

Line	Description (a)	Plant Adjustment (b)	Depreciation Adjustment (c)	Accumulated Depreciation Adjustment (d)	ADIT Adjustment (e)
1	Post Test Year Major Plant Additions				
2	Production Plant in Service	\$ 7,423,249	\$ 115,950	\$ 57,975	\$ 176,600
3	Transmission Plant in Service	23,930,209	694,741	347,371	302,748
4	Distribution Plant in Service	7,289,055	269,027	134,514	343,196
5	General Plant in Service	1,515,776	125,336	62,668	84,489
6	Common Plant in Service	1,969,533	155,392	77,696	77,396
7	TOTAL Plant in Service	\$ 42,127,821	\$ 1,360,446	\$ 680,224	\$ 984,429
8					
9	Post Test Year Major Plant Retirements				
10	Production Plant in Service	\$ (8,489,775)	\$ (108,288)	\$ (8,489,775)	\$ -
11	TOTAL Plant in Service	\$ (8,489,775)	\$ (108,288)	\$ (8,489,775)	\$ -
12					
13	Total Post Test Year Major Plant Additions and Retirements				
14	Production Plant in Service	\$ (1,066,526)	\$ 7,662	\$ (8,431,800)	\$ 176,600
15	Transmission Plant in Service	23,930,209	694,741	347,371	302,748
16	Distribution Plant in Service	7,289,055	269,027	134,514	343,196
17	General Plant in Service	1,515,776	125,336	62,668	84,489
18	Common Plant in Service	1,969,533	155,392	77,696	77,396
19	TOTAL Plant in Service	\$ 33,638,046	\$ 1,252,158	\$ (7,809,551)	\$ 984,429

SOURCES:

Line 7: sum of lines 2-6
Line 10: Email from Jeff Decker on 8/13/15
Line 11: line 10
Line 14: sum of lines 2 & 10
Line 15: line 3
Line 16: line 4
Line 17: line 5
Line 18: line 6
Line 19: sum of lines 14-18
Column b, line 2: column b, line 71
Column b, line 3: column b, line 123
Column b, line 4: column b, line 317
Column b, line 5: column b, line 333
Column b, line 6: column b, line 369
Column c, line 2: column d, line 71
Column c, line 3: column d, line 123
Column c, line 4: column d, line 317
Column c, line 5: column d, line 333
Column c, line 6: column d, line 369
Column d, lines 2-6: column c divided by 2
Column e, line 2: column i, line 71 divided by 2
Column e, line 3: column i, line 123 divided by 2
Column e, line 4: column i, line 317 divided by 2
Column e, line 5: column i, line 333 divided by 2
Column e, line 6: column i, line 369 divided by 2

Line	Description	Plant In-Service Amount	Depreciation Rate	Depreciation Expense	1st Year Tax Depreciation Rate	Tax Depreciation	Difference	Tax Rate	Deferred Tax
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
20	Production								
21	GENERATION - COYOTE BLANKET	\$ 125,196	0.92%	\$ 1,152	3.750%	\$ 4,695	\$ 3,543	35.00%	\$ 1,240
22	105170 Rpl Part of Plant Bldg Heating	34,339	0.63%	216	3.750%	1,288	1,072	35.00%	375
23	105411 Boiler Building Ventilation	5,883	0.92%	54	3.750%	221	167	35.00%	58
24	105429 Blacktop Replacement	11,655	0.92%	107	3.750%	437	330	35.00%	116
25	11 Neal 4 Scrubber & Baghouse	216,523	2.63%	5,695	51.875%	112,321	106,626	35.00%	37,319
26	12 Neal 4 Gen Scrubber SNCR Yr 1 of 2	53,285	2.63%	1,401	51.875%	27,642	26,241	35.00%	9,184
27	13 Neal 4 Generation Boiler Modification	13,005	2.63%	342	51.875%	6,747	6,405	35.00%	2,242
28	Big Stone Balance of Plant	304,039	1.28%	3,892	51.875%	157,720	153,828	35.00%	53,840
29	Neal, includes ACI project	400,836	2.63%	10,542	51.875%	207,934	197,392	35.00%	69,087
30	105174 Mercury Sorbent Trap Monitor	65,590	1.28%	840	3.750%	2,460	1,620	35.00%	567
31	105146 Replace Eight IK Sootblowers	29,153	1.05%	306	3.750%	1,093	787	35.00%	275
32	11 Neal 4 Scrubber & Baghouse	28,940	2.63%	761	3.750%	1,085	324	35.00%	113
33	105341 Railcar Dumper Control System	80,918	1.28%	1,036	3.750%	3,034	1,998	35.00%	699
34	105367 Replace Dumper Haulage Drum	64,123	1.28%	821	3.750%	2,405	1,584	35.00%	554
35	105372 Boiler Penthouse Casing & Refract	74,637	1.28%	955	3.750%	2,799	1,844	35.00%	645
36	105375 Replace Air Preheater Sootblowers	60,391	1.28%	773	3.750%	2,265	1,492	35.00%	522
37	105378 Replace FV500 & 501 Valves	22,634	1.28%	290	3.750%	849	559	35.00%	196
38	105379 Replace PCV3527 and 3528 Valves	40,391	1.28%	517	3.750%	1,515	998	35.00%	349
39	105392 Replace Insulation and Lagging	101,480	1.28%	1,299	3.750%	3,805	2,506	35.00%	877
40	105393 Expansion Joint Replacement	199,303	1.28%	2,551	3.750%	7,474	4,923	35.00%	1,723
41	105371 Superheat Attenuator Nozzle	80,616	1.28%	1,032	3.750%	3,023	1,991	35.00%	697
42	105387 Conveyor 4 Support Structure	124,970	1.28%	1,600	3.750%	4,686	3,086	35.00%	1,080
43	105390 Conveyor Belt 4 Replacement	19,248	1.28%	246	3.750%	722	476	35.00%	167
44	105373 Rpl PSV0134 to Increase Capacity	19,110	1.28%	245	3.750%	717	472	35.00%	165
45	105385 HP/IP Blanket Insulation	32,483	1.28%	416	3.750%	1,218	802	35.00%	281
46	14 SD GEN Big Stone Super Heater	1,078,777	1.28%	13,808	3.750%	40,454	26,646	35.00%	9,326
47	14 SD GEN GDEQ Big Stone Dust Collectors	1,124,570	1.28%	14,394	3.750%	42,171	27,777	35.00%	9,722
48	15 SD GEN Big Stone Boiler Refractory	541,017	1.28%	6,925	3.750%	20,288	13,363	35.00%	4,677
49	104884 Aux Boiler Controls w/ Ovation	22,534	1.05%	237	3.750%	845	608	35.00%	213
50	13 Coyote Mercury Removal System	213,688	1.05%	2,244	3.750%	8,013	5,769	35.00%	2,019
51	12 Neal 4 LP Turbine Replacement	244,812	1.72%	4,211	51.875%	126,996	122,785	35.00%	42,975
52	105376 IRD Vibration Monitoring Equip	97,928	1.40%	1,371	3.750%	3,672	2,301	35.00%	805
53	105377 Upgrade Vibration Monitor Equip	27,305	1.40%	382	3.750%	1,024	642	35.00%	225
54	15 SD GEN Big Stone Turbine Blade Replac	655,714	1.40%	9,180	3.750%	24,589	15,409	35.00%	5,393
55	105382 Replace D08 Inverter	11,168	0.94%	105	3.750%	419	314	35.00%	110
56	105414 X02 Dissolved Gas Analyzer Repl	3,744	1.29%	48	3.750%	140	92	35.00%	32
57	105389 Vibration Analyzer Replacement	10,822	1.11%	120	3.750%	406	286	35.00%	100
58	105142 PCs and Office Equipment in 2014	3,621	1.71%	62	3.750%	136	74	35.00%	26
59	14 SD GEN Huron Plant Front Entrance	126,085	2.07%	2,610	51.875%	65,407	62,797	35.00%	21,979
60	14 SD GEN SD Production Blanket	80,662	2.07%	1,670	51.875%	41,843	40,173	35.00%	14,061
61	15 SD GEN GDOT Huron Stack Replacements	319,210	2.07%	6,608	3.750%	11,970	5,362	35.00%	1,877
62	Fire Alarm System for Yankton Plant	14,266	2.07%	295	3.750%	535	240	35.00%	84
63	Storage Building ('14 & '15)	186,520	2.07%	3,861	3.750%	6,995	3,134	35.00%	1,097
64	Driveway & Fencing - 2015	19,461	2.07%	403	3.750%	730	327	35.00%	114
65	15 SD GEN GDOT Huron Stack Replacements	79,183	2.07%	1,639	3.750%	2,969	1,330	35.00%	466
66	14 GEN SD Huron Station Fuel Oil Heater	142,414	2.24%	3,190	51.875%	73,877	70,687	35.00%	24,740
67	14 SD GEN Yankton #2 - Bearing Replacement	111,334	2.41%	2,683	51.875%	57,755	55,072	35.00%	19,275
68	08 ABN Generating Station #2	66,425	2.66%	1,767	51.875%	34,458	32,691	35.00%	11,442
69	600 AMP Basement Panel - Huron GT	11,918	2.60%	310	3.750%	447	137	35.00%	48
70	Fire Alarm System - Huron Plants	21,322	3.46%	738	3.750%	800	62	35.00%	22
71	Total Production	\$ 7,423,249		\$ 115,950		\$ 1,125,094	\$ 1,009,144		\$ 353,199

