

Line	Acct. No.	Account	SD Gas Per Books 13-mo. Avg. Plant	New Depreciation Rates	Adjusted Depreciation Expense	Per Books Depreciation/ Clearing Accts	Depreciation Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		<u>Distribution Plant</u>					
1	374.1	Land	\$ 87,780			\$ -	
2	374.2	Rights of Way	129,244	1.46%	\$ 1,887	1,797	90
3	375	Structures & Improvements	375,796	1.29%	4,848	10,411	(5,563)
4	376	Mains	54,902,492	1.85%	1,015,696	1,231,891	(216,195)
5	378	Meas. & Reg. Equip.-General	1,252,009	2.35%	29,422	38,771	(9,349)
6	379	Meas. & Reg. Equip.-City Gate	1,810,890	2.14%	38,753	67,908	(29,155)
7	380	Services	28,236,823	3.03%	855,576	2,017,838	(1,162,262)
8	381	Meters	19,480,626	5.43%	1,057,798	602,503	455,295
9	383	Service Regulators	2,901,213	1.70%	49,321	51,307	(1,986)
10	385	Ind. Meas. & Reg. Station Eqpt.	110,214	2.48%	2,733	3,648	(915)
11	387.2	Other Distribution Equip.	103,576	2.49%	2,579	1,025	1,554
12		Total Distribution Plant	\$ 109,390,663		\$ 3,058,613	\$ 4,027,099	\$ (968,486)
		<u>General Plant</u>					
13	389	Land	\$ 1,236,781			\$ -	
14	390	Structures and Improvements	6,357,921	1.76%	111,899	219,855	(107,956)
15	391.1	Office Furniture & Equipment	28,464	19.63%	5,587	1,896	3,691
16	391.3	Personal Computers	3,115	19.36%	603	623	(20)
17	392.1	Trans. Equip., Non-Unitized	101,610	0.49%	498	1,937	(1,439)
18	392.2	Trans. Equip., Unitized	3,222,411	9.69%	312,252	8,347	303,905
19	393	Stores Equipment	47,411	4.05%	1,920	1,349	571
20	394.1	Miscellaneous Tools - Nonunitized	1,653,289	4.62%	76,382	91,152	(14,770)
21	395	Laboratory Equipment	58,989	13.63%	8,040	2,951	5,089
22	396.1	Work Equipment Trailers	225,934	1.29%	2,915	13,602	(10,687)
23	396.2	Power Operated Equip.	2,393,682	30.48%	729,594	5,434	724,160
24	397.1	Fixed Radio Comm. Equip.	237,996	7.49%	17,826	15,900	1,926
25	397.2	Mobile Radio Comm. Equip.	132,425	7.82%	10,356	8,833	1,523
26	397.3	General Tele. Comm. Equip.	55,305	12.70%	7,024	5,530	1,494
27	397.8	Network Equipment	12,243	23.65%	2,895	2,449	446
28	398	Miscellaneous Equipment	22,628	8.38%	1,896	1,103	793
29		Total General Plant	\$ 15,790,204		\$ 1,289,687	\$ 380,961	\$ 908,726
30	303	Intangible Plant - General	\$ 672,016		55,546	\$ 55,546	-
		<u>Common Plant</u>					
31	389	Land	\$ 140,943			\$ -	
32	390	Structures and Improvements	2,065,231	2.57%	53,076	30,201	22,875
33	391.1	Office Furniture & Equipment	82,888	6.81%	5,645	5,543	102
34	391.3	Personal Computers	268,197	24.37%	65,360	53,827	11,533
35	391.5	Other Computer Equipment	153,255	23.70%	36,321	31,007	5,314
36	392.1	Trans. Equip., Non-Unitized	191	3.42%	7	8	(1)
37	392.2	Trans. Equip., Unitized	321,916	9.65%	31,065	13,153	17,912
38	392.3	Aircraft Equipment	394,142	4.00%	15,766	15,813	(47)
39	393	Stores Equipment	2,672	2.94%	79	89	(10)
40	394.1	Miscellaneous Tools	10,986	1.27%	140	610	(470)
41	394.3	Vehicle Maint. Equip.	3,597	5.00%	180	180	-
42	397.1	Fixed Radio Comm. Equip.	91,125	7.04%	6,415	6,066	349
43	397.2	Mobile Radio Comm. Equip.	28,400	7.05%	2,002	1,884	118
44	397.3	General Tele. Comm. Equip.	41,717	11.83%	4,935	4,121	814
45	397.5	Supervisory & Telemetering	1,601	27.74%	444	104	340
46	397.8	Network Equipment	28,905	25.14%	7,267	5,800	1,467
47	398	Miscellaneous Equipment	130,102	3.05%	3,968	6,484	(2,516)
48		Total Common Plant	\$ 3,765,868		\$ 232,670	\$ 174,890	\$ 57,780
49	303	Intangible Plant - Common	\$ 8,066,598		\$ 599,340	\$ 599,340	-
50	407.3	Amort - Pref. Stock Redemption			\$ 1,257	\$ 1,257	-
51		Total	\$ 137,685,349		\$ 5,237,113	\$ 5,239,093	\$ (1,980)

Sources:

Column c: BAM-2, page 2
Column d: JG-1
Column e, except lines 30 & 49: column c * column d
Column e, lines 30 & 49: Email from Travis Jacobson on 3/4/24
Column f: Email from Travis Jacobson on 3/4/24
Column g: column e less column f
Line 12: sum of lines 1-11
Line 29: sum of lines 13-28
Line 48: sum of lines 31-47
Line 50: sum of lines 12, 29, 30, 48, 49 & 50