

Line	Description	Total Company Amount	Allocation Factor	South Dakota Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)
1	Plant in Service				
2	Steam Production				
3	Ben French	\$ 78,305	DPROD	89.37%	\$ 69,977
4	Neil Simpson II	5,488,834	DPROD	89.37%	4,905,103
5	Wygen III	378,744	DPROD	89.37%	338,465
6	Other Production	45,307	DPROD	89.37%	40,489
7	Transmission	2,708,988	DIRECT - FERC	0.00%	-
8	Distribution	7,892,783	DISTPLTXNC	93.50%	7,379,775
9	General Plant	2,336,225	SALWAGES	91.31%	2,133,283
10	Total Plant Additions	<u>\$ 18,929,186</u>			<u>\$ 14,867,092</u>
11					
12	Depreciation Expense				
13	Steam Production	\$ 148,305	PRODPLT	89.37%	\$ 132,533
14	Other Production	992	PRODPLT	89.37%	887
15	Transmission	57,431	DIRECT - FERC	0.00%	-
16	Distribution	214,684	DISTPLT	93.50%	200,730
17	General Plant	107,700	GENLPLT	91.40%	98,434
18	Total Depreciation Expense	<u>\$ 529,112</u>			<u>\$ 432,584</u>
19					
20	Accumulated Depreciation				
21	Steam Production				66,267
22	Other Production				444
23	Transmission				-
24	Distribution				100,365
25	General Plant				49,217
26	Total Accumulated Depreciation				<u>\$ 216,292</u>
27					
28	Accumulated Deferred Income Taxes				
29	Steam Production	\$ 1,027,643	TOTPLT	90.87%	\$ 933,858
30	Other Production	7,879	TOTPLT	90.87%	7,160
31	Transmission	471,750	DIRECT - FERC	0.00%	-
32	Distribution	1,357,894	TOTPLT	90.87%	1,233,969
33	General Plant	386,476	TOTPLT	90.87%	351,205
34	Total Accumulated Deferred Income Taxes	<u>\$ 3,251,642</u>			<u>\$ 2,526,192</u>
35					
36	Property Tax				
37	Total Plant Additions excluding Transmission	\$ 16,220,198			
38	Effective Blended Tax Rate	1.4576%			
39	Property Tax Adjustment	<u>\$ 236,426</u>	TOTPLT	90.87%	<u>\$ 214,849</u>

Sources:

Line 10: sum of lines 3 through 9
Line 18: sum of lines 13 through 17
Line 34: sum of lines 29 through 33
Column b, line 3: WP-4, column d, line 2
Column b, line 4: WP-4, column d, line 3
Column b, line 5: WP-4, column d, line 4
Column b, line 6: WP-4, column d, line 6
Column b, line 7: WP-4, column d, line 9
Column b, line 8: \$7,921,829 (WP-4, column d, line 11) less \$22,370 (DR 8-1, Attachment 8-1.1 Southside Walmart) less \$6,676 (DR 8-1, Attachment 8-1.1 & DR 10-13 Stedheim Line Extension)
Column b, line 9: WP-4, column d, line 13
Column b, line 13: BAM-3 Sch 9, page 2, column d, line 5
Column b, line 14: BAM-3 Sch 9, page 2, column d, line 7
Column b, line 15: BAM-3 Sch 9, page 2, column d, line 9
Column b, line 16: BAM-3 Sch 9, page 2, column d, line 11
Column b, line 17: BAM-3 Sch 9, page 2, column d, line 13
Column b, line 29: BAM-3 Sch 9, page 2, column i, line 5
Column b, line 30: BAM-3 Sch 9, page 2, column i, line 7
Column b, line 31: BAM-3 Sch 9, page 2, column i, line 9
Column b, line 32: BAM-3 Sch 9, page 2, column i, line 11
Column b, line 33: BAM-3 Sch 9, page 2, column i, line 13
Column b, line 37: line 10 less line 7
Column b, line 38: Schedule L-1, line 21
Column c, lines 3-5: Schedule N-1, page 4, column b, line 15
Column c, line 6: Schedule N-1, page 4, column b, line 27
Columns c & d, line 7: Schedule N-1, page 4, column d, line 42
Column c, line 8: Schedule N-1, page 5, column b, line 77
Column c, line 9: Schedule N-1, page 6, column b, line 108
Column c, lines 13 & 14: Schedule N-1, page 16, column b, line 3
Column c, line 16: Schedule N-1, page 16, column b, line 20
Column c, line 17: Schedule N-1, page 16, column b, line 23
Column c, lines 29, 30, 32, 33: Schedule N-1, page 8, column b, line 18
Column c, line 39: Schedule N-1, page 17, column b, line 16
Column d, lines 3-6: Schedule N-1, page 27, column d, line 5
Column d, line 8: Schedule N-1, page 29, column d, line 98
Column d, line 9: Schedule N-1, page 31, column d, line 224
Column d, lines 13 & 14: Schedule N-1, page 29, column d, line 101
Column d, line 16: Schedule N-1, page 29, column d, line 103
Column d, line 17: Schedule N-1, page 29, column d, line 105
Column d, lines 29, 30, 32, 33: Schedule N-1, page 29, column d, line 100
Column e, lines 21-25: lines 13-17 divided by 2, respectively
Column e, line 26: sum of lines 21-25