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
72	Transmission								
73	New Yankton East Substation - Transmission Lines Phase 1 (costs post 7/31/15)	\$ 11,507	0.00%	\$ -	3.750%	\$ 432	\$ 432	35.00%	\$ 151
74	New Yankton East Substation - Napa Junction Switchyard	109,580	0.00%	-	3.750%	4,109	4,109	35.00%	1,438
75	New Yankton East Substation - Napa Junction Switchyard	545,169	2.03%	11,067	3.750%	20,444	9,377	35.00%	3,282
76	15 NPS SBSQ FENCE REPLACEMENTS - Sub 43A	64,615	2.03%	1,312	3.750%	2,423	1,111	35.00%	389
77	14 ABN SBFT BRISTOL JUNCTION TRANSFORMER	13,427	2.53%	340	51.875%	6,965	6,625	35.00%	2,319
78	RED TRANSMISSION SUB 30A REPLACE BREAKER	79,422	2.53%	2,009	51.875%	41,200	39,191	35.00%	13,717
79	14 ETS HUR SBTF WAPA Woonsocket XFR	169,025	2.53%	4,276	51.875%	87,682	83,406	35.00%	29,192
80	12 HUR GT 25kV XFMR & Reg (357) Upgrade	40,793	2.53%	1,032	51.875%	21,161	20,129	35.00%	7,045
81	14 HUR SBRU HIGHMORE PLANT RELAY CONTROL	315,714	2.53%	7,988	51.875%	163,777	155,789	35.00%	54,526
82	ABN LTC REBUILD/TRANSFORMER IND PARK SUB	29,316	2.53%	742	51.875%	15,208	14,466	35.00%	5,063
83	14 ETS YNK SBBR 362 RELAY UPGRADE	147,611	2.53%	3,735	51.875%	76,573	72,838	35.00%	25,493
84	14 HUR GIA Network Oak Tree Wind 110	184,614	2.53%	4,671	51.875%	95,769	91,098	35.00%	31,884
85	15 NPS SBBR TRANSMISSION BREAKERS	383,372	2.53%	9,699	3.750%	14,376	4,677	35.00%	1,637
86	12 YNK New Yankton East Substation - Napa Jct. Switchyard	3,581,900	2.53%	90,622	3.750%	134,321	43,699	35.00%	15,295
87	15 ABN SBSQ GROTON SWITCH REPLACEMENT	95,813	2.53%	2,424	3.750%	3,593	1,169	35.00%	409
88	12 YNK New Yankton East Substation - Yankton Jct. Sub 43A	87,729	2.53%	2,220	3.750%	3,290	1,070	35.00%	375
89	14 MIT GIA Network B&H Wind #165	51,081	2.53%	1,292	3.750%	1,916	624	35.00%	218
90	ABN 115 KV PT REPLACEMENT	11,561	2.53%	292	3.750%	434	142	35.00%	50
91	New Yankton East Substation - TS-44A (costs post 7/31/15)	10,191,775	2.53%	257,852	3.750%	382,192	124,340	35.00%	43,519
92	15 HUR SBSB REPLACE CT'S WAPA HURON SUB	68,925	2.53%	1,744	3.750%	2,585	841	35.00%	294
93	Stickney Jct Sub 19E - circuit 7181	27,174	2.53%	688	3.750%	1,019	331	35.00%	116
94	14 HUR OHPR 69KV City Loop Pole Replace	152,499	4.65%	7,091	51.875%	79,109	72,018	35.00%	25,206
95	14 MIT OHLC House Move Line Adjustments	32,388	4.65%	1,506	51.875%	16,801	15,295	35.00%	5,353
96	14 MIT OHCU City Loop E Main to 7th and	175,305	4.65%	8,152	51.875%	90,940	82,788	35.00%	28,976
97	14 ETS YNK ETPR 115KV Line 43	99,626	4.65%	4,633	51.875%	51,681	47,048	35.00%	16,467
98	ABN 123ST&384AVE 115KV POLE REPLACEMENT	15,867	4.65%	738	51.875%	8,231	7,493	35.00%	2,623
99	ABN 124ST&384AVE 115KV POLE REPLACEMENT	13,615	4.65%	633	51.875%	7,063	6,430	35.00%	2,251
100	ABN 126ST&384AVE 115KV POLE REPLACEMENT	10,671	4.65%	496	51.875%	5,535	5,039	35.00%	1,764
101	14 YNK OHPR Yankton City Loop Rebuilds	318,708	4.65%	14,820	51.875%	165,330	150,510	35.00%	52,679
102	14 YNK OHPR Storm May 30-2014	93,526	4.65%	4,349	51.875%	48,517	44,168	35.00%	15,459
103	14 ABN OHRR WARNER CKT REBUILD	123,252	4.65%	5,731	51.875%	63,937	58,206	35.00%	20,372
104	14 MIT OHCU City Loop Foster Street	296,852	4.65%	13,804	3.750%	11,132	(2,672)	35.00%	(935)
105	15 YNK OHCU WAG REPLACE 34.5KV CROSSARM	66,490	4.65%	3,092	3.750%	2,493	(599)	35.00%	(210)
106	YNK C/O 34.5KV POLES OSMOSE POLES	54,235	4.65%	2,522	3.750%	2,034	(488)	35.00%	(171)
107	14 MIT OHLC House Move Line Adjustments (2015 Work)	84,043	4.65%	3,908	3.750%	3,152	(756)	35.00%	(265)
108	15 ABN OHCU WARNER CKT 5151 CHANGE ARMS	33,710	4.65%	1,568	3.750%	1,264	(304)	35.00%	(106)
109	New Yankton East Substation - Transmission Lines Phase 1 (costs post 7/31/15)	2,062,320	4.65%	95,898	3.750%	77,337	(18,561)	35.00%	(6,496)
110	Transmission Poles & Fixtures	15,867	4.65%	738	3.750%	595	(143)	35.00%	(50)
111	15 YNK OHCO YANKTON E. 34.5 FDR GETAWAYS	326,102	4.65%	15,164	3.750%	12,229	(2,935)	35.00%	(1,027)
112	14 COMM SD HUR Broadland - West Park Fiber	294,585	2.81%	8,278	51.875%	152,816	144,538	35.00%	50,588
113	13 HUR Redfield to Broadland 115KV Recon	138,383	2.81%	3,889	51.875%	71,786	67,897	35.00%	23,764
114	SCT MOVE OH PRI 292ND ST BRIDGE REBUILD	17,866	2.81%	502	51.875%	9,268	8,766	35.00%	3,068
115	12 YNK Upgr SCADA-Trp JCT Men JCT Hilltop	479,532	2.81%	13,475	51.875%	248,757	235,282	35.00%	82,349
116	12 MIT Upgr Scada Tripp & Mit Trans. Sub	227,945	2.81%	6,405	51.875%	118,247	111,842	35.00%	39,145
117	15 HUR OHCU LOOP ARRESTERS & SPOILERS	138,425	2.81%	3,890	3.750%	5,191	1,301	35.00%	455
118	New Yankton East Substation - Transmission Lines Phase 1 (costs post 7/31/15)	1,737,112	2.81%	48,813	3.750%	65,142	16,329	35.00%	5,715
119	New Yankton East Substation - Optical Ground Wire (costs post 7/31/15)	114,861	2.81%	3,228	3.750%	4,307	1,079	35.00%	378
120	15 YNK OHCO YANKTON E. 34.5 FDR GETAWAYS	83,855	2.81%	2,356	3.750%	3,145	789	35.00%	276
121	15 YNK OHCO YANKTON E. 34.5 FDR GETAWAYS	139,758	2.08%	2,907	3.750%	5,241	2,334	35.00%	817
122	15 YNK OHCO YANKTON E. 34.5 FDR GETAWAYS	372,688	3.26%	12,150	3.750%	13,976	1,826	35.00%	639
123	Total Transmission	\$ 23,930,209		\$ 694,741		\$ 2,424,725	\$ 1,729,984		\$ 605,496

