

Line	Description	Per Books Plant in Service (b)	Staff Plant Adjustments (c)	Staff Proforma Plant in Service (d)	Less: Non-Depreciable Items (e)	Proforma Depreciation Plant (f)	Staff Proposed Depreciation Rates (g)	Adjusted Depreciation Expense (h)	CUS Depreciation Expense (i)	Adjusted Depreciation Expense less CUS Depreciation (j)	Per Books Depreciation Expense (k)	Per Books Depreciation Expense less CUS Depreciation (l)	Depreciation Adjustment (m)	South Dakota Allocation Factor (n)	South Dakota Percent (o)	South Dakota Depreciation Expense Adjustment (p)	South Dakota Accumulated Depreciation Adjustment (q)
1	Production																
2	Ben French	14,320,323	(14,320,323)	-	-	-	16.23%	-	-	-	489,104	489,104	(489,104)	PRODPLT	89.83%	(439,365)	(219,683)
3	Neil Simpson I	22,286,827	(22,286,827)	-	-	-	21.97%	-	-	-	777,764	777,764	(777,764)	PRODPLT	89.83%	(698,669)	(349,335)
4	Neil Simpson II	142,944,673	10,401,523	153,346,196	7,965	153,338,231	2.90%	4,446,809	4,446,809	3,505,549	3,505,549	941,260	PRODPLT	89.83%	845,539	422,770	
5	Osage	18,141,890	(18,141,890)	-	-	-	12.07%	-	-	-	465,658	465,658	(465,658)	PRODPLT	89.83%	(418,303)	(209,152)
6	Wygen III	131,019,345	4,032,809	135,052,154	-	135,052,154	2.64%	3,565,377	3,565,377	3,078,869	3,078,869	486,508	PRODPLT	89.83%	437,033	218,517	
7	Wyodak	109,136,639	1,133,088	110,269,727	109,191	110,160,536	2.86%	3,150,591	3,150,591	3,313,428	3,313,428	(162,837)	PRODPLT	89.83%	(146,277)	(73,139)	
8	CPGS	-	90,108,289	90,108,289	-	90,108,289	2.98%	2,685,227	2,685,227	-	-	2,685,227	PRODPLT	89.83%	2,412,153	1,206,077	
9	Other Production	80,486,327	3,058,795	83,545,122	2,705	83,542,417	2.50%	2,088,560	2,088,560	1,756,016	1,756,016	332,544	PRODPLT	89.83%	298,726	149,363	
10	Total Production Plant	\$ 518,336,024	\$ 53,985,464	\$ 572,321,488	\$ 119,861	\$ 572,201,627		\$ 15,936,564	\$ -	\$ 15,936,564	\$ 13,386,388	\$ 13,386,388	\$ 2,550,176			\$ 2,290,837	\$ 1,145,418
11	Transmission	115,033,899	-	115,033,899	5,745,930	109,287,969	2.26%	2,469,908	2,375,704	94,204	2,396,230	20,526	73,678	TRANPLT	90.97%	67,026	33,513
12	Distribution																
13	Land & Land Rights	2,106,585	-	2,106,585	2,106,585	-	2.70%	-	-	-	-	-	-	PLT_360	95.99%	-	-
14	Structures & Improvements	708,861	-	708,861	-	708,861	2.70%	19,139	19,139	19,577	19,577	(438)	PLT_361	98.86%	(433)	(217)	
15	Station Equipment	71,650,994	-	71,650,994	-	71,650,994	2.70%	1,934,577	193,632	1,740,945	1,978,577	1,785,225	(44,280)	PLT_362	83.50%	(36,974)	(18,487)
16	Poles, Towers & Fixtures	67,801,785	-	67,801,785	-	67,801,785	2.70%	1,830,648	-	1,830,648	1,872,550	1,872,550	(41,902)	PLT_364	94.66%	(39,665)	(19,833)
17	Overhead Conductors & Devices	41,782,614	-	41,782,614	-	41,782,614	2.70%	1,128,131	-	1,128,131	1,153,952	1,153,952	(25,821)	PLT_365	95.17%	(24,573)	(12,287)
18	Underground Conduit	4,081,983	-	4,081,983	-	4,081,983	2.70%	110,214	-	110,214	112,736	112,736	(2,522)	PLT_366	98.16%	(2,475)	(1,238)
19	Underground Conductors & Devices	39,661,786	-	39,661,786	-	39,661,786	2.70%	1,070,868	-	1,070,868	1,095,379	1,095,379	(24,511)	PLT_367	97.83%	(23,979)	(11,990)
20	Line Transformers	35,013,434	-	35,013,434	-	35,013,434	2.70%	945,363	-	945,363	967,001	967,001	(21,638)	PLT_368	96.19%	(20,814)	(10,407)
21	Services	29,259,736	-	29,259,736	-	29,259,736	2.70%	790,013	-	790,013	808,095	808,095	(18,082)	PLT_369	97.60%	(17,647)	(8,824)
22	Meters	6,989,275	-	6,989,275	-	6,989,275	2.70%	188,710	-	188,710	193,030	193,030	(4,320)	PLT_370	95.72%	(4,135)	(2,068)
23	Installation on Customer Premises	2,177,398	-	2,177,398	-	2,177,398	2.70%	58,790	-	58,790	60,135	60,135	(1,345)	PLT_371	96.07%	(1,292)	(646)
24	Street Lighting & Signal Systems	1,726,403	-	1,726,403	-	1,726,403	2.70%	46,613	-	46,613	47,680	47,680	(1,067)	PLT_373	95.63%	(1,020)	(510)
25	Completed Construction not Classified	4,234,157	5,088,240	9,322,397	-	9,322,397	2.70%	251,705	-	251,705	116,939	116,939	134,766	DISTPLT	93.47%	125,972	62,986
26	Plant Additions	-	19,303,954	19,303,954	-	19,303,954	2.70%	521,207	-	521,207	-	-	521,207	DIRECT	100.00%	521,207	260,604
27	Total Distribution	307,195,011	24,392,194	331,587,205	2,106,585	329,480,620		8,895,978	193,632	8,702,346	8,425,931	8,232,299	470,047			474,172	237,083
28	General	44,490,207	9,786,782	54,276,989	1,603,243	52,673,746	4.62%	1,738,637	274,733	1,463,904	1,701,148	1,426,415	37,489	GENLPLT	91.81%	34,418	17,209
29	Other Utility Plant	26,339,382	2,122,026	28,461,408	-	28,461,408	7.65%	2,177,298	-	2,177,298	2,000,163	2,000,163	177,135	SALWAGES	91.67%	162,386	81,193
30	Subtotal Plant in Service	\$ 1,011,394,523	\$ 90,286,466	\$ 1,101,680,989	\$ 9,575,619	\$ 1,092,105,370		\$ 31,218,385	\$ 2,844,069	\$ 28,374,316	\$ 27,909,860	\$ 25,065,791	\$ 3,308,525			\$ 3,028,839	\$ 1,514,416
31	Plant Acquisition Adjustment	4,870,308	-	4,870,308	-	4,870,308	2.00%	97,406	-	97,406	97,406	97,406	-	SALWAGES	91.67%	-	-
32	Total Plant in Service	\$ 1,016,264,831	\$ 90,286,466	\$ 1,106,551,297	\$ 9,575,619	\$ 1,096,975,678		\$ 31,315,791	\$ 2,844,069	\$ 28,471,722	\$ 28,007,266	\$ 25,163,197	\$ 3,308,525			\$ 3,028,839	\$ 1,514,416

