

Line No.	Description	South Dakota Test Year Average Per Books	Normalizing Additions/Retirements During Test Year	Depreciation Due To New Rates	Post Test Year Additions/Retirements	Cash Working Capital	Tax Collections Available	Other Working Capital	Rate Case Expense	South Dakota Field Inventory
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Plant in Service (101 & 106)									
2	Intangible Plant	\$ 4,423,112								
3	Production	236,405,018	7,276,394		(1,066,526)					
4	Transmission	128,495,562	2,754,372		23,930,209					
5	Distribution	195,814,527	671,409		7,289,055					
6	General & Common Plant	46,861,829	364,405		3,485,309					
7	Total Plant in Service (101 & 106)	612,000,048	11,066,580	-	33,638,046	-	-	-	-	-
8	Accumulated Depreciation									
9	Intangible Plant	1,805,101								
10	Production	129,832,804	117,386	703,988	(8,431,800)					
11	Transmission	53,695,727	56,428	1,500	347,371					
12	Distribution	78,484,215	20,507	(7,965)	134,514					
13	General & Common Plant	13,423,210	34,401	(47,392)	140,364					
14	Total Accumulated Depreciation	277,241,057	228,723	650,131	(7,809,551)	-	-	-	-	-
15	TOTAL NET ELECTRIC PLANT IN SERVICE	334,758,991	10,837,857	(650,131)	41,447,597	-	-	-	-	-
16	Additions to Rate Base:									
17	Material and Supplies	6,374,614						320,670		
18	Fuel Stocks	6,129,782						(435,573)		
19	Prepayments	5,037,249						(5,037,249)		
20	Advanced Tax Collection	-					(543,259)			
21	Working Capital	-				(2,518,153)				
22	Other	-							195,204	449,548
23	TOTAL ADDITIONS TO RATE BASE	17,541,645	-	-	-	(2,518,153)	(543,259)	(5,152,152)	195,204	449,548
24	Deductions to Rate Base:									
25	Accumulated Deferred Income Taxes	54,095,902	1,190,749	(227,546)	984,429					
26	Customer Deposits	528,797						(45,679)		
27	Accumulated Provision for Uncollectibles	548,421						(548,421)		
28	Accumulated Provision for Injuries and Damages	489,158						(489,158)		
29	Other	-								
30	TOTAL DEDUCTIONS TO RATE BASE	55,662,278	1,190,749	(227,546)	984,429	-	-	(1,083,258)	-	-
31	TOTAL SOUTH DAKOTA RATE BASE	\$ 296,638,358	\$ 9,647,108	\$ (422,585)	\$ 40,463,168	\$ (2,518,153)	\$ (543,259)	\$ (4,068,894)	\$ 195,204	\$ 449,548
	Source		BAM-1	Schedule M-1	BAM-2	PJS-3 Sch 1	PJS-3 Sch 2	PJS-3 Sch 3	EJP-1 Sch 1	EJP-1 Sch 8
	Staff Witness Testimony		Mehlhaff	Peterson	Mehlhaff	Steffensen	Steffensen	Steffensen	Paulson	Paulson
	Staff position on NorthWestern's Adjustment		Adjusted	Accepted	Adjusted	Adjusted	Staff Proposed	Staff Proposed	Adjusted	Staff Proposed

Line No.	Description	Big Stone AQCS Project (k)	Beethoven Wind (l)	Total Staff Adjustments (m)	Total Staff South Dakota Rate Base (n)
	(a)				
1	Plant in Service (101 & 106)				
2	Intangible Plant			\$ -	\$ 4,423,112
3	Production	97,273,044	143,000,000	246,482,912	482,887,930
4	Transmission			26,684,581	155,180,143
5	Distribution			7,960,464	203,774,991
6	General & Common Plant			3,849,713	50,711,542
7	Total Plant in Service (101 & 106)	97,273,044	143,000,000	284,977,669	896,977,717
8	Accumulated Depreciation				
9	Intangible Plant			-	1,805,101
10	Production	622,547	7,513,117	525,238	130,358,042
11	Transmission			405,299	54,101,026
12	Distribution			147,056	78,631,271
13	General & Common Plant			127,373	13,550,583
14	Total Accumulated Depreciation	622,547	7,513,117	1,204,967	278,446,024
15	TOTAL NET ELECTRIC PLANT IN SERVICE	96,650,497	135,486,883	283,772,702	618,531,693
16	Additions to Rate Base:				
17	Material and Supplies			320,670	6,695,284
18	Fuel Stocks			(435,573)	5,694,209
19	Prepayments			(5,037,249)	-
20	Advanced Tax Collection			(543,259)	(543,259)
21	Working Capital			(2,518,153)	(2,518,153)
22	Other			644,752	644,752
23	TOTAL ADDITIONS TO RATE BASE	-	-	(7,568,812)	9,972,833
24	Deductions to Rate Base:				
25	Accumulated Deferred Income Taxes	420,463	14,250,397	16,618,493	70,714,395
26	Customer Deposits			(45,679)	483,118
27	Accumulated Provision for Uncollectibles			(548,421)	-
28	Accumulated Provision for Injuries and Damages			(489,158)	-
29	Other			-	-
30	TOTAL DEDUCTIONS TO RATE BASE	420,463	14,250,397	15,535,235	71,197,513
31	TOTAL SOUTH DAKOTA RATE BASE	<u>\$ 96,230,034</u>	<u>\$ 121,236,485</u>	<u>\$ 260,668,656</u>	<u>\$ 557,307,014</u>
	Source	Email from Kristi Wallman on 10/02/15 & Schedule D-10	BAM-5		
	Staff Witness Testimony	Mehlhoff	Mehlhoff		
	Staff position on NorthWestern's Adjustment	Adjusted	Staff Proposed		

Sources

Line 7: Sum of lines 2-6
Line 14: Sum of lines 9-13
Line 15: Line 7 less line 14
Line 23: Sum of lines 17-22
Line 30: Sum of lines 25-29
Line 31: Line 15 plus line 23 less line 30
Column b, line 2: Schedule M-1, page 1, column b, lines 6 and 8
Column b, line 3: Schedule M-1, page 1, column b, lines 2 and 3
Column b, line 4: Schedule M-1, page 1, column b, line 4
Column b, line 5: Schedule M-1, page 1, column b, line 5
Column b, line 6: Schedule M-1, page 1, column b, lines 7 and 9
Column b, line 9: Schedule M-1, page 1, column b, lines 17 and 19
Column b, line 10: Schedule M-1, page 1, column b, lines 13 and 14
Column b, line 11: Schedule M-1, page 1, column b, line 15
Column b, line 12: Schedule M-1, page 1, column b, line 16
Column b, line 13: Schedule M-1, page 1, column b, lines 18 and 20
Column b, line 17: Schedule M-1, page 1, column b, line 26
Column b, line 18: Schedule M-1, page 1, column b, line 27
Column b, line 19: Schedule M-1, page 1, column b, line 28
Column b, line 25: Schedule M-1, page 1, column b, line 33
Column b, line 26: Schedule M-1, page 1, column b, line 35
Column b, line 27: Schedule M-1, page 1, column b, line 34
Column b, line 28: Schedule M-1, page 1, column b, line 37