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124	Distribution								
125	14 YNK SBOT YANKTON AREA SUB FENCE REBUILD	\$ 35,409	2.39%	\$ 846	51.875%	\$ 18,369	\$ 17,523	35.00%	\$ 6,133
126	12 MIT Ethan Sub Rebuild - Sub 111A	608,284	2.60%	15,815	51.875%	315,547	299,732	35.00%	104,906
127	14 YNK SBSQ YANKTON AREA SPCC PROJECTS	62,157	2.60%	1,616	51.875%	32,244	30,628	35.00%	10,720
128	RED REPLACE TRANSFORMERS CRESBARD SUB	80,256	2.60%	2,087	3.750%	3,010	923	35.00%	323
129	15 NPS SBRG Sub Regulator Upgrades	Δ 22,900	2.60%	595	3.750%	859	264	35.00%	92
130	15 NPS SBRG Sub Regulator Upgrades - blanket	Δ 131,457	2.60%	3,418	3.750%	4,930	1,512	35.00%	529
131	Sub 112A Portion	24,372	2.60%	634	3.750%	914	280	35.00%	98
132	167kVA, 7620V Siemens JFR, Co. #45163	12,407	2.60%	323	3.750%	465	142	35.00%	50
133	167kVA, 7620V Siemens JFR, Co. #45164	12,407	2.60%	323	3.750%	465	142	35.00%	50
134	167kVA, 7620V Siemens JFR, Co. #45165	12,411	2.60%	323	3.750%	465	142	35.00%	50
135	15 HUR OHEQ BLUNT RECLOSER	30,193	2.60%	785	3.750%	1,132	347	35.00%	121
136	Huron SW Sub 184B - circuit 3338	34,313	2.60%	892	3.750%	1,287	395	35.00%	138
137	Huron SW Sub 184B - circuit 3830	33,603	2.60%	874	3.750%	1,260	386	35.00%	135
138	500kVA, Co. #44757	26,749	2.60%	695	3.750%	1,003	308	35.00%	108
139	500kVA, Co. #44758	26,749	2.60%	695	3.750%	1,003	308	35.00%	108
140	500kVA, Co. #44759	26,758	2.60%	696	3.750%	1,003	307	35.00%	107
141	Bridle Acres Sub 186C, circuit 9355	38,626	2.60%	1,004	3.750%	1,448	444	35.00%	155
142	333KVA/437AMP/7620V, Co. #45152	Δ 11,431	2.60%	297	3.750%	429	132	35.00%	46
143	333KVA/437AMP/7620V, Co. #45151	Δ 11,431	2.60%	297	3.750%	429	132	35.00%	46
144	333KVA/437AMP/7620V, Co. #45153	Δ 11,435	2.60%	297	3.750%	429	132	35.00%	46
145	Geddes Sub 113A, circuit 2115	32,030	2.60%	833	3.750%	1,201	368	35.00%	129
146	LES TRANSFORMER REPL - LESTERVILLE SUB	26,605	2.60%	692	3.750%	998	306	35.00%	107
147	YNK REPLACE RECLOSER - YNK SOUTHEAST	29,368	2.60%	764	3.750%	1,101	337	35.00%	118
148	Lesterville Sub 115D - circuit 1333	34,132	2.60%	887	3.750%	1,280	393	35.00%	138
149	15 YNK SBCA Yankton SE Sub 3rd Circuit	~ 45,141	2.60%	1,174	3.750%	1,693	519	35.00%	182
150	White Lake Sub 119A	32,749	2.60%	851	3.750%	1,228	377	35.00%	132
151	14 HUR OHPR Rebuild Storla to 397th Ave	265,991	5.39%	14,337	51.875%	137,983	123,646	35.00%	43,276
152	MIT REPLACE 2 POLES 600 BLK N MAIN NWE	13,207	5.39%	712	51.875%	6,851	6,139	35.00%	2,149
153	11 HUR Vayland Sub 35A & Conv of Wessing	23,917	5.39%	1,289	51.875%	12,407	11,118	35.00%	3,891
154	2014 Phase II of Huron Conversion	191,645	5.39%	10,330	51.875%	99,416	89,086	35.00%	31,180
155	14 HUR OHDT Highmore Downtown DOT Project	51,836	5.39%	2,794	51.875%	26,890	24,096	35.00%	8,434
156	MIT INSTALL POLE & PRIMARY 1701 REW PLAC	*	5.39%	-	51.875%	-	-	35.00%	-
157	WEB 1524 421ST PRIM TERRY JOHNSON	14,601	5.39%	787	51.875%	7,574	6,787	35.00%	2,375
158	14 HUR OHPR Rebuild Vaselar Line Hwy 14	40,867	5.39%	2,203	3.750%	1,533	(670)	35.00%	(235)
159	15 YNK OHRC 1372 EAST OF PLANT SUB	103,733	5.39%	5,591	3.750%	3,890	(1,701)	35.00%	(595)
160	15 MIT OHCU PARK 2201 DIST REBUILD	166,637	5.39%	8,982	3.750%	6,249	(2,733)	35.00%	(957)
161	15 MIT OHPR Delmont Storm May 10	131,199	5.39%	7,072	3.750%	4,920	(2,152)	35.00%	(753)
162	15 HUR OHPR LINE REBUILD S. OF BEMIS	40,635	5.39%	2,190	3.750%	1,524	(666)	35.00%	(233)
163	YAL 41108 207th St Replace Poles	21,923	5.39%	1,182	3.750%	822	(360)	35.00%	(126)
164	SPR C/O POLES HALF ASS ACRES	21,300	5.39%	1,148	3.750%	799	(349)	35.00%	(122)
165	15 YNK OHCU DISC TO ABS 8303 8819	20,884	5.39%	1,126	3.750%	783	(343)	35.00%	(120)
166	MIT REPLACE POLE MILLER & WILLIAMS	19,346	5.39%	1,043	3.750%	725	(318)	35.00%	(111)
167	HUR 7th St NE Replace Poles	11,439	5.39%	617	3.750%	429	(188)	35.00%	(66)
168	LES INST CIRCUIT TIE @ LESTERVILLE SUB	10,586	5.39%	571	3.750%	397	(174)	35.00%	(61)
169	DAN C/O POLE 400TH AVE & WARREN AVE	10,575	5.39%	570	3.750%	397	(173)	35.00%	(61)
170	15 ABN OHCU WALLACE DISTRIBUTION REBUILD	54,615	5.39%	2,944	3.750%	2,048	(896)	35.00%	(314)
171	2015 Phase III of Huron Conversion	205,909	5.39%	11,098	3.750%	7,722	(3,376)	35.00%	(1,182)
172	15 HUR OHRR MIRANDA FARM SPUR	20,680	5.39%	1,115	3.750%	775	(340)	35.00%	(119)
173	Distribution Poles	99,982	5.39%	5,389	3.750%	3,749	(1,640)	35.00%	(574)
174	Distribution Poles	22,030	5.39%	1,187	3.750%	826	(361)	35.00%	(126)

