

Line No.	Account No.	Description	12/31/2022 Plant Balance	Depreciation Rate	Total Actual Test Year Depreciation Expense	Proposed Rates per Depreciation Study	Total Adjustments due to New Rates	Total Adjustments due to normalizing Plant Additions	Total Adjustments due to Post Test Year Plant Additions	Annual Difference Increase (Decrease)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		
STEAM GENERATION - Big Stone											
1											
2	310	NPS 310.0-BSP-Land	\$ 162,629	0.00%	\$ -	0.00%	\$ -			\$ -	
3	311	NPS 311.0-BSP-Structures & Imp	\$ 9,877,979	0.57%	\$ 61,869	0.44%	\$ (18,406)			\$ (18,406)	
4	312	NPS 312.0-BSP-Boiler Plant Equ	\$ 125,850,218	1.22%	\$ 1,611,537	4.21%	\$ 3,686,757			\$ 3,686,757	
5	314	NPS 314.0-BSP-Turbo-Generator	\$ 14,126,122	1.28%	\$ 196,638	1.50%	\$ 15,254			\$ 15,254	
6	315	NPS 315.0-BSP-Accessory Electr	\$ 4,042,545	0.85%	\$ 38,010	2.02%	\$ 43,650			\$ 43,650	
7	316	NPS 316.0-BSP-Misc Power Plant	\$ 1,507,507	1.08%	\$ 16,044	5.15%	\$ 61,592			\$ 61,592	
8		TOTAL Steam Generation - Big Stone	\$ 155,567,000		\$ 1,924,098		\$ 3,788,847	\$ -	\$ -	\$ 3,788,847	
9											
10	STEAM GENERATION - Coyote										
11	310	NPS 310.0-CYP-Land	\$ 203,882	0.00%	\$ -	0.00%	\$ -			\$ -	
12	311	NPS 311.0-CYP-Structures & Imp	\$ 10,031,491	0.86%	\$ 92,248	1.01%	\$ 9,070			\$ 9,070	
13	312	NPS 312.0-CYP-Boiler Plant Equ	\$ 31,300,264	0.98%	\$ 328,211	2.05%	\$ 313,445			\$ 313,445	
14	314	NPS 314.0-CYP-Turbo-Generator	\$ 6,536,983	1.55%	\$ 105,142	1.79%	\$ 11,870			\$ 11,870	
15	315	NPS 315.0-CYP-Accessory Electr	\$ 3,024,638	1.20%	\$ 39,018	1.16%	\$ (3,932)			\$ (3,932)	
16	316	NPS 316.0-CYP-Misc Power Plant	\$ 698,635	1.72%	\$ 11,672	3.50%	\$ 12,780			\$ 12,780	
17		TOTAL Steam Generation - Coyote	\$ 51,795,893		\$ 576,291		\$ 343,233	\$ -	\$ -	\$ 343,233	
18											
19	STEAM GENERATION - Neal 4										
20	310	NPS 310.0-Land	\$ -	0.00%	\$ -	0.00%	\$ -			\$ -	
21	311	NPS 311.0-NLP-Structures & Imp	\$ 7,362,871	0.58%	\$ 46,351	2.99%	\$ 173,799			\$ 173,799	
22	312	NPS 312.0-NLP-Boiler Plant Equ	\$ 42,754,692	2.43%	\$ 1,121,519	2.88%	\$ 109,816			\$ 109,816	
23	314	NPS 314.0-NLP-Turbo-Generator	\$ 5,948,842	1.58%	\$ 102,326	2.23%	\$ 30,333			\$ 30,333	
24	315	NPS 315.0-NLP-Accessory Electr	\$ 6,071,037	1.13%	\$ 74,248	2.96%	\$ 105,455			\$ 105,455	
25	316	NPS 316.0-NLP-Misc Power Plant	\$ 894,233	1.36%	\$ 12,559	5.02%	\$ 32,331			\$ 32,331	
26		TOTAL Steam Generation - Neal 4	\$ 63,031,675		\$ 1,357,003		\$ 451,734	\$ -	\$ -	\$ 451,734	
27											
28	OTHER GENERATION										
29	114	NPS 114-Elec Plt Acq-Beethoven	\$ 30,009,842	4.00%	\$ 1,200,394	4.00%	\$ (0)			\$ (0)	
30	340	NPS 340.0-Other Production-Die	\$ 82,483	0.00%	\$ -	0.00%	\$ -			\$ -	
