

Line No.	Account No.	Description	12/31/2022 Plant Balance	Depreciation Rate	Total Actual Test year Depreciation Expense	Settlement Depreciation Rates	Total Adjustments due to New Rates
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		STEAM GENERATION - Big Stone					
2	310	NPS 310.0-BSP-Land	\$ 162,629	0.00%	\$ -	0.00%	\$ -
3	311	NPS 311.0-BSP-Structures & Imp	\$ 9,877,979	0.57%	\$ 61,869	0.44%	\$ (18,406)
4	312	NPS 312.0-BSP-Boiler Plant Equ	\$ 125,850,218	1.22%	\$ 1,611,537	4.21%	\$ 3,686,757
5	314	NPS 314.0-BSP-Turbo-Generator	\$ 14,126,122	1.28%	\$ 196,638	1.50%	\$ 15,254
6	315	NPS 315.0-BSP-Accessory Electr	\$ 4,042,545	0.85%	\$ 38,010	2.02%	\$ 43,650
7	316	NPS 316.0-BSP-Misc Power Plant	\$ 1,507,507	1.08%	\$ 16,044	5.15%	\$ 61,592
8		TOTAL Steam Generation - Big Stone	\$ 155,567,000		\$ 1,924,098		\$ 3,788,847
9							
10		STEAM GENERATION - Coyote					
11	310	NPS 310.0-CYP-Land	\$ 203,882	0.00%	\$ -	0.00%	\$ -
12	311	NPS 311.0-CYP-Structures & Imp	\$ 10,031,491	0.86%	\$ 92,248	1.01%	\$ 9,070
13	312	NPS 312.0-CYP-Boiler Plant Equ	\$ 31,300,264	0.98%	\$ 328,211	2.05%	\$ 313,445
14	314	NPS 314.0-CYP-Turbo-Generator	\$ 6,536,983	1.55%	\$ 105,142	1.79%	\$ 11,870
15	315	NPS 315.0-CYP-Accessory Electr	\$ 3,024,638	1.20%	\$ 39,018	1.16%	\$ (3,932)
16	316	NPS 316.0-CYP-Misc Power Plant	\$ 698,635	1.72%	\$ 11,672	3.50%	\$ 12,780
17		TOTAL Steam Generation - Coyote	\$ 51,795,893		\$ 576,291		\$ 343,233
18							
19		STEAM GENERATION - Neal 4					
20	310	NPS 310.0-Land	\$ -	0.00%	\$ -	0.00%	\$ -
21	311	NPS 311.0-NLP-Structures & Imp	\$ 7,362,871	0.58%	\$ 46,351	2.99%	\$ 173,799
22	312	NPS 312.0-NLP-Boiler Plant Equ	\$ 42,754,692	2.43%	\$ 1,121,519	2.88%	\$ 109,816
23	314	NPS 314.0-NLP-Turbo-Generator	\$ 5,948,842	1.58%	\$ 102,326	2.23%	\$ 30,333
24	315	NPS 315.0-NLP-Accessory Electr	\$ 6,071,037	1.13%	\$ 74,248	2.96%	\$ 105,455
25	316	NPS 316.0-NLP-Misc Power Plant	\$ 894,233	1.36%	\$ 12,559	5.02%	\$ 32,331
26		TOTAL Steam Generation - Neal 4	\$ 63,031,675		\$ 1,357,003		\$ 451,734
27							
28		OTHER GENERATION					
29	114	NPS 114-Elec Plt Acq-Beethoven	\$ 30,009,842	4.00%	\$ 1,200,394	3.66%	\$ (102,034)
30	340	NPS 340.0-Other Production-Die	\$ 82,483	0.00%	\$ -	0.00%	\$ -
31	341	NPS 341.0-Other Production-Die	\$ 12,243,345	1.96%	\$ 252,962	2.81%	\$ 91,076
32	341	NPS 341.1-Other Production-Wind	\$ 14,557,823	4.00%	\$ 582,313	3.26%	\$ (107,728)
33	342	NPS 342.0-Other Production-Die	\$ 3,408,227	2.13%	\$ 76,149	2.28%	\$ 1,558
34	342	NPS 342.1- Steel Pipe Peaker #2	\$ 1,408,976	1.64%	\$ 25,643	2.49%	\$ 9,440
35	342	NPS 342.2- Reg Station #41	\$ 487,130	2.34%	\$ 12,519	1.97%	\$ (2,923)
36	343	NPS 343.0-Other Production-Die	\$ 42,989,356	2.01%	\$ 661,453	2.26%	\$ 310,107
37	344	NPS 344.0-Other Production-Die	\$ 7,936,369	2.21%	\$ 211,107	3.28%	\$ 49,205
38	344	NPS 344.1-Other Production-Wind	\$ 79,926,259	4.00%	\$ 3,197,050	3.90%	\$ (79,926)
39	345	NPS 345.0-Other Production-Die	\$ 3,267,176	2.48%	\$ 84,907	3.45%	\$ 27,811

		GENERAL								
85										
86	389	NPS 389.0-Electric General Plant-La	\$	106,828	0.00%	\$	-	0.00%	\$	-