Line	Description	Plant In-Service Amount	Depreciation Rate	Depreciation Expense	1st Year Tax Depreciation Rate	Tax Depreciation	Difference	Tax Rate	Deferred Tax	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
175	Distribution Poles		12,531	5.39%	675	3.750%	470	(205)	35.00%	(72)
176	15 YNK SBCA Yankton SE Sub 3rd Circuit	~	4,730	5.39%	255	3.750%	177	(78)	35.00%	(27)
177	15 YNK OHCU KAYLOR FERTILIZER HOOP BARN	*	-	5.39%	-	3.750%	-	-	35.00%	-
178	15 ABN UGCU FLORENCE ELEVATOR FEED		2,990	5.39%	161	3.750%	112	(49)	35.00%	(17)
179	15 HUR OHCU TULARE SCHOOL 3PH UPGRADE	*	-	5.39%	-	3.750%	-	-	35.00%	-
180	New Yankton East Substation - Distribution Poles		22,030	5.39%	1,187	3.750%	826	(361)	35.00%	(126)
181	14 HUR OHPR Huron GT E. 25kV Rebuild		700,702	3.86%	27,047	51.875%	363,489	336,442	35.00%	117,755
182	PLT EXT 3-P PRM URD - DAKOTA BETTS SEED	0	7,843	3.86%	303	51.875%	4,069	3,766	35.00%	1,318
183	14 HUR OHCA Huron GT Plant To SE Sub Tie		120,087	3.86%	4,635	51.875%	62,295	57,660	35.00%	20,181
184	HUR EL 60% TRUCK STOCK SETTLEMENT		34,786	3.86%	1,343	51.875%	18,045	16,702	35.00%	5,846
185	MIT EL 60% TRUCK STOCK SETTLEMENT		20,556	3.86%	793	51.875%	10,663	9,870	35.00%	3,455
186	ABN EL 60% TRUCK STOCK SETTLEMENT		13,359	3.86%	516	51.875%	6,930	6,414	35.00%	2,245
187	HUR EL 20% TRUCK STOCK SETTLEMENT		11,596	3.86%	448	51.875%	6,015	5,567	35.00%	1,948
188	HUR EL 60% TRUCK STOCK SETTLEMENT		15,478	3.86%	597	3.750%	580	(17)	35.00%	(6)
189	ABN EL 60% TRUCK STOCK SETTLEMENT		12,684	3.86%	490	3.750%	476	(14)	35.00%	(5)
190	15 ABN OHCU WALLACE DISTRIBUTION REBUILD		24,825	3.86%	958	3.750%	931	(27)	35.00%	(9)
191	2015 Phase III of Huron Conversion		102,954	3.86%	3,974	3.750%	3,861	(113)	35.00%	(40)
192	15 HUR OHRR MIRANDA FARM SPUR		13,786	3.86%	532	3.750%	517	(15)	35.00%	(5)
193	Distribution OH Conductor & Device		61,656	3.86%	2,380	3.750%	2,312	(68)	35.00%	(24)
194	15 YNK SBCA Yankton SE Sub 3rd Circuit	~	4,220	3.86%	163	3.750%	158	(5)	35.00%	(2)
195	15 HUR OHCU TULARE SCHOOL 3PH UPGRADE	*	-	3.86%	-	3.750%	-	-	35.00%	-
196	Distribution Underground Conduit		11,015	2.79%	307	3.750%	413	106	35.00%	37
197	15 YNK SBCA Yankton SE Sub 3rd Circuit	~	4,338	2.79%	121	3.750%	163	42	35.00%	15
198	Distribution Underground Conduit	*	-	2.79%	-	3.750%	-	-	35.00%	-
199	New Yankton East Substation - Distribution Underground Conduit		11,015	2.79%	307	3.750%	413	106	35.00%	37
200	13 ABN A5201 Lakeside Estates Distribution		145,232	3.35%	4,865	51.875%	75,339	70,474	35.00%	24,666
201	14 HUR UGCU Clark Airport Upgrade	0	25,350	3.35%	849	51.875%	13,150	12,301	35.00%	4,305
202	14 HUR UGCR Circuit 3351 URD in Alley		50,632	3.35%	1,696	51.875%	26,266	24,570	35.00%	8,600
203	14 HUR UGCU Redfield 4th Ave		36,218	3.35%	1,213	51.875%	18,788	17,575	35.00%	6,151
204	RED 1015 E 3rd Street New Riser and URD		14,151	3.35%	474	51.875%	7,341	6,867	35.00%	2,403
205	HUR 429th Ave Primary and XFMR Forbes	*	-	3.35%	-	51.875%	-	-	35.00%	-
206	14 YNK UG Farm Credit Services Bldg	*	-	3.35%	-	51.875%	-	-	35.00%	-
207	14 YNK UGCR Chris Rd URD Replacement		22,575	3.35%	756	51.875%	11,711	10,955	35.00%	3,834
208	YNK INST UG PRI HOTEL 23RD & GREEN ST	*	-	3.35%	-	51.875%	-	-	35.00%	-
209	YNK INST UG PRI CULVERS 3208 BROADWAY	*	-	3.35%	-	51.875%	-	-	35.00%	-
210	14 MIT UGCU Harriet St Cir 2261 Tie		47,253	3.35%	1,583	51.875%	24,513	22,930	35.00%	8,026
211	PRK INSTALL POLES & PRIMARY 302 S DEPOT	*	-	3.35%	-	51.875%	-	-	35.00%	-
212	MIT INSTALL URD PRIMARY OHLMAN & SPRUCE	*	-	3.35%	-	51.875%	-	-	35.00%	-
213	MTV INSTALL URD SECONDARY W FIRST & EARL		10,144	3.35%	340	51.875%	5,262	4,922	35.00%	1,723
214	WIL19145 429TH AVE NEW PRIM URD EXT	*	-	3.35%	-	51.875%	-	-	35.00%	-
215	BLU 198TH ST & MAIN NEW PRIM UGR		17,381	3.35%	582	51.875%	9,016	8,434	35.00%	2,952
216	MIS REPLACE URD HORSESHOE CIRCLE		11,945	3.35%	400	51.875%	6,196	5,796	35.00%	2,029
217	13 YNK 1374 Yankton Plant 1374 Capacity		182,899	3.35%	6,127	51.875%	94,879	88,752	35.00%	31,063
218	YNK REPLACE URD 10TH & JACKSON ST		24,446	3.35%	819	51.875%	12,681	11,862	35.00%	4,152
219	TYN INST PRI HAVORKA 41738 HWY 50	*	-	3.35%	-	51.875%	-	-	35.00%	-
220	FRM INST PRI NWE SHOP 801 N OLIVE DR	*	-	3.35%	-	51.875%	-	-	35.00%	-
221	RUN INST UG PRI HENDRICKS 31852 HWY 37	*	-	3.35%	-	51.875%	-	-	35.00%	-
222	14 ABN East Main Alley Reconductor		116,775	3.35%	3,912	51.875%	60,577	56,665	35.00%	19,833
223	14 ABN Electric Growth MY Place Hotel De	*	-	3.35%	-	51.875%	-	-	35.00%	-
224	WEB 514 E HWY 12 WEBSTER DOLLAR GENERAL	*	-	3.35%	-	51.875%	-	-	35.00%	-
225	14 YNK OHPR Scotland Circuit 1310 Rebuild		307,620	3.35%	10,305	51.875%	159,578	149,273	35.00%	52,246
226	HUR 1451 MCCLELLAN DR PRI URD EXT	*	-	3.35%	-	51.875%	-	-	35.00%	-
227	ABN 714 S HWY 281 SUPER 8 WEST CABLE REP		12,089	3.35%	405	51.875%	6,271	5,866	35.00%	2,053

