

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](#).

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY
Statement J

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Description	Reference	Per Book Test Period	Adjustment	Adjusted Amount
1	Depreciation and Amortization Expense				
2	Intangible	Sched. J-1 Col. (e) Ln. 6	\$ -	\$ 143,624	\$ 143,624
3	Production	Sched. J-1, Col. (e) Ln. 52, 60, 109	21,432,677	14,414,472	35,847,149
4	Transmission	Sched. J-1, Col. (e) Ln. 130	6,830,654	(6,226,087)	604,568
5	Distribution	Sched. J-1, Col. (e) Ln. 152	15,520,066	3,797,483	19,317,549
6	General (less Vehicles)	Sched. J-1, Col. (e) Ln. 186 (e) - Stmt J, Col. (f) Ln. 21	2,898,114	916,426	3,814,539
7	Amortization of Unrecovered Reserve		-	677,096	677,096
8	Total Depreciation and Amortization Expense		\$ 46,681,511	\$ 13,723,014	\$ 60,404,525
9					
10	Plant Acquisition Adjustment				
11	Plant Acquisition Adjustment	Sched J- 1, Col. (e) Ln. 190	96,421	-	96,421
12	Total Plant Acquisition Adjustment		\$ 96,421	\$ -	\$ 96,421
13					
14	Other Utility Plant				
15	Other Utility Plant - BHSC	Sched J- 1, Col. (e) Ln. 195	4,445,393	(353,853)	4,091,540
16	Amortization of Unrecovered Reserve - BHSC		584,852	-	584,852
17	Total Other Utility Plant		\$ 5,030,246	\$ (353,853)	\$ 4,676,392
18					
19	Total Depreciation and Amortization Expense		\$ 51,808,177	\$ 13,369,161	\$ 65,177,339
20					
21	Depreciation charged to O&M Accounts (Vehicles)	Sched J- 1, Col. (e) Ln. 209	1,046,387	1,642,243	2,688,629
22	Depreciation and Amortization Expense Including Vehicle O&M Loading	Ln. 19 + Ln. 21	\$ 52,854,564	\$ 15,011,404	\$ 67,865,968