Line	Description (a)	Plant In-Service (b)	Deprecation Rate (c)	Depreciation Expense (d)	1st Year Tax Depreciation Rate (e)	Tax Depreciation (f)	Difference (g)	Tax Rate (h)	Deferred Tax (i)
1	Steam Production - by Plant								
2	Ben French	\$ 78,305	3.49%	\$ 2,733	51.875%	\$ 40,621	\$ 37,888	35.00%	\$ 13,261
3	Neil Simpson II	5,488,834	2.49%	136,672	51.875%	2,847,333	2,710,661	35.00%	948,731
4	Wygen III	378,744	2.35%	8,900	51.875%	196,473	187,573	35.00%	65,651
5	Total Steam Production	\$ 5,945,883		\$ 148,305		\$ 3,084,427	\$ 2,936,122		\$ 1,027,643
6									
7	Other Production	\$ 45,307	2.19%	\$ 992	51.875%	\$ 23,503	\$ 22,511	35.00%	7,879
8									
9	Transmission	\$ 2,708,988	2.12%	\$ 57,431	51.875%	\$ 1,405,288	\$ 1,347,857	35.00%	471,750
10									
11	Distribution	\$ 7,892,783	2.72%	\$ 214,684	51.875%	\$ 4,094,381	\$ 3,879,697	35.00%	1,357,894
12									
13	General	\$ 2,336,225	4.61%	\$ 107,700	51.875%	\$ 1,211,917	\$ 1,104,217	35.00%	386,476
14									
15	Total Plant in Service	<u>18,929,186</u>		<u>\$ 529,112</u>		<u>\$ 9,819,516</u>	<u>\$ 9,290,404</u>		<u>\$ 3,251,642</u>

Sources:

Line 5: sum of lines 2 through 4
Line 15: sum of lines 5, 7, 9, 11, and 13
Column b, line 2: BAM-3 Sch 9, page 1, column b, line 3
Column b, line 3: BAM-3 Sch 9, page 1, column b, line 4
Column b, line 4: BAM-3 Sch 9, page 1, column b, line 5
Column b, line 7: BAM-3 Sch 9, page 1, column b, line 6
Column b, line 9: BAM-3 Sch 9, page 1, column b, line 7
Column b, line 11: BAM-3 Sch 9, page 1, column b, line 8
Column b, line 13: BAM-3 Sch 9, page 1, column b, line 9
Column c: Statement J
Column d, lines 2-4, 7, 9, 11, 13: column b * column c
Column e: Email from Melanie Toney on 7/16/2013
Column f, lines 2-4, 7, 9, 11, 12: column b * column e
Column g, lines 2-4, 7, 9, 11, 13: column f - column d
Column i, lines 2-4, 7, 9, 11, 13: column g * column h