Line	Description	Plant In-Service Amount	Depreciation Rate	Depreciation Expense	1st Year Tax Depreciation Rate	Tax Depreciation	Difference	Tax Rate	Deferred Tax
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
228	STL 802 NE 3RD ST EXTEND PRIMARY NWE	29,069	3.35%	974	51.875%	15,079	14,105	35.00%	4,937
229	14 ABN Electric Growth Ellwein Grain Bin	*	3.35%	-	51.875%	-	-	35.00%	-
230	HUR 413 WEST PARK PRIMARY EXTENSION	*	3.35%	-	51.875%	-	-	35.00%	-
231	MIT REPLACE PRIMARY CABLE 1800 N WISCONS	20,065	3.35%	672	51.875%	10,409	9,737	35.00%	3,408
232	MIT EXTEND URD PRIMARY 2021 W HAVENS NWE	19,987	3.35%	670	51.875%	10,368	9,698	35.00%	3,394
233	HUR 1517 HWY 14 WEST PRIM URD EXT	17,803	3.35%	596	51.875%	9,235	8,639	35.00%	3,024
234	CLK Hwy 212 West New Primary and XFMR	*	3.35%	-	51.875%	-	-	35.00%	-
235	HUR Prairie Eagle Circ E Primary Ext	-	3.35%	-	51.875%	-	-	35.00%	-
236	MIT EXTEND PRIMARY 900 E KAY NWE	*	3.35%	-	51.875%	-	-	35.00%	-
237	MIT EXTEND PRIMARY GEORGELLA PLACE	*	3.35%	-	51.875%	-	-	35.00%	-
238	MEL 38685 155TH ST NEW PRIM URD	-	3.35%	-	51.875%	-	-	35.00%	-
239	ABN 702 6TH AVE SE PRIM KESSLERS FUEL	*	3.35%	-	51.875%	-	-	35.00%	-
240	ABN 38630.5 142ND ST PRIM DOUG DREYER	*	3.35%	-	51.875%	-	-	35.00%	-
241	ABN 12th Ave SE & Aldrich Repl Cable	11,331	3.35%	380	51.875%	5,878	5,498	35.00%	1,924
242	MAN 14636 386TH AVE EP NILSSON CAREY	0	8,618	289	51.875%	4,470	4,181	35.00%	1,463
243	WAR 38565 142ND ST PRIM NORTH CENTRAL	0	7,507	252	51.875%	3,895	3,643	35.00%	1,275
244	13 ABN Elliot Switchgear Replacement	50,818	3.35%	1,702	51.875%	26,362	24,660	35.00%	8,631
245	ABN 1914 131ST ST WYLIE PARK URD REPLACE	16,201	3.35%	543	51.875%	8,404	7,861	35.00%	2,751
246	PLT INT 3-P P. URD - CALVARY BAPTIST CHURCH	*	3.35%	-	51.875%	-	-	35.00%	-
247	ABN 2014 MELGARRD RD SE NEW ATECH BUILD	*	3.35%	-	51.875%	-	-	35.00%	-
248	PRK EXTEND URD PRIMARY 800 S BEN NWE	*	3.35%	-	51.875%	-	-	35.00%	-
249	PRK EXTEND URD PRIMARY N RAILROAD ST NWE	*	3.35%	-	51.875%	-	-	35.00%	-
250	ABN 2306 24TH AVE NW EP WYLIE PARK COAST	*	3.35%	-	51.875%	-	-	35.00%	-
251	ABN 26 24TH AVE NE EP PRESENTATION DOME	*	3.35%	-	51.875%	-	-	35.00%	-
252	IRO 42116 207TH ST COUGLIN URD PRIM EXT	*	3.35%	-	51.875%	-	-	35.00%	-
253	COL 24 S MILLS ST EP SD WHEATGROWERS	14,784	3.35%	495	51.875%	7,669	7,174	35.00%	2,511
254	ABN 1802 6TH AVE SE EP OREILLY AUTO PART	*	3.35%	-	51.875%	-	-	35.00%	-
255	ABN 1109 ALDRICH ST S URD PRIMARY REPLAC	10,212	3.35%	342	51.875%	5,298	4,956	35.00%	1,735
256	14 YNK UGCU WILSON TRAILER EXPANSION	*	3.35%	-	3.750%	-	-	35.00%	-
257	ABN 1321 N ROOSEVELT ST PRIM EAGLE APTS	*	3.35%	-	3.750%	-	-	35.00%	-
258	HUR 40329 US HWY 14 PRIM URD EXT SHIEL	0	8,213	275	3.750%	308	33	35.00%	12
259	ABN 13068 CO RD 10 ROLLING MEADOWS FEED	17,188	3.35%	576	3.750%	645	69	35.00%	24
260	ABN HAPI HOMES HIGH SCHOOL ADDN PHASE 3	*	3.35%	-	3.750%	-	-	35.00%	-
261	14 HUR UGRR Redfield Titan Machinery URD	72,930	3.35%	2,443	3.750%	2,735	292	35.00%	102
262	15 YNK UGCU RIDGEWAY NORTH BRENTWOOD CIR	*	3.35%	-	3.750%	-	-	35.00%	-
263	15 ABN UGCU WALLACE ELEVATOR FEED	65,229	3.35%	2,185	3.750%	2,446	261	35.00%	91
264	15 ABN UGCU AIRPORT LIFT PUMP	*	3.35%	-	3.750%	-	-	35.00%	-
265	15 HUR UGTF REPLACE PADMOUNT XFMRs & CABLE	54,539	3.35%	1,827	3.750%	2,045	218	35.00%	76
266	15 ABN UGCU HERITAGE ESTATES ADDN	*	3.35%	-	3.750%	-	-	35.00%	-
267	MIT INSTALL PRIMARY 401 W NORWAY	*	3.35%	-	3.750%	-	-	35.00%	-
268	ABN E 8TH AVE PRIM S.G. TO ELBOW REPLACE	27,478	3.35%	921	3.750%	1,030	109	35.00%	38
269	TUL 18290 SD HWY 281 NEW OH & URD PRIM	*	3.35%	-	3.750%	-	-	35.00%	-
270	CHM EXT PRIM / CHM AQUATIC CTR 600 S MAI	*	3.35%	-	3.750%	-	-	35.00%	-
271	ABN EAST 8TH AVE PRIM FEEDER REPLACEMENT	23,273	3.35%	780	3.750%	873	93	35.00%	33
272	MIT EXTEND PRIMARY 201 CABELA DR	*	3.35%	-	3.750%	-	-	35.00%	-
273	PRK INSTALL PRIMARY HWY 37 & 275TH ST	*	3.35%	-	3.750%	-	-	35.00%	-
274	HMR WEST HWY 14 PRIM EXTENSION	16,064	3.35%	538	3.750%	602	64	35.00%	22
275	HMR 333RD AND HWY 14 NEW POLE AND URD	15,926	3.35%	534	3.750%	597	63	35.00%	22
276	ORI East of Orient New 3PH Xfmr Maas Bin	14,676	3.35%	492	3.750%	550	58	35.00%	20
277	MIT EXTEND PRIMARY 2420 W HAVENS	*	3.35%	-	3.750%	-	-	35.00%	-
278	HUR 7th and Utah Baum URD Primary Ext	*	3.35%	-	3.750%	-	-	35.00%	-
279	ABN 715 B.C. HWY 19 N BANNER PRIMARY REP	11,158	3.35%	374	3.750%	418	44	35.00%	15

