

Line No.	Account No.	Description	12/31/2023 Plant Balance	Depreciation Rate	Total Actual Test year Depreciation Expense	Settlement Depreciation Rates	Adjusted Test Year Depreciation New Rates	Depreciation Adjustments due to New Rates	Accumulated Depreciation Adjustment
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1		PRODUCTION							
2	304	NPS 304.0-SD Gas Prod. & Stora	\$ 30,170	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -
3									
4									
5		TRANSMISSION							
6	367	NPS 367.0 - SD Gas Trans Mains	\$ 8,868,303	2.22%	\$ 196,896	1.90%	\$ 168,498	\$ (28,398)	\$ (14,199)
7									
8		DISTRIBUTION							
9	374	NPS 374.1-SD Gas Dist Land	\$ 513,451	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -
10	374	NPS 374.3-SD Gas Dist Land Rights &	\$ 475,308	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -
11	375	NPS 375.0-SD Gas Dist Structures &	\$ 475,640	2.51%	\$ 11,602	1.33%	\$ 6,326	\$ (5,276)	\$ (2,638)
12	376	NPS 376.1-SD Gas Dist Mains Steel	\$ 25,397,838	1.82%	\$ 442,767	1.09%	\$ 276,836	\$ (165,931)	\$ (82,966)
13	376	NPS 376.1- Various Contracts with Deviation	\$ 17,897,070	0.18%	\$ 32,215	0.18%	\$ 32,215	\$ -	\$ -
14	376	NPS 376.1-Dakota Eth Steel Mains	\$ 628,591	1.82%	\$ 11,440	1.82%	\$ 11,440	\$ -	\$ -
15	376	NPS 376.1-Northern Light Steel Main	\$ 153,586	1.82%	\$ 2,795	1.82%	\$ 2,795	\$ -	\$ -
16	376	NPS 376.3 Mains-PL Ben Crick Dryer	\$ 40,050	10.00%	\$ 2,927	10.00%	\$ 2,927	\$ -	\$ -
17	376	NPS 376.3 Mains-PL Crystal Springs	\$ 196,943	6.67%	\$ 6,565	6.67%	\$ 6,565	\$ -	\$ -
18	376	NPS 376.3 Mains-Plastic Dan&Jerry	\$ 331,759	10.00%	\$ 33,176	10.00%	\$ 33,176	\$ -	\$ -
19	376	NPS 376.3 Mains-Plastic Pipe-8LGCWD	\$ 12,166	2.20%	\$ 268	2.20%	\$ 268	\$ -	\$ -
20	376	NPS 376.3 Mains-Plastic Rustic Acre	\$ 424,761	6.67%	\$ 28,317	6.67%	\$ 28,317	\$ -	\$ -
21	376	NPS 376.3-SD Gas Dist Mains Plastic	\$ 39,452,545	2.20%	\$ 811,857	1.56%	\$ 615,460	\$ (196,397)	\$ (98,199)
22	376	NPS 376.3-SDWG Plastic Mains	\$ 664,045	0.21%	\$ 1,395	0.21%	\$ 1,394	\$ -	\$ -
23	378	NPS 378.0-SD Gas Dist Reg Station	\$ 5,604,444	2.57%	\$ 124,233	1.86%	\$ 104,243	\$ (19,990)	\$ (9,995)
24	378	NPS 378.0- Various Contracts with Deviation	\$ 2,696,165	0.23%	\$ 6,151	0.23%	\$ 6,201	\$ 50	\$ 25
25	378	NPS 378.0-Dakota Eth Reg Station	\$ 196,292	2.57%	\$ 5,045	2.57%	\$ 5,045	\$ -	\$ -
26	378	NPS 378.0-SDWG#11 Reg Station Equip	\$ 52,443	2.57%	\$ 1,348	2.57%	\$ 1,348	\$ -	\$ -
27	378	NPS 378.0-Rustic Acres Reg Station	\$ 102,442	6.67%	\$ 6,833	6.67%	\$ 6,833	\$ -	\$ -
28	379	NPS 379.0 Reg Equipment-Borde-8LGCW	\$ 171,101	2.99%	\$ 5,116	2.99%	\$ 5,116	\$ -	\$ -
29	379	NPS 379.0-SD Gas Distribution TBS	\$ 6,070,045	2.99%	\$ 157,099	2.49%	\$ 151,144	\$ (5,955)	\$ (2,978)
30	380	NPS 380.0-SD Gas Services Steel	\$ 2,243,012	2.48%	\$ 55,880	3.00%	\$ 67,290	\$ 11,410	\$ 5,705
31	380	NPS 380.1-SD Gas Services Plastic	\$ 36,961,996	2.48%	\$ 871,202	3.04%	\$ 1,123,645	\$ 252,442	\$ 126,221
32	381	NPS 381.0-SD Gas Dist Meter & Regs	\$ 16,509,166	1.97%	\$ 318,855	1.93%	\$ 318,627	\$ (228)	\$ (114)
33	381	NPS 381.1-SD Gas Dist AMI Meters	\$ 6,288,770	5.00%	\$ 313,209	7.00%	\$ 440,214	\$ 127,005	\$ 63,503
34									
35		GENERAL							
36	389	NPS 389.0-SD Gas General Plant Land	\$ 302,148	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -
37	390	NPS 390.0-SD Gas Gen Structures	\$ 1,549,243	3.72%	\$ 56,982	1.89%	\$ 29,281	\$ (27,702)	\$ (13,851)
38	391	NPS 391.0-SD Gas Gen Office Furn &	\$ 2,445	5.00%	\$ 122	5.73%	\$ 140	\$ 18	\$ 9
