

Line	Description	Total Company Depreciation Per Books (b)	Total Company Depreciation Pro Forma Plant Additions (c)	Total Company Depreciation Pro Forma Retirements (d)	Total Company Depreciation HP Childcare Adjustment (e)	Amortization of Unrecovered Reserve (f)	Total Company Per Books Depreciation Rate Change (g)	DC Tie Removal (h)	CUS Removal (i)
1	Depreciation and Amortization Expense								
2	Intangible	\$ -	\$ 460,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Production	\$ 21,432,677	\$ 1,870,703	\$ (566,757)	\$ -	\$ -	\$ 10,368,829	\$ -	\$ -
4	Transmission	\$ 6,830,654	\$ 122,435	\$ (68,232)	\$ -	\$ -	\$ 533,666	\$ (481,839)	\$ (6,383,416)
5	Distribution	\$ 15,520,066	\$ 965,138	\$ (154,394)	\$ -	\$ -	\$ 1,752,158	\$ -	\$ -
6	General (less Vehicles)	\$ 2,898,114	\$ 185,112	\$ (69,858)	\$ (40,366)	\$ -	\$ 1,035,003	\$ (19,675)	\$ (360,588)
7	Amortization of Unrecovered Reserve	\$ -	\$ -	\$ -	\$ -	\$ 677,096	\$ -	\$ -	\$ -
8	Total Depreciation and Amortization Expense	\$ 46,681,511	\$ 3,604,007	\$ (859,241)	\$ (40,366)	\$ 677,096	\$ 13,689,656	\$ (501,514)	\$ (6,744,004)
9									
10	Plant Acquisition Adjustment								
11	Plant Acquisition Adjustment	\$ 96,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Total Plant Acquisition Adjustment	\$ 96,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13									
14	Other Utility Plant								
15	Other Utility Plant - BHSC	\$ 4,445,394	\$ 580,998	\$ (204,120)	\$ -	\$ -	\$ 1	\$ (23,761)	\$ (604,090)
16	Amortization of Unrecovered Reserve - BHSC	\$ 584,852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Total Other Utility Plant	\$ 5,030,246	\$ 580,998	\$ (204,120)	\$ -	\$ -	\$ 1	\$ (23,761)	\$ (604,090)
18									
19	Total Depreciation and Amortization Expense	\$ 51,808,177	\$ 4,185,005	\$ (1,063,361)	\$ (40,366)	\$ 677,096	\$ 13,689,657	\$ (525,275)	\$ (7,348,094)
20									
21	Depreciation Charged to O&M Accounts (Vehicles)	\$ 1,046,387	\$ 241,229	\$ (112,653)	\$ -	\$ -	\$ 1,795,282	\$ (14,625)	\$ (373,807)
22	Depreciation and Amortization Expense Incl. Vehicle O&M Loading	\$ 52,854,564	\$ 4,426,234	\$ (1,176,014)	\$ (40,366)	\$ 677,096	\$ 15,484,939	\$ (539,900)	\$ (7,721,901)

Sources:

Column b: Statement J
Column c: BAM-14
Column d: BAM-15
Column e: BAM-21
Column f: Statement J
Column g: BAM-19
Column h: BAM-22
Column i: BAM-23
Column j: sum of columns b through i
Column k: column j less column b
Columns l & m: BAM-3 Sch 1
Column n: column k * column m

Line	Description	Total Company Pro Forma Depreciation	Total Company Depreciation Adjustments	Allocation Factor	Allocation Percent	South Dakota Amount
	(a)	(j)	(k)	(l)	(m)	(n)
1	Depreciation and Amortization Expense					
2	Intangible	\$ 460,619	\$ 460,619	PTDPLT	88.88%	\$ 409,421
3	Production	\$ 33,105,452	\$ 11,672,775	PRODPLT	86.04%	\$ 10,043,130
4	Transmission	\$ 553,268	\$ (6,277,386)	TRANPLT	83.47%	\$ (5,239,739)
5	Distribution	\$ 18,082,968	\$ 2,562,902	DISTPLT	92.70%	\$ 2,375,927
6	General (less Vehicles)	\$ 3,627,742	\$ 729,628	GENLPLT	88.61%	\$ 646,511
7	Amortization of Unrecovered Reserve	\$ 677,096	\$ 677,096	GENLPLT	88.61%	\$ 599,963
8	Total Depreciation and Amortization Expense	\$ 56,507,145	\$ 9,825,634			\$ 8,835,213
9						
10	Plant Acquisition Adjustment					
11	Plant Acquisition Adjustment	\$ 96,421	\$ -	SALWAGES	89.37%	\$ -
12	Total Plant Acquisition Adjustment	\$ 96,421	\$ -			\$ -
13						
14	Other Utility Plant					
15	Other Utility Plant - BHSC	\$ 4,194,421	\$ (250,973)	SALWAGES	88.61%	\$ (222,382)
16	Amortization of Unrecovered Reserve - BHSC	\$ 584,852	\$ -	SALWAGES	89.37%	\$ -
17	Total Other Utility Plant	\$ 4,779,273	\$ (250,973)			\$ (222,382)
18						
19	Total Depreciation and Amortization Expense	\$ 61,382,839	\$ 9,574,661			\$ 8,612,831
20						
21	Depreciation Charged to O&M Accounts (Vehicles)	\$ 2,581,813	\$ 1,535,426			
22	Depreciation and Amortization Expense Incl. Vehicle O&M Loading	\$ 63,964,652	\$ 11,110,087			

Sources:

Column b: Statement J
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