Line	Description	Plant In-Service Amount	Depreciation Rate	Depreciation Expense	1st Year Tax Depreciation Rate	Tax Depreciation	Difference	Tax Rate	Deferred Tax
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
280	Distribution Underground Conductor	17,188	3.35%	576	3.750%	645	69	35.00%	24
281	15 ABN OHCU WALLACE DISTRIBUTION REBUILD	19,860	3.35%	665	3.750%	745	80	35.00%	28
282	15 HUR UGTF REPLACE PADMOUNT XFMR&CABLE	43,964	3.35%	1,473	3.750%	1,649	176	35.00%	62
283	Distribution Underground Conductor	0	3.35%	226	3.750%	253	27	35.00%	9
284	15 YNK SBCA Yankton SE Sub 3rd Circuit	13,405	3.35%	449	3.750%	503	54	35.00%	19
285	Distribution Underground Conductor	*	3.35%	-	3.750%	-	-	35.00%	-
286	Distribution Underground Conductor	*	3.35%	-	3.750%	-	-	35.00%	-
287	Distribution Underground Conductor	*	3.35%	-	3.750%	-	-	35.00%	-
288	WCA Wecota Ave Res Primary Extension	*	3.35%	-	3.750%	-	-	35.00%	-
289	HUR Old Hwy 14 East URD Primary	*	3.35%	-	3.750%	-	-	35.00%	-
290	15 YNK OHCU KAYLOR FERTILIZER HOOP BARN	*	3.35%	-	3.750%	-	-	35.00%	-
291	15 ABN UGCU FLORENCE ELEVATOR FEED	56,806	3.35%	1,903	3.750%	2,130	227	35.00%	79
292	15 HUR UGCU REDFIELD ENERGY ADDITION	*	3.35%	-	3.750%	-	-	35.00%	-
293	15 HUR OHCU TULARE SCHOOL 3PH UPGRADE	*	3.35%	-	3.750%	-	-	35.00%	-
294	New Yankton East Substation - Distribution Underground Conductor	187,254	3.35%	6,273	3.750%	7,022	749	35.00%	262
295	GOH PURCHASE DISTRIBUTION TRANSFORMERS	Δ 377,123	2.20%	8,297	51.875%	195,632	187,335	35.00%	65,567
296	GOH PURCHASE DISTRIBUTION TRANS	Δ 145,116	2.20%	3,193	3.750%	5,442	2,249	35.00%	787
297	Distribution Line Transformers Elec	Δ 32,792	2.20%	721	3.750%	1,230	509	35.00%	178
298	2015 Phase III of Huron Conversion	154,431	2.20%	3,397	3.750%	5,791	2,394	35.00%	838
299	Distribution Line Transformers Elec	Δ 31,531	2.20%	694	3.750%	1,182	488	35.00%	171
300	Distribution Line Transformers Elec	Δ 26,486	2.20%	583	3.750%	993	410	35.00%	144
301	15 HUR UGCU REDFIELD ENERGY ADDITION	*	2.20%	-	3.750%	-	-	35.00%	-
302	NVL 38352 SD HWY 20 Prim URD Ext	11,200	4.72%	529	51.875%	5,810	5,281	35.00%	1,848
303	2015 Phase III of Huron Conversion	25,739	4.72%	1,215	3.750%	965	(250)	35.00%	(88)
304	2015 Phase III of Huron Conversion	25,739	4.72%	1,215	3.750%	965	(250)	35.00%	(88)
305	15 HUR UGCU REDFIELD ENERGY ADDITION	*	4.72%	-	3.750%	-	-	35.00%	-
306	15 HUR OHCU TULARE SCHOOL 3PH UPGRADE	*	4.72%	-	3.750%	-	-	35.00%	-
307	15 YNK OHCO YANKTON E. 34.5 FDR GETAWAYS	9,317	4.72%	440	3.750%	349	(91)	35.00%	(32)
308	GOH PURCHASE ELECTRIC METERS	Δ 228,089	4.97%	11,336	51.875%	118,321	106,985	35.00%	37,445
309	GOH PURCHASE ELEC METERS FOR PERIODICS	24,538	4.97%	1,220	51.875%	12,729	11,509	35.00%	4,028
310	GOH PURCHASE ELECTRIC METERS	Δ 45,789	4.97%	2,276	3.750%	1,717	(559)	35.00%	(196)
311	MIT S CAPITAL SL MITCHELL CITY	*	5.41%	-	51.875%	-	-	35.00%	-
312	14 MIT OHLP White Lakes Steel Light Pole	*	5.41%	-	51.875%	-	-	35.00%	-
313	ABN Abby Ave & Lawson St SL City of ABN	*	5.41%	-	51.875%	-	-	35.00%	-
314	ABN 20TH AVE SE <(>&<> MERTON ST S.L. I	*	5.41%	-	51.875%	-	-	35.00%	-
315	YNK EL 60% TRUCK STOCK SETTLEMENT	18,083	5.41%	978	51.875%	9,381	8,403	35.00%	2,941
316	15 MIT UGLT CITY REQUESTED ST LIGHTS	*	5.41%	-	3.750%	-	-	35.00%	-
317	Total Distribution	\$ 7,289,055		\$ 269,027		\$ 2,230,154	\$ 1,961,127		\$ 686,391
318									
319	General								
320	14 FMS SD HUR HIGHMORE OFFICE BUILDING	\$ 62,828	2.04%	\$ 1,282	51.875%	\$ 32,592	\$ 31,310	35.00%	\$ 10,959
321	14 SD NE FLEET UNBUDGETED VEHCLS&EQUIPMT	28,121	5.94%	1,670	51.875%	14,588	12,918	35.00%	4,521
322	14 SD NE FLEET BUDGETED EQUIPMENT	60,676	5.61%	3,404	51.875%	31,476	28,072	35.00%	9,825
323	14 SD NE FLEET BUDGETED VEHICLES - heavy trucks	202,642	5.61%	11,368	51.875%	105,121	93,753	35.00%	32,814
324	14 SD NE FLEET BUDGETED VEHICLES - light trucks	507,614	10.03%	50,914	51.875%	263,325	212,411	35.00%	74,344
325	14 NPS SBBT VANGUARD BREAKER TIMER	14,497	6.67%	967	51.875%	7,521	6,554	35.00%	2,294
326	14 NPS SBBT REGULATOR TEST BENCH	24,980	6.67%	1,666	51.875%	12,959	11,293	35.00%	3,953
327	13 NESD Electric Distribution Gen Equip	21,381	6.67%	1,426	51.875%	11,091	9,665	35.00%	3,383
328	13 NESD Transformer Shop - Tools	11,034	6.67%	736	3.750%	414	(322)	35.00%	(113)
329	14 SD NE FLEET BUDGETED EQUIPMENT	116,417	4.59%	5,344	51.875%	60,392	55,048	35.00%	19,267
330	14 COMM OT 09 SD Site Improvements	50,551	10.00%	5,055	51.875%	26,223	21,168	35.00%	7,409
331	11 MIT Platte Sub Add SCADA	55,816	10.00%	5,582	51.875%	28,954	23,372	35.00%	8,180
332	New Yankton East Substation - Napa Junction Switchyard	359,219	10.00%	35,922	3.750%	13,471	(22,451)	35.00%	(7,858)
333	Total General	\$ 1,515,776		\$ 125,336		\$ 608,127	\$ 482,791		\$ 168,978

