

Line	Description	South Dakota Test Year Average Per Books (a)	CPGS Plant Addition (D-11, M-2) (c)	Test Year Plant In-Service Annualization (W-4, M-2) (d)	Post Test Year Plant Additions (D-10, M-2) (e)	Ben French, Neil Simpson I, & Osage Retirements (D, E, WP-5, M-2) (f)	Accumulated Depreciation (E) (g)	Cash Working Capital (F-3) (h)	Rate Case Expense (H-13) (i)
1	Electric Plant in Service								
2	Production (including unclassified)	\$ 465,623,884	\$ 80,944,734	3,046,616	13,691,564	(49,187,496)			
3	Transmission (including unclassified)	3,791,973							
4	Distribution (including unclassified)	284,252,490		4,738,994	19,303,954				
5	General (including unclassified)	35,656,198		2,313,414	6,658,457	(167,278)			
6	Other Utility	21,856,324			1,945,332				
7	Plant Acquisition Adjustment	4,375,022							
8	Total Plant in Service	815,555,891	80,944,734	10,099,024	41,599,307	(49,354,774)	-	-	
9	Accumulated Depreciation & Amortization								
10	Production	168,821,505				(43,673,321)	1,145,418		
11	Transmission	715,447					33,513		
12	Distribution	93,640,468					237,083		
13	General	15,918,118				(59,236)	17,209		
14	Other Utility	14,544,750					81,193		
15	Plant Acquisition Adjustment	2,835,303					-		
16	Total Accumulated Depreciation and Amortization	296,475,591	-	-	-	(43,732,557)	1,514,416	-	
17	TOTAL NET ELECTRIC PLANT IN SERVICE	519,080,300	80,944,734	10,099,024	41,599,307	(5,622,217)	(1,514,416)	-	
18	Additions to Rate Base:								
19	Materials and Supplies	12,417,940							
20	Fuel Stocks	5,247,278							
21	Prepayments	498,993							
22	Advanced Tax Collections	(1,104,506)					738,227		
23	Working Capital	(4,039,837)					4,212,173		
24	Other							369,191	
25	TOTAL ADDITIONS TO RATE BASE	13,019,868	-	-	-	-	4,950,400	369,191	
26	Deductions to Rate Base:								
27	Accumulated Deferred Income Taxes	107,533,008	12,048,960	1,710,931	103,518	378,116			
28	Accumulated Investment Tax Credit								
29	Customer Advances for Construction	1,165,985							
30	Customer Deposits								
31	Accumulated Provision for Uncollectibles								
32	Accumulated Provision for Injuries and Damages								
33	Miscellaneous Operating Provisions								
34	FAS 109								
35	Other	4,056,488							
36	TOTAL DEDUCTIONS TO RATE BASE	112,755,481	12,048,960	1,710,931	103,518	378,116	-	-	
37	TOTAL SOUTH DAKOTA RATE BASE	\$ 419,344,687	68,895,774	8,388,093	41,495,789	(6,000,333)	(1,514,416)	4,950,400	
	Source	Statement N	BAM-3 Sch 7	BAM-3 Sch 6	BAM-3 Sch 5	D, E, WP-5, M-2 N-1 SD Allocators DPROD, PRODPLT, GENLPLT, TOTPLT	BAM-3 Sch 4	PJS-3 Sch 1	EJP-1 Sch 2
	Staff Witness Testimony		Mehlhoff	Mehlhoff	Mehlhoff	Mehlhoff	Mehlhoff/Peterson	Steffensen	Paulson
	Staff position on BHP's Adjustment		Adjusted	Adjusted	Adjusted	Accepted	Adjusted	Adjusted	Adjusted

Line	Description	Decommissioning Regulatory Asset (J-2, M-2) (j)	Storm Atlas Regulatory Asset (J-3, M-2) (k)	Tax Return True-up (M-1) (l)	NOL Adjustment (M-2) (m)	Other Working Capital (F-1, F-4) (n)	69 kV LIDAR Surveying Project (H-20) (o)	Customer Service Model (H-21) (p)	Sturgis Office & Operations Center (q)
1	Electric Plant in Service								
2	Production (including unclassified)								
3	Transmission (including unclassified)								
4	Distribution (including unclassified)								
5	General (including unclassified)							(55,989)	(574,085)
6	Other Utility								
7	Plant Acquisition Adjustment								
8	Total Plant in Service	-	-	-	-	-	-	(55,989)	(574,085)
9	Accumulated Depreciation & Amortization								
10	Production								
11	Transmission								
12	Distribution								
13	General							(47,056)	(265,657)
14	Other Utility								
15	Plant Acquisition Adjustment								
16	Total Accumulated Depreciation and Amortization	-	-	-	-	-	-	(47,056)	(265,657)
17	TOTAL NET ELECTRIC PLANT IN SERVICE	-	-	-	-	-	-	(8,933)	(308,428)
18	Additions to Rate Base:								
19	Materials and Supplies					852,997			
20	Fuel Stocks					1,076,343			
21	Prepayments								
22	Advanced Tax Collections								
23	Working Capital								
24	Other	12,482,309	2,683,812				154,093		
25	TOTAL ADDITIONS TO RATE BASE	12,482,309	2,683,812	-	-	1,929,339	154,093	-	-
26	Deductions to Rate Base:								
27	Accumulated Deferred Income Taxes	1,264,351	939,334	(135,507)	(187,522)		53,932		
28	Accumulated Investment Tax Credit								
29	Customer Advances for Construction					(78,161)			
30	Customer Deposits								
31	Accumulated Provision for Uncollectibles								
32	Accumulated Provision for Injuries and Damages								
33	Miscellaneous Operating Provisions								
34	FAS 109								
35	Other								
36	TOTAL DEDUCTIONS TO RATE BASE	1,264,351	939,334	(135,507)	(187,522)	(78,161)	53,932	-	-
37	TOTAL SOUTH DAKOTA RATE BASE	11,217,958	1,744,478	135,507	187,522	2,007,501	100,160	(8,933)	(308,428)
	Source	BAM-3 Sch 9	BAM-3 Sch 10	M-1, pg. 2, line 59, col. (o) N-1 Allocator TOTPLT	Schedule M-2 N-1 Allocator TOTPLT	PJS-1 Sch 10	PJS-1 Sch 5	PJS-1 Sch 3	Email from Jon Thurber on 10/01/14
	Staff Witness Testimony	Mehlhoff	Mehlhoff	Peterson	Peterson	Steffensen	Steffensen	Steffensen	Mehlhoff
	Staff position on BHP's Adjustment	Adjusted	Adjusted	Accepted	Accepted	Adjusted	Adjusted	Staff Proposed	Staff Proposed