31	341	NPS 341.0-Other Production-Die	\$ 12,243,345	1.96%	\$ 252,962	2.81%	\$ 91,076			\$ 91,076	
32	341	NPS 341.1-Other Production-Wind	\$ 14,557,823	4.00%	\$ 582,313	4.11%	\$ 16,014			\$ 16,014	
33	342	NPS 342.0-Other Production-Die	\$ 3,408,227	2.13%	\$ 76,149	2.28%	\$ 1,558			\$ 1,558	
34	342	NPS 342.1- Steel Pipe Peaker #2	\$ 1,408,976	1.64%	\$ 25,643	2.49%	\$ 9,440			\$ 9,440	
35	342	NPS 342.2- Reg Station #41	\$ 487,130	2.34%	\$ 12,519	1.97%	\$ (2,923)			\$ (2,923)	
36	343	NPS 343.0-Other Production-Die	\$ 42,989,356	2.01%	\$ 661,453	2.34%	\$ 344,498			\$ 344,498	
37	344	NPS 344.0-Other Production-Die	\$ 7,936,369	2.21%	\$ 211,107	3.28%	\$ 49,205			\$ 49,205	
38	344	NPS 344.1-Other Production-Wind	\$ 79,926,259	4.00%	\$ 3,197,050	4.64%	\$ 511,528			\$ 511,528	
39	345	NPS 345.0-Other Production-Die	\$ 3,267,176	2.48%	\$ 84,907	3.45%	\$ 27,811			\$ 27,811	
40	345	NPS 345.1-Other Production-Wind	\$ 4,648,825	4.00%	\$ 185,953	4.56%	\$ 26,033			\$ 26,033	
41	346	NPS 346.0-Other Production-Die	\$ 7,240,608	3.25%	\$ 246,462	2.82%	\$ (42,277)			\$ (42,277)	
42	341	NPS 341.0-Other Production-BGGS	\$ -	3.25%	\$ -	2.82%	\$ -			\$ -	
43	342	NPS 342.0-Other Production-BGGS	\$ -	3.20%	\$ -	2.82%	\$ -			\$ -	
44	343	NPS 343.0-Other Production-BGGS	\$ 85,629,725	3.20%	\$ 1,372,194	2.82%	\$ 1,042,564	\$ 1,142,369		\$ 2,184,933	
45	344	NPS 344.0-Other Production-BGGS	\$ -	3.47%	\$ -	2.82%	\$ -			\$ -	
46	345	NPS 345.0-Other Production-BGGS	\$ -	3.47%	\$ -	2.82%	\$ -			\$ -	
47	346	NPS 346.0-Other Production-BGGS	\$ -	3.60%	\$ -	2.82%	\$ -			\$ -	
48	346	NPS 346.1-Other Production-Wind	\$ 15,463,276	4.00%	\$ 618,531	4.49%	\$ 75,770			\$ 75,770	
49		TOTAL Other Generation	\$ 309,299,419		\$ 8,727,638		\$ 2,150,299	\$ 1,142,369	\$ -	\$ 3,292,668	
50											
51	TRANSMISSION										
52	350	NPS 350.1-Transmission-Land	\$ 568,509	0.00%	\$ -	0.00%	\$ -			\$ -	
53	350	NPS 350.2-Transmission-Land Ri	\$ 1,166,091	0.00%	\$ -	0.00%	\$ -			\$ -	
54	352	NPS 352.0-Transmission-Structu	\$ 12,393,490	1.84%	\$ 248,414	1.67%	\$ (41,442)			\$ (41,442)	
55	353	NPS 353.0-Transmission-Stat Eq	\$ 101,755,313	2.31%	\$ 2,548,927	2.77%	\$ 269,696	\$ 22,478	\$ 180,180	\$ 472,354	
56	355	NPS 355.0-Transmission-Poles	\$ 61,186,934	2.12%	\$ 2,672,937	3.43%	\$ (574,225)	\$ 96,040		\$ (478,185)	
57	356	NPS 356.0-Transmission-OH Cond	\$ 33,204,076	2.13%	\$ 907,314	2.55%	\$ (60,610)			\$ (60,610)	
58	357	NPS 357.0-Trans-UG Conduit	\$ 640,802	2.08%	\$ 13,329	1.76%	\$ (2,051)			\$ (2,051)	
59	358	NPS 358.0-Transmission-UG Cond	\$ 4,705,624	2.96%	\$ 153,093	2.41%	\$ (39,688)			\$ (39,688)	
60		TOTAL Transmission	\$ 215,620,839		\$ 6,544,014		\$ (448,321)	\$ 118,519	\$ 180,180	\$ (149,622)	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1		DISTRIBUTION								