Line	Description	(a)	Plant In-Service Amount (b)	Depreciation Rate (c)	Depreciation Expense (d)	1st Year Tax Depreciation Rate (e)	Tax Depreciation (f)	Difference (g)	Tax Rate (h)	Deferred Tax (i)
334	Common (electric portion)									
335	15 COMM SD Spectrum Purchase	\$	455,565	10.00%	\$ 45,557	3.750%	\$ 17,084	\$ (28,473)	35.00%	\$ (9,966)
336	software provides additional security for mobile users		35,146	20.00%	7,029	51.875%	18,232	11,203	35.00%	3,921
337	software provides additional security for mobile users		9,619	20.00%	1,924	51.875%	4,990	3,066	35.00%	1,073
338	record all CA customer phone traffic in the remote offices and New Construction ph		10,673	20.00%	2,135	51.875%	5,537	3,402	35.00%	1,191
339	consulting services for SAP module originally purchased 12/2010		23,359	20.00%	4,672	51.875%	12,118	7,446	35.00%	2,606
340	15 BT SD BTOT SD SCADA System Upgrade		69,507	20.00%	13,901	3.750%	2,607	(11,294)	35.00%	(3,953)
341	additional licenses - MS Operating Systems, E-cal, SQL Server Std Processor		81,364	20.00%	16,273	3.750%	3,051	(13,222)	35.00%	(4,628)
342	land purchased for new Freeman shop		9,282	0.00%	-	51.875%	4,815	4,815	35.00%	1,685
343	Variable Frequency Drive (VFD) on Huron OP Center AHU (Air Handling Unit) #1		8,231	2.80%	230	3.750%	309	79	35.00%	28
344	VFD on Air Handling Unit - OP Center		12,756	2.80%	357	3.750%	478	121	35.00%	42
345	steel communications tower at Menno Jct. Sub #43B		13,021	2.80%	365	51.875%	6,755	6,390	35.00%	2,237
346	communications tower at Tripp City Sub #11A		13,474	2.80%	377	51.875%	6,990	6,613	35.00%	2,315
347	steel communications tower at Tripp Jct. Sub #42A		13,951	2.80%	391	51.875%	7,237	6,846	35.00%	2,396
348	Communications		14,853	2.80%	416	51.875%	7,705	7,289	35.00%	2,551
349	Communications		33,579	2.80%	940	51.875%	17,419	16,479	35.00%	5,768
350	80' self-supporting tower at Platte 113C Substation		39,157	2.80%	1,096	51.875%	20,313	19,217	35.00%	6,726
351	15 FMS SD HURON CARPET REPLACEMENT		42,496	2.80%	1,190	3.750%	1,594	404	35.00%	141
352	15 FMS SD HURON FIRE PUMP REPLACEMENT		82,116	2.80%	2,299	3.750%	3,079	780	35.00%	273
353	Purchased existing 136'x 42'x16' building		137,473	2.80%	3,849	51.875%	71,314	67,465	35.00%	23,613
354	Freeman shop, 42' x 50' x 16' building		230,513	2.80%	6,454	51.875%	119,578	113,124	35.00%	39,593
355	Telecomm communication equipment		8,696	10.00%	870	51.875%	4,511	3,641	35.00%	1,274
356	Repeater on Toronto tower		11,238	10.00%	1,124	51.875%	5,830	4,706	35.00%	1,647
357	Communications		15,157	10.00%	1,516	51.875%	7,863	6,347	35.00%	2,221
358	Microwave antenna on Clark tower for Oak Tree		24,760	10.00%	2,476	51.875%	12,844	10,368	35.00%	3,629
359	Emergency generator for Huron Microwave site		58,988	10.00%	5,899	51.875%	30,600	24,701	35.00%	8,645
360	Cisco 5508 series wireless controller		13,101	7.14%	935	51.875%	6,796	5,861	35.00%	2,051
361	Network access control equipment		26,777	7.14%	1,912	51.875%	13,890	11,978	35.00%	4,192
362	Network extension for Madison Office		59,573	7.14%	4,254	51.875%	30,904	26,650	35.00%	9,328
363	Misc BT hardware		61,480	7.14%	4,390	51.875%	31,893	27,503	35.00%	9,626
364	BT firewall equipment		99,564	7.14%	7,109	51.875%	51,649	44,540	35.00%	15,589
365	15 BT SD BTOT SD SCADA System Upgrade		129,085	7.14%	9,217	3.750%	4,841	(4,376)	35.00%	(1,532)
366	HUR # 74084--2015 INTRNTL 7500 SFA REGCAB TANDEM AXLE		108,596	4.97%	5,397	51.875%	56,334	50,937	35.00%	17,828
367	YNK MARION # 79060--2014 DITCH WITCH 1600 PLATE COMP.		7,764	5.12%	397	51.875%	4,027	3,630	35.00%	1,271
368	YNK MARION # 79061--2014 DITCH WITCH 1600 POWER RAKE		8,620	5.12%	441	51.875%	4,472	4,031	35.00%	1,411
369	Total Common Plant	\$	1,969,533		\$ 155,392		\$ 597,659	\$ 442,267		\$ 154,792
370	TOTAL PLANT IN SERVICE	\$	42,127,821		\$ 1,360,446		\$ 6,985,759	\$ 5,625,313		\$ 1,968,856

