangible 5 Year	2,986,923	2,760,057	3,103,659	2,950,213	20.00%	554,937	No Change	0	62,994		62,994
25		TOTAL Common Amortization	4,404,471	4,321,615	4,665,217	4,463,768		714,969		0	62,994	0	62,994
26													
27													
28		Common - General Plant (Electric portion)											
29	389	389.0-Common General-Land	570,525	570,525	570,525	570,525	0.00%	0	No Change	0	0		0
30	390	390.0-Common Ut Structures & Improv	16,649,181	16,761,101	16,787,079	16,732,454	2.80%	463,810	No Change	0	0		0
31	391	391.0-Common Ut Office Furniture	2,385,518	2,388,448	2,424,406	2,399,457	5.00%	118,754	No Change	0	0		0
32	391	391.1-Common Computer & Equip 10yr	381,840	1,672,486	1,688,654	1,247,660	10.00%	133,613	No Change	0	0		0
33	391	391.5-Common Computer & Equip 5yr	1,461,767	1,464,268	1,525,782	1,483,939	7.14%	104,915	No Change	0	0		0
34	392	392.0-Common General Autos	257,764	310,568	307,707	292,013	14.17%	41,795	No Change	0	0		0
35	392	392.1 Common General Heavy Trucks	425,389	422,810	482,042	443,414	4.97%	21,684	No Change	0	0		0
36	392	392.2-Common General Light Trucks	1,290,997	1,290,997	1,215,989	1,265,994	11.56%	146,522	No Change	0	0		0
37	393	393.0-Common General-Stores Equipme	184,095	184,095	184,095	184,095	5.00%	9,144	No Change	0	0		0
38	394	394.0-Common General-Tools/Shop/Gar	128,207	139,759	134,002	133,989	6.67%	9,073	No Change	0	0		0
39	395	395.0-Common General-Laboratory Equ	39,449	39,449	0	26,300	6.67%	2,614	No Change	0	0		0
40	396	396.0-Common General-Power Operated	1,106,195	1,106,195	1,114,536	1,108,976	5.12%	56,371	No Change	0	0		0
41	397	397.1-Common Ut Communication Equip	5,997,262	5,225,331	5,225,381	5,482,674	8.05%	433,419	No Change	0	0		0
42	397	397.3-Common Ut Communication Equip	442,333	442,333	712,910	532,525	10.00%	43,942	No Change	0	0		0
43	398	398.0-Common Ut Miscellaneous Equip	191,275	191,275	191,275	191,275	5.00%	9,501	No Change	0	0		0
44	NOR	Aircraft	549,476	549,476	549,476	549,476	9.71%	53,350	No Change	0	0		0
45		TOTAL Common Depreciation	32,061,271	32,759,166	33,113,858	32,644,765		1,648,510		0	0	0	0
46													
47		TOTAL Common Allocated to Electric	36,465,742	37,080,781	37,779,074	37,108,533		2,363,479		0	62,994	0	62,994
48													
49		TOTAL Electric & Allocated Common	579,636,916	619,314,514	626,483,722	608,478,385		18,057,445		650,130	291,573	2,453,839	3,395,540