87	390	NPS 390.1-Electric Plant-Structures	\$	1,843,954	2.41%	\$	36,994	1.05%	\$	(17,632)
88	391	NPS 391.0-Electric Plant-Office Fur	\$	7,070	5.00%	\$	354	4.13%	\$	(62)
89	391	NPS 391.5-Electric 5yr Computer	\$	-	20.00%	\$	-	28.37%	\$	-
90	392	NPS 392.2-Electric Vehicle-Trailers	\$	917,619	5.98%	\$	54,507	2.25%	\$	(33,860)
91	392	NPS 392.3-Electric Vehicle-Passen	\$	85,414	13.90%	\$	10,685	5.63%	\$	(5,876)
92	392	NPS 392.4-Electric Vehicle-Hourly	\$	13,480,639	5.61%	\$	738,571	6.46%	\$	132,278
93	392	NPS 392.5-Electric Vehicle Light Tr	\$	2,583,323	10.24%	\$	250,454	0.99%	\$	(224,879)
94	394	NPS 394.0-Electric Tools/Shop Equip	\$	2,016,055	6.67%	\$	145,151	6.68%	\$	(10,479)
95	396	NPS 396.0-Electric Power Op Equipme	\$	849,036	4.40%	\$	40,257	3.39%	\$	(11,474)
96	397	NPS 397.0-Electric 10yr Comm Equip	\$	3,084,612	10.00%	\$	316,456	10.11%	\$	(4,602)
97	397	NPS 397.2-Electric Comm Equipment	\$	20,324	7.27%	\$	1,482	11.72%	\$	900
98		TOTAL General	\$	24,994,873		\$	1,594,910		\$	(175,686)
99										
100		TOTAL Electric Plant	\$	1,114,746,391		\$	31,400,848		\$	5,413,211
101										
102		Common - Intangible (Electric portion)								
103	303	NPS 303.1-SD 10 YR Common Intangibl	\$	8,206,028	10.00%	\$	641,608	8.66%	\$	69,034
104	303	NPS 303.5-SD 5 YR Common Intangible	\$	2,830,651	20.00%	\$	741,451	17.24%	\$	(253,447)
105		TOTAL Common Amortization	\$	11,036,679		\$	1,383,059		\$	(184,413)
106										
107										
108		Common - General Plant (Electric portion)								
109	389	NPS 389.0-SD Common General-Land	\$	1,021,725	0.00%	\$	-	0.00%	\$	-
110	390	NPS 390.0-SD Common Gen Structures	\$	31,894,917	2.80%	\$	887,303	3.98%	\$	382,115
111	391	NPS 391.0-SD Comm Gen Office Furn &	\$	448,053	5.00%	\$	55,131	3.90%	\$	(37,657)
112	391	NPS 391.1-SD Comm 10yr General Co	\$	2,716,387	10.00%	\$	271,194	13.62%	\$	98,778
113	391	NPS 391.5-SD Common Computer	\$	4,457,590	7.14%	\$	336,674	28.37%	\$	927,944
114	392	NPS 392.0-SD Common Passenger	\$	394,800	15.75%	\$	54,168	11.80%	\$	(7,582)
115	392	NPS 392.1-SD Common Gen-Hourly	\$	643,353	5.46%	\$	31,975	4.15%	\$	(5,276)
116	392	NPS 392.2-SD Common Vehicle-Light	\$	873,196	12.85%	\$	97,696	5.06%	\$	(53,513)
117	392	NPS 392.6-Aircraft	\$	1,269,902	6.74%	\$	85,528	10.58%	\$	48,828
118	393	NPS 393.0-SD Common Stores Equipmen	\$	29,870	5.00%	\$	1,493	5.16%	\$	48
119	394	NPS 394.0-SD Common Tools/Shop Equi	\$	170,765	6.67%	\$	9,970	7.23%	\$	2,376
120	396	NPS 396.0-SD Common Power Equipment	\$	1,931,207	5.40%	\$	94,115	2.88%	\$	(38,496)
121	397	NPS 397.1-SD Common Comm Equipment	\$	3,476,750	8.51%	\$	279,878	4.98%	\$	(106,736)
122	397	NPS 397.3-SD Common 10yr Electronic	\$	336,622	10.00%	\$	38,053	8.01%	\$	(11,090)
123	398	NPS 398.0-SD Common 20yr Misc. Equi	\$	21,685	5.00%	\$	1,084	7.29%	\$	497
124		TOTAL Common Depreciation	\$	49,686,822		\$	2,244,263		\$	1,200,236
125										
126		TOTAL Common Allocated to Electric	\$	60,723,501		\$	3,627,323		\$	1,015,823
127										
128		TOTAL Electric & Allocated Common	\$	1,175,469,892		\$	35,028,170		\$	6,429,034