2	360	NPS 360.1-Distribution-Land	\$ 442,259	0.00%	\$ -	0.00%	\$ -			\$ -
3	360	NPS 360.2-Distribution-Land Ri	\$ 197,288	0.00%	\$ -	0.00%	\$ -			\$ -
4	361	NPS 361.0-Distribution-Structu	\$ 1,484,027	2.28%	\$ 33,138	1.65%	\$ (8,652)			\$ (8,652)
5	362	NPS 362.0-Distribution-Station	\$ 47,142,419	2.36%	\$ 1,173,968	2.71%	\$ 103,592	\$ 16,555		\$ 120,147
6	364	NPS 364.0-Distribution-Poles/T	\$ 58,931,419	2.99%	\$ 2,997,277	4.50%	\$ (345,363)	\$ 15,697		\$ (329,665)
7	365	NPS 365.0-Distribution-OH Cond	\$ 21,791,407	2.93%	\$ 803,177	6.12%	\$ 530,457			\$ 530,457
8	366	NPS 366.0-Distribution-Undergr	\$ 11,060,486	2.54%	\$ 291,605	2.24%	\$ (43,850)			\$ (43,850)
9	367	NPS 367.0-Distribution-UG Cond	\$ 63,436,946	3.05%	\$ 2,008,385	3.74%	\$ 364,157			\$ 364,157
10	368	NPS 368.0-Dist-Line Transformers	\$ 43,311,582	2.08%	\$ 933,935	2.66%	\$ 218,153			\$ 218,153
11	369	NPS 369.1-OH Distr Service	\$ 16,306,675	3.12%	\$ 766,331	3.39%	\$ (213,535)			\$ (213,535)
12	369	NPS 369.2-UG Distr Service	\$ 6,111,779	3.12%	\$ 252,382	3.87%	\$ (15,856)			\$ (15,856)
13	370	NPS 370.0-Distribution-Meters	\$ 513,860	4.73%	\$ 26,523	10.79%	\$ 28,922			\$ 28,922
14	370	NPS 370.3-Dist AMI EL Meters	\$ 13,491,068	6.33%	\$ 875,438	7.62%	\$ 152,581			\$ 152,581
15	371	NPS 371.0-Dist-Install Cust Prem -	\$ 823,576	6.98%	\$ 7,009	13.13%	\$ 101,127			\$ 101,127
16	371	NPS 371.5-LED Yard Lights	\$ -	2.79%	\$ -	5.64%	\$ -			\$ -
17	373	NPS 373.1-Dist Street Lights	\$ 9,383,596	3.42%	\$ 503,542	4.78%	\$ (55,006)			\$ (55,006)
18	373	NPS 373.5-LED Street Lights	\$ -	2.21%	\$ -	8.21%	\$ -	\$ 60,077		\$ 60,077
19		TOTAL Distribution	\$ 294,428,389		\$ 10,672,710		\$ 816,727	\$ 92,330	\$ -	\$ 909,057
20		INTANGIBLE								
21	303	NPS 303.5-SD 5 YR Electric Intangib	\$ 8,304	20.00%	\$ 4,184	20.00%	\$ -			\$ -
22		TOTAL Intangible	\$ 8,304	0	\$ 4,184		\$ -	\$ -	\$ -	\$ -
23										
24		GENERAL								
25	389	NPS 389.0-Electric General Plant-La	\$ 106,828	0.00%	\$ -	0.00%	\$ -			\$ -
26	390	NPS 390.1-Electric Plant-Structures	\$ 1,843,954	2.41%	\$ 36,994	1.05%	\$ (17,632)			\$ (17,632)
27	391	NPS 391.0-Electric Plant-Office Fur	\$ 7,070	5.00%	\$ 354	4.13%	\$ (62)			\$ (62)
28	391	NPS 391.5-Electric 5yr Computer	\$ -	20.00%	\$ -	20.00%	\$ -			\$ -
29	392	NPS 392.2-Electric Vehicle-Trailers	\$ 917,619	5.98%	\$ 54,507	2.25%	\$ (33,860)			\$ (33,860)
30	392	NPS 392.3-Electric Vehicle-Passen	\$ 85,414	13.90%	\$ 10,685	5.63%	\$ (5,876)			\$ (5,876)
31	392	NPS 392.4-Electric Vehicle-Hourly	\$ 13,480,639	5.61%	\$ 738,571	6.46%	\$ 132,278			\$ 132,278
32	392	NPS 392.5-Electric Vehicle Light Tr	\$ 2,583,323	10.24%	\$ 250,454	0.99%	\$ (224,879)			\$ (224,879)
33	394	NPS 394.0-Electric Tools/Shop Equip	\$ 2,016,055	6.67%	\$ 145,151	6.68%	\$ (10,479)			\$ (10,479)