Sources:

Line 10: sum of lines 2-9  
Line 27: sum of lines 13-26  
Line 30: sum of lines 10, 11, 27, 28, 29  
Line 32: sum of lines 30 & 31  
Column b, lines 2 through 7: Schedule D-3, part 2, page 3-4  
Column b, line 9: Statement D, page 2, column a, line 3 + line 17  
Column b, line 11: Statement D, page 2, column a, line 6 + line 18  
Column b, lines 12 through 26: Statement N, page 5, column c, lines 50-77  
Column b, line 28: Statement D, page 2, column a, line 10 + line 20  
Column b, line 29: Statement D, page 2, column a, line 12  
Column b, line 31: Statement D, page 2, column a, line 2  
Column c, line 2: - Schedule D-3, part 2, page 3, column n, line 11  
Column c, line 3: BAM-3 Sch 6, page 1, column b, line 3 + - Schedule D-3, part 2, page 3, column n, line 21 + - BAM-3 Sch 6, page 1, column b, line 3  
Column c, line 4: BAM-3 Sch 6, page 1, column b, line 4 + BAM-3 Sch 5, page 1, column b, line 3  
Column c, line 5: - Schedule D-3, part 2, page 3, column n, line 41  
Column c, line 6: BAM-3 Sch 6, page 1, column b, line 5 + BAM-3 Sch 5, page 1, column b, line 4  
Column c, line 7: BAM-3 Sch 6, page 1, column b, line 6 + BAM-3 Sch 5, page 1, column b, line 5  
Column c, line 8: BAM-3 Sch 7, column d, line 19  
Column c, line 9: BAM-3 Sch 6, page 1, column b, line 7 + BAM-3 Sch 5, page 1, column b, line 6  
Column c, line 25: BAM-3 Sch 6, page 1, column b, line 8

Column c, line 26: BAM-3 Sch 5, page 1, column b, line 7  
Column c, line 28: BAM-3 Sch 6, page 1, column b, line 9 + BAM-3 Sch 5, page 1, column b, line 8  
Column c, line 29: BAM-3 Sch 5, page 1, column b, line 9  
Column d, lines 2-9, 11, 13-26, 28, 29, 31: sum of columns b & c  
Column e, lines 2-9, 11, 13, 28, 29, 31: Statement J, column b  
Column f, lines 2-9, 11, 13-26, 28, 29, 31: column d - column e  
Column g, lines 2-7, 9, 11, 13-26, 28, 29, 31: Statement J, column d  
Column g, line 8: Staff Witness Dave Peterson Recommendation  
Column h, lines 2-9, 11, 13-26, 28, 29, 31: column f \* column g  
Column h, line 28: column f \* column g less \$694,890 fleet capitalization per St. J  
Column i, lines 11, 15, & 28: Email from Jon Thurber on 9/21/14  
Column j, lines 2-9, 11, 13-26, 28, 29, 31: column h less column i  
Column k, lines 2-9, 11, 28, 29, 31: Statement J, column f  
Column k, lines 13-26: Statement N, page 16, column c, lines 8-21  
Column l, lines 2-9, 11, 13-26, 28, 29, 31: Column k less column i  
Column m, lines 2-9, 11, 13-26, 28, 29, 31: Column j less column l  
Column n: Schedule N-1, page 16  
Column o, lines 2-9, 11, 13-25, 28: Schedule N-1, page 29  
Column o, lines 29 & 31: Schedule N-1, page 31  
Column p, lines 2-9, 11, 13-26, 28, 29, 31: Column m \* column o  
Column q, lines 2-9, 11, 13-26, 28, 29, 31: Column p divided by 2