Line	Description	Wages & Salaries (r)	Other Rate Base Reductions (M-1) (s)	Total Staff Adjustments (t)	Total Staff South Dakota Rate Base (u)
1	Electric Plant in Service				
2	Production (including unclassified)			\$ 48,495,418	\$ 514,119,302
3	Transmission (including unclassified)			-	3,791,973
4	Distribution (including unclassified)			24,042,948	308,295,438
5	General (including unclassified)			8,174,519	43,830,717
6	Other Utility			1,945,332	23,801,656
7	Plant Acquisition Adjustment			-	4,375,022
8	Total Plant in Service	-	-	82,658,217	898,214,108
9	Accumulated Depreciation & Amortization				
10	Production			(42,527,903)	126,293,602
11	Transmission			33,513	748,960
12	Distribution			237,083	93,877,551
13	General			(354,740)	15,563,378
14	Other Utility			81,193	14,625,943
15	Plant Acquisition Adjustment			-	2,835,303
16	Total Accumulated Depreciation and Amortization	-	-	(42,530,854)	253,944,737
17	TOTAL NET ELECTRIC PLANT IN SERVICE	-	-	125,189,071	644,269,371
18	Additions to Rate Base:				
19	Materials and Supplies			852,997	13,270,937
20	Fuel Stocks			1,076,343	6,323,621
21	Prepayments			-	498,993
22	Advanced Tax Collections			738,227	(366,279)
23	Working Capital			4,212,173	172,336
24	Other	78,630	-	15,768,035	15,768,035
25	TOTAL ADDITIONS TO RATE BASE	78,630	-	22,647,774	35,667,642
26	Deductions to Rate Base:				
27	Accumulated Deferred Income Taxes		(222,326)	15,953,787	123,486,795
28	Accumulated Investment Tax Credit			-	-
29	Customer Advances for Construction			(78,161)	1,087,824
30	Customer Deposits			-	-
31	Accumulated Provision for Uncollectibles			-	-
32	Accumulated Provision for Injuries and Damages			-	-
33	Miscellaneous Operating Provisions			-	-
34	FAS 109			-	-
35	Other		7,450,730	7,450,730	11,507,218
36	TOTAL DEDUCTIONS TO RATE BASE	-	7,228,404	23,326,356	136,081,837
37	<b>TOTAL SOUTH DAKOTA RATE BASE</b>	<b>78,630</b>	<b>(7,228,404)</b>	<b>124,510,489</b>	<b>\$ 543,855,176</b>

Source	BAM-3 Sch 1	M-1, pg. 2, line 59, col. (q) N-1 Allocators
Staff Witness Testimony	Mehlhoff	TOTPLT & SALWAGES Mehlhoff
Staff position on BHP's Adjustment	Staff Proposed	Accepted

### Sources

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Line 8: Sum of lines 2 through 7  
Line 16: Sum of lines 10 through 15  
Line 17: Line 8 less line 16  
Line 25: Sum of lines 19 through 24  
Line 36: Sum of lines 27 through 35  
Line 37: Line 17 plus 25 less line 36

Column b, line 2: Statement N, page 4 of 34, column d, line 30  
Column b, line 3: Statement N, page 4 of 34, column d, line 43  
Column b, line 4: Statement N, page 5 of 34, column d, line 78  
Column b, line 5: Statement N, page 6 of 34, column d, line 109  
Column b, line 6: Statement N, page 6 of 34, column d, line 111  
Column b, line 7: Statement N, page 6 of 34, column d, line 113

Column b, line 10: Statement N, page 7 of 34, column d, line 3  
Column b, line 11: Statement N, page 7 of 34, column d, line 5  
Column b, line 12: Statement N, page 7 of 34, column d, line 22  
Column b, line 13: Statement N, page 7 of 34, column d, line 24  
Column b, line 14: Statement N, page 7 of 34, column d, line 26  
Column b, line 15: Statement N, page 7 of 34, column d, line 30

Column b, line 19: Statement N, page 8 of 34, column d, line 7  
Column b, line 20: Statement N, page 8 of 34, column d, line 6  
Column b, line 21: Statement N, page 8 of 34, column d, line 8  
Column b, line 22: Statement N, page 9 of 34, column d, line 38  
Column b, line 23: Statement N, page 9 of 34, column d, line 36

Column b, line 27: Statement N, page 8 of 34, column d, line 25  
Column b, line 29: Statement N, page 8 of 34, column d, line 12  
Column b, line 35: Statement N, page 8 of 34, column d, sum of lines 13 - 18