39	391	NPS 391.5-SD Gas Computer	\$ -	7.14%	\$ 718	24.40%	\$ -	\$ (718)	\$ (359)
40	392	NPS 392.3-SD Gas Vehicles Passenger	\$ 49,156	18.57%	\$ 9,128	12.71%	\$ 6,248	\$ (2,881)	\$ (1,441)
41	392	NPS 392.4-SD Gas Vehicle Hourly & T	\$ 365,505	7.10%	\$ 21,346	2.80%	\$ 10,234	\$ (11,112)	\$ (5,556)
42	392	NPS 392.5-SD Gas Vehicle Light Truc	\$ 1,906,680	10.90%	\$ 195,296	1.69%	\$ 32,223	\$ (163,073)	\$ (81,537)
43	394	NPS 394.0-SD Gas Tools/Shop Equipme	\$ 1,174,165	6.67%	\$ 73,434	6.65%	\$ 78,082	\$ 4,648	\$ 2,324
44	396	NPS 396.0-SD Gas Power Op Equipment	\$ 1,614,302	4.60%	\$ 73,687	3.90%	\$ 62,958	\$ (10,729)	\$ (5,365)
45	397	NPS 397.4-SD Gas 10yr Electronic Eq	\$ 854,916	10.00%	\$ 85,492	9.65%	\$ 82,499	\$ (2,992)	\$ (1,496)
46									
47		TOTAL SD Gas Plant	\$ 180,276,661		\$ 3,963,397		\$ 3,717,588	\$ (245,809)	\$ (122,905)
48									
49		Common - Intangible (Gas portion)							
50	303	NPS 303.1-SD 10 YR Common Intangibl	\$ 636,445	10.00%	\$ 100,726	8.66%	\$ 55,116	\$ (45,610)	\$ (22,805)
51	303	NPS 303.5-SD 5 YR Common Intangible	\$ 348,388	20.00%	\$ 69,907	17.24%	\$ 60,062	\$ (9,845)	\$ (4,923)
52		TOTAL Common Amortization	\$ 984,833		\$ 170,633		\$ 115,178	\$ (55,455)	\$ (27,728)
53									
54		Common - General Plant (Gas portion)							
55	389	NPS 389.0-SD Common General-Land	\$ 121,634	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -
56	390	NPS 390.0-SD Common Gen Structures	\$ 4,065,918	2.79%	\$ 106,038	3.98%	\$ 161,824	\$ 55,785	\$ 27,893
57	391	NPS 391.0-SD Comm Gen Office Furn &	\$ 54,001	5.00%	\$ 2,667	3.90%	\$ 2,106	\$ (561)	\$ (281)
58	391	NPS 391.1-SD Comm 10yr General Co	\$ 182,845	10.00%	\$ 32,338	13.62%	\$ 24,903	\$ (7,434)	\$ (3,717)
59	391	NPS 391.5-SD Common Computer	\$ 569,875	7.14%	\$ 42,251	28.37%	\$ 161,673	\$ 119,422	\$ 59,711
60	392	NPS 392.0-SD Common Passenger	\$ 54,705	14.17%	\$ 6,660	11.80%	\$ 6,455	\$ (205)	\$ (103)
61	392	NPS 392.1-SD Common Gen-Hourly	\$ 77,450	4.97%	\$ 3,807	4.15%	\$ 3,214	\$ (592)	\$ (296)
62	392	NPS 392.2-SD Common Vehicle-Light	\$ 121,124	11.56%	\$ 12,201	5.06%	\$ 6,129	\$ (6,072)	\$ (3,036)
63	392	NPS 392.6-Aircraft	\$ 151,179	6.74%	\$ 10,182	10.58%	\$ 15,995	\$ 5,813	\$ 2,907
64	393	NPS 393.0-SD Common Stores Equipmen	\$ 3,556	5.00%	\$ 178	5.16%	\$ 183	\$ 6	\$ 3
65	394	NPS 394.0-SD Common Tools/Shop Equi	\$ 20,329	6.67%	\$ 1,356	7.23%	\$ 1,470	\$ 114	\$ 57
66	396	NPS 396.0-SD Common Power Equipment	\$ 247,470	5.12%	\$ 12,113	2.88%	\$ 7,127	\$ (4,986)	\$ (2,493)
67	397	NPS 397.1-SD Common Comm Equipment	\$ 413,899	8.05%	\$ 33,319	4.98%	\$ 20,612	\$ (12,707)	\$ (6,354)
68	397	NPS 397.3-SD Common 10yr Electronic	\$ 35,895	10.00%	\$ 4,007	8.01%	\$ 2,875	\$ (1,132)	\$ (566)
69	398	NPS 398.0-SD Common 20yr Misc. Equi	\$ 2,783	5.00%	\$ 129	7.29%	\$ 203	\$ 74	\$ 37
70		TOTAL Common Depreciation	\$ 6,122,662		\$ 267,245		\$ 414,770	\$ 147,525	\$ 73,763
71									
72		TOTAL Common Allocated to Gas	\$ 7,107,496		\$ 437,879		\$ 92,070	\$ 46,035	
73									
74		TOTAL Gas & Allocated Common	\$ 187,384,156		\$ 4,401,276		\$ (153,739)	\$ (76,870)	

Sources:

Columns c - e: Statement J	Line 47: sum of lines 2 through 45
Column f: Exhibit (JSG-1)	Line 52: sum of lines 50 & 51
Column g: column c * column f	Line 70: sum of lines 55 through 69
Column g, lines 16 & 17: col. e (CWDS, not impacted by study)	Line 72: sum of lines 52 & 70
Column h: column g - column e	Line 74: sum of lines 47 & 72
Column i: column h divided by 2	