Line	Description	Plant In-Service Amount	Depreciation Rate	Depreciation Expense	1st Year Tax Depreciation Rate	Tax Depreciation	Difference	Tax Rate	Deferred Tax
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)

SOURCES:

Line 71: sum of lines 21-70
Line 123: sum of lines 73-122
Line 317: sum of lines 125-316
Line 333: sum of lines 320-332
Line 369: sum of lines 335-368
Line 370: sum of lines 71, 123, 317, 333, & 369
Column b, lines 21-22, 25-32, 51, 59-62, 66-70, 76-85, 87, 89-90, 94-108, 112-117, 125-130, 151-169, 181-189, 200-279, 295-296, 302, 308-316, 320-331: Email from Jeff Decker on 8/13/15, adjusted to remove revenue producing amounts.
Column b, lines 33-48, 52-55, 57, 63-65, 92-93, 110, 131-149, 170-177, 190-194, 196-198, 280-290, 297-300, 303-304, 335-368: Email from Kristi Wallman on 9/14/15, adjusted to remove revenue producing amounts
Column b, lines 23-24, 49-50, 56, 58, 73-75, 86, 88, 109, 111, 118-122, 150, 178-179, 195, 291-293, 301, 305-307, 332: Email from Kristi Wallman on 10/02/15, adjusted to remove revenue producing amounts
Column b, lines 91, 180, 199, 294: Email from Kristi Wallman on 10/06/15
Column c, lines 21-22, 25-32, 51, 59-62, 66-70, 76-85, 87, 89-90, 94-108, 112-117, 125-130, 151-169, 181-189, 200-279, 295-296, 302, 308-316, 320-331: Email from Jeff Decker on 8/13/15 & Statement J, pages 1 and 2, column i
Column d, lines 21-70, 73-122, 125-316, 320-332, 335-368: column b * column c
Column e, lines 21-22, 25-32, 51, 59-62, 66-70, 76-85, 87, 89-90, 94-108, 112-117, 125-130, 151-169, 181-189, 200-279, 295-296, 302, 308-316, 320-331: Email from Jeff Decker on 8/13/15
Column f, lines 21-70, 73-122, 125-316, 320-332, 335-368: Column b * column e
Column g, lines 21-70, 73-122, 125-316, 320-332, 335-368: Column f - column d
Column h: tax rate
Column i, lines 21-70, 73-122, 125-316, 320-332, 335-368: Column g * column h

Note:

- denotes 10% of project amount excluded since revenue producing
- Δ denotes 30% of project amount excluded since revenue producing
- ◊ denotes 50% of project amount excluded since revenue producing
- ~ denotes 70% of project amount excluded since revenue producing
- * denotes 100% of project amount excluded since revenue producing