

Line No.	Description	South Dakota Test Year Average Per Books (a) (b)	Environmental Projects (c)	Wind VIII (d)	Capital Projects In-Service by 05/31/15 (e)	Sales Growth 2013 (f)	Depreciation Study (g)	Generating Stations Retirement (h)	Cash Working Capital (i)	Other Working Capital (j)
1	Plant in Service (101 & 106)									
2	Intangible Plant	\$ 844,870								
3	Production	66,857,739	4,177,886	7,561,992	424,795		(486,867)			
4	Transmission	8,808,261			85,549					
5	Distribution	18,492,210			89,823					
6	General Plant	1,638,001								
7	Total Plant in Service (101 & 106)	96,641,081	4,177,886	7,561,992	600,167	-	-	(486,867)	-	-
8	Accumulated Depreciation									
9	Intangible Plant	764,444								
10	Production	24,256,703	94,005	127,955	8,550		(274,100)	(472,799)		
11	Transmission	3,537,579			817					
12	Distribution	8,073,032			1,116					
13	General Plant	854,237								
14	Total Accumulated Depreciation	37,485,995	94,005	127,955	10,482	-	(274,100)	(472,799)	-	-
15	TOTAL NET GAS PLANT IN SERVICE	59,155,086	4,083,881	7,434,038	589,684	-	274,100	(14,068)	-	-
16	Additions to Rate Base:									
17	Material and Supplies	704,005								57,608
18	Fuel Stocks	1,610,408								(380,330)
19	Prepayments	218,056								(1,569)
20	Advanced Tax Collection	(13,000)								
21	Working Capital	(19,000)							(353,706)	
22	Other									
23	TOTAL ADDITIONS TO RATE BASE	2,500,469	-	-	-	-	-	-	(353,706)	(324,291)
24	Deductions to Rate Base:									
25	Accumulated Deferred Income Taxes	14,073,302	332,372	728,531	41,895		95,935	6,298		
26	Accumulated Investment Tax Credit	317								
27	Customer Advances for Construction	22,788								(22,533)
28	Customer Deposits	8,189								3,169
29	Accumulated Provision for Uncollectibles	37,143								(5,531)
30	Accumulated Provision for Injuries and Damages	40,928								(3,939)
31	Other	105,757								
32	TOTAL DEDUCTIONS TO RATE BASE	14,288,424	332,372	728,531	41,895	-	95,935	6,298	-	(28,834)
33	TOTAL SOUTH DAKOTA RATE BASE	\$ 47,367,131	\$ 3,751,509	\$ 6,705,506	\$ 547,789	\$ -	\$ 178,165	\$ (20,366)	\$ (353,706)	\$ (295,457)
	Source		BAM-2 pg 1	BAM-8 pg 1	BAM-7 pg 1		MJA 1.1 Sch 7	PJS-3 Sch 6	PJS-7 Sch 1	PJS-3 Sch 3
	Staff Witness Testimony		Mehlhoff	Mehlhoff	Mehlhoff	Mehlhoff	Peterson	Steffensen	Steffensen	Steffensen
	Staff position on MidAmerican's Adjustment		Adjusted	Adjusted	Adjusted	Rejected	Accepted	Adjusted	Adjusted	Staff Proposed

Line No.	Description	Rate Case Expense (a) (k)	Tax Collections Available (l)	Total Staff Adjustments (m)	Total Staff South Dakota Rate Base (n)
1	Plant in Service (101 & 106)				
2	Intangible Plant			\$ -	\$ 844,870
3	Production			11,677,806	78,535,545
4	Transmission			85,549	8,893,810
5	Distribution			89,823	18,582,033
6	General Plant			-	1,638,001
7	Total Plant in Service (101 & 106)	-	-	11,853,177	108,494,258
8	Accumulated Depreciation				
9	Intangible Plant			-	764,444
10	Production			(516,389)	23,740,314
11	Transmission			817	3,538,396
12	Distribution			1,116	8,074,148
13	General Plant			-	854,237
14	Total Accumulated Depreciation	-	-	(514,457)	36,971,538
15	TOTAL NET GAS PLANT IN SERVICE	-	-	12,367,635	71,522,721
16	Additions to Rate Base:				
17	Material and Supplies			57,608	761,613
18	Fuel Stocks			(380,330)	1,230,078
19	Prepayments			(1,569)	216,487
20	Advanced Tax Collection		(12,957)	(12,957)	(25,957)
21	Working Capital			(353,706)	(372,706)
22	Other	39,442		39,442	39,442
23	TOTAL ADDITIONS TO RATE BASE	39,442	(12,957)	(651,512)	1,848,957
24	Deductions to Rate Base:				
25	Accumulated Deferred Income Taxes			1,205,031	15,278,333
26	Accumulated Investment Tax Credit			-	317
27	Customer Advances for Construction			(22,533)	255
28	Customer Deposits			3,169	11,358
29	Accumulated Provision for Uncollectibles			(5,531)	31,612
30	Accumulated Provision for Injuries and Damages			(3,939)	36,989
31	Other			-	105,757
32	TOTAL DEDUCTIONS TO RATE BASE	-	-	1,176,197	15,464,621
33	TOTAL SOUTH DAKOTA RATE BASE	\$ 39,442	\$ (12,957)	\$ 10,539,926	\$ 57,907,057
	Source	EJP-1 Sch 1	PJS-7 Sch 2		
	Staff Witness Testimony	Paulson	Steffensen		
	Staff position on MidAmerican's Adjustment	Staff Proposed	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 32: Sum of lines 25-31
Line 33: Line 15 plus line 23 less line 32
Column b, lines 2-6: DR 2-28 "Attachment 2-28 WP A - Revised 13-Month Average" file "101-106 Plant" tab
Column b, lines 9-13: DR 2-28 "Attachment 2-28 WP A - Revised 13-Month Average" file "Acc Depr Amort" tab
Column b, line 17: DR 2-28 "Attachment 2-28 WP A - Revised 13-Month Average" file "M&S" tab
Column b, line 18: DR 2-28 "Attachment 2-28 WP A - Revised 13-Month Average" file "Fuel" and "Nuclear" tabs
Column b, line 19: DR 2-28 "Attachment 2-28 WP A - Revised 13-Month Average" file "Prepaid" and "Prepaid Maintenance" tabs
Column b, lines 20 & 21: DR 2-28 "Attachment 2-28 Schedule 1 - Revised 13 Month Average"
Column b, line 25: DR 2-28 "Attachment 2-28 WP A - Revised 13-Month Average" file "Acct281" and "Acct282" tabs
Column b, line 26: DR 2-28 "Attachment 2-28 WP A - Revised 13-Month Average" file "ITC" tab
Column b, line 27: DR 2-28 "Attachment 2-28 WP A - Revised 13-Month Average" file "CustAdv" tab
Column b, line 28: DR 2-28 "Attachment 2-28 WP A - Revised 13-Month Average" file "CustDepos" tab
Column b, line 29: DR 2-28 "Attachment 2-28 WP A - Revised 13-Month Average" file "Uncollect" tab
Column b, line 30: DR 2-28 "Attachment 2-28 WP A - Revised 13-Month Average" file "I&D" tab
Column b, line 31: DR 2-28 "Attachment 2-28 WP A - Revised 13-Month Average" file "Nuclear" and "I&D" tabs