

## 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.

**Schedule E- 1: 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.

**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.

**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.

**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.

Northern States Power Company  
Electric Utility - Total Company  
Accumulated Depreciation 13 Monthly Balances by Function  
Year Ended December 31, 2024

Docket No. EL25-\_\_\_\_\_  
Statement E  
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Line No.	Month End	Production	Production	Nuclear Fuel	Transmission	Transmission	Distribution	Electric	Electric	Electric RWTP	Total Electric	Electric Common	Total	Adjustments	Adjusted Balance	
			Acquisition Adjustment			Acquisition Adjustment		General			Intangible					Excluding Common, Net of RWTP
1.	December-2023	\$ 5,319,830,824	\$ 9,343,140	2,987,981,986	\$ 1,266,095,891	\$ 75,494	\$ 2,044,697,624	\$ 420,504,436	\$ 291,399,586	\$ 147,497,076	\$ 12,192,431,904	\$ 454,845,607	\$ 12,647,277,511			
2.	January-2024	5,357,313,485	9,599,674	2,992,103,492	1,274,496,718	76,742	2,053,414,575	424,787,435	294,020,630	152,593,136	12,253,219,616	464,113,891	12,717,333,507			
3.	February-2024	5,394,827,505	9,856,209	2,998,392,084	1,282,948,140	77,990	2,067,027,800	430,071,357	296,641,933	164,682,225	12,315,160,793	473,420,766	12,788,581,559			
4.	March-2024	5,432,639,607	10,112,744	3,007,823,156	1,291,468,466	79,238	2,079,288,551	435,403,576	299,286,985	175,918,931	12,380,183,392	482,930,773	12,863,114,165			
5.	April-2024	5,470,411,201	10,369,279	3,019,151,248	1,300,026,056	80,486	2,091,833,579	440,787,520	301,942,758	177,577,067	12,457,025,059	492,568,859	12,949,593,918			
6.	May-2024	5,508,366,161	10,625,814	3,030,479,392	1,308,629,009	81,734	2,104,333,719	446,146,736	304,600,478	182,188,066	12,531,074,977	502,153,058	13,033,228,035			
7.	June-2024	5,541,745,955	10,882,348	3,041,003,020	1,317,297,913	82,982	2,116,762,121	451,478,969	307,261,080	179,026,894	12,607,487,494	512,177,891	13,119,665,385			
8.	July-2024	5,551,366,345	11,138,883	3,052,263,988	1,325,523,974	84,230	2,129,025,800	446,942,674	310,386,314	180,657,477	12,646,074,732	521,765,229	13,167,839,961			
9.	August-2024	5,575,053,457	11,395,418	3,063,531,293	1,333,635,697	85,478	2,142,691,055	451,431,781	312,368,453	173,121,175	12,717,071,455	531,828,862	13,248,900,317			
10.	September-2024	5,612,649,788	11,651,953	3,073,323,845	1,338,475,161	86,726	2,155,161,169	456,616,519	315,292,495	177,607,658	12,785,649,997	541,592,404	13,327,242,400			
11.	October-2024	5,651,486,520	11,908,488	3,080,415,615	1,344,096,953	87,974	2,167,706,061	463,675,905	318,386,155	188,835,877	12,848,927,793	551,526,167	13,400,453,960			
12.	November-2024	5,689,509,653	12,165,022	3,086,435,169	1,350,304,500	89,222	2,181,997,899	469,214,889	321,236,990	189,662,195	12,921,291,149	561,131,284	13,482,422,433			
13.	December-2024	5,724,787,695	12,421,557	3,093,699,820	1,358,833,930	90,470	2,195,663,993	474,821,754	322,963,649	201,760,868	12,981,522,000	544,737,245	13,526,259,245			
14.	13 Month Average Balance	\$ 5,525,383,707	\$ 10,882,348	3,040,508,008	\$ 1,314,756,339	\$ 82,982	\$ 2,117,661,842	\$ 447,067,965	\$ 307,368,270	\$ 176,240,665	\$ 12,587,470,797	\$ 510,368,618	\$ 13,097,839,415			
15.	December-2024	\$ 5,724,787,695	\$ 12,421,557	3,093,699,820	\$ 1,358,833,930	\$ 90,470	\$ 2,195,663,993	\$ 474,821,754	\$ 322,963,649	\$ 201,760,868	\$ 12,981,522,000	\$ 544,737,245	\$ 13,526,259,245			
(1)	See Statement M										Regulatory Adjustment for Saver Switches		0			
											Regulatory Adjustment for Photo Voltaics		0			
												Prefunded AFUDC		-59,505,211		
												Difference between Financial View and SD Rules		-38,616,681		
												Total December 2024 Year End Excluding Pro Forma Adjustments		13,428,137,353	120,027,000	13,548,164,353
Note:	NSP-Minnesota did not have any plant leased to others during the test period.															