34	396	NPS 396.0-Electric Power Op Equipme	\$ 849,036	4.40%	\$ 40,257	3.39%	\$ (11,474)			\$ (11,474)
35	397	NPS 397.0-Electric 10yr Comm Equip	\$ 3,084,612	10.00%	\$ 316,456	10.11%	\$ (4,602)			\$ (4,602)
36	397	NPS 397.2-Electric Comm Equipment	\$ 20,324	7.27%	\$ 1,482	11.72%	\$ 900			\$ 900
37		TOTAL General	\$ 24,994,873		\$ 1,594,910		\$ (175,686)	\$ -	\$ -	\$ (175,686)
38										
39		TOTAL Electric Plant	\$ 1,114,746,391		\$ 31,400,848		\$ 6,926,833	\$ 1,353,217	\$ 180,180	\$ 8,460,230
40										
41		Common - Intangible (Electric portion)								
42	303	NPS 303.1-SD 10 YR Common Intangibl	\$ 8,206,028	10.00%	\$ 641,608	8.66%	\$ -	\$ 116,742		\$ 116,742
43	303	NPS 303.5-SD 5 YR Common Intangible	\$ 2,830,651	20.00%	\$ 741,451	17.24%	\$ -			\$ -
44		TOTAL Common Amortization	\$ 11,036,679		\$ 1,383,059		\$ -	\$ 116,742	\$ -	\$ 116,742
45										
46		Common - General Plant (Electric portion)								
47										
48	389	NPS 389.0-SD Common General-Land	\$ 1,021,725	0.00%	\$ -	0.00%	\$ -			\$ -
49	390	NPS 390.0-SD Common Gen Structures	\$ 31,894,917	2.80%	\$ 887,303	3.98%	\$ 382,115			\$ 382,115
50	391	NPS 391.0-SD Comm Gen Office Furn &	\$ 448,053	5.00%	\$ 55,131	3.90%	\$ (37,657)			\$ (37,657)
51	391	NPS 391.1-SD Comm 10yr General Co	\$ 2,716,387	10.00%	\$ 271,194	13.62%	\$ 98,778			\$ 98,778
52	391	NPS 391.5-SD Common Computer	\$ 4,457,590	7.14%	\$ 336,674	28.37%	\$ 927,944			\$ 927,944
53	392	NPS 392.0-SD Common Passenger	\$ 394,800	15.75%	\$ 54,168	11.80%	\$ (7,582)			\$ (7,582)
54	392	NPS 392.1-SD Common Gen-Hourly	\$ 643,353	5.46%	\$ 31,975	4.15%	\$ (5,276)			\$ (5,276)
55	392	NPS 392.2-SD Common Vehicle-Light	\$ 873,196	12.85%	\$ 97,696	5.06%	\$ (53,513)			\$ (53,513)
56	392	NPS 392.6-Aircraft	\$ 1,269,902	6.74%	\$ 85,528	10.58%	\$ 48,828			\$ 48,828
57	393	NPS 393.0-SD Common Stores Equipmen	\$ 29,870	5.00%	\$ 1,493	5.16%	\$ 48			\$ 48
58	394	NPS 394.0-SD Common Tools/Shop Equi	\$ 170,765	6.67%	\$ 9,970	7.23%	\$ 2,376			\$ 2,376
59	396	NPS 396.0-SD Common Power Equipment	\$ 1,931,207	5.40%	\$ 94,115	2.88%	\$ (38,496)			\$ (38,496)
60	397	NPS 397.1-SD Common Comm Equipment	\$ 3,476,750	8.51%	\$ 279,878	4.98%	\$ (106,736)			\$ (106,736)
61	397	NPS 397.3-SD Common 10yr Electronic	\$ 336,622	10.00%	\$ 38,053	8.01%	\$ (11,090)			\$ (11,090)
62	398	NPS 398.0-SD Common 20yr Misc. Equi	\$ 21,685	5.00%	\$ 1,084	7.29%	\$ 497			\$ 497
63		TOTAL Common Depreciation	\$ 49,686,822		\$ 2,244,263		\$ 1,200,236	\$ -	\$ -	\$ 1,200,236
64										
65		TOTAL Common Allocated to Electric	\$ 60,723,501		\$ 3,627,323		\$ 1,200,236	\$ 116,742	\$ -	\$ 1,316,978
66										
67		TOTAL Electric & Allocated Common	\$ 1,175,469,892		\$ 35,028,170		\$ 8,127,069	\$ 1,469,959	\$ 180,180	\$ 9,777,207