

Line	Description	SD Gas Amount
	(a)	(b)
Plant in Service		
1	Distribution	\$ 2,350,500
2	General	1,611,892
3	General - Intangible	359,635
4	Common	282,942
5	Common - Intangible	497,187
6	Total Plant Additions	\$ 5,102,156
Accumulated Deferred Income Taxes		
7	Distribution	\$ (1,216)
8	General	41,339
9	General - Intangible	14,683
10	Common	4,063
11	Common - Intangible	21,847
12	Total Accumulated Deferred Income Taxes	\$ 80,716
Property Taxes		
13	Distribution Plant Additions	\$ 2,350,500
14	Distribution Effective Tax Rate	0.7061%
15	Distribution Property Tax Adjustment	\$ 16,597
16	General Plant Additions	\$ 1,611,892
17	General Effective Tax Rate	0.6274%
18	General Property Tax Adjustment	\$ 10,113
19	General - Intangible Plant Additions	\$ 359,635
20	General - Intangible Effective Tax Rate	0.0088%
21	General - Intangible Property Tax Adjustment	\$ 32
22	Common Plant Additions	\$ 282,942
23	Common Effective Tax Rate	1.3707%
24	Common Property Tax Adjustment	\$ 3,878
25	Common - Intangible Plant Additions	497,187
26	Intangible Effective Tax Rate	0.0088%
27	Common - Intangible Property Tax Adjustment	\$ 44
28	Total Property Tax Adjustment	\$ 30,664

Sources:

Lines 1-5: BAM-1, page 2
Line 6: sum of lines 1-5
Lines 7-11: BAM-1, page 3, column i, divided by 2
Line 12: sum of lines 7-11
Lines 13, 16, 19, 22, 25: lines 1-5, respectively
Lines 14, 17, 20, 23, 26: Schedule L-1, page 1
Line 15: sum of lines 13 & 14
Line 18: sum of lines 16 & 17
Line 21: sum of lines 19 & 20
Line 24: sum of lines 22 & 23
Line 27: sum of lines 25 & 26
Line 28: sum of lines 15, 18, 21, 24, & 27

Line	Acct. No.	Description	SD Gas Amount
	(a)	(b)	(c)
		<u>Distribution</u>	
1	374	Land and Land Rights	\$ 2,105
2	376	Install 6" Main Boulder Canyon-Sturgis	(61,435)
3	376	Replace Mt. Rushmore Road	69,445
4	376	Replace Mains	(4,061)
5	376	Growth Mains	-
6	376	Growth Mains	-
7	376	Replace Mains	502,496
8	376	Main Replacement - Deadwood Hwy 85	166,651
9	376	Extend Main to Powder House Pass	27,766
10	378	Measuring and Regulating Equipment, SD	201,689
11	378	Measuring and Regulating Equipment, SD	61,232
12	380	Service Lines	116,610
13	380	Service Lines	351,304
14	380	Gas Service Line Replace	254,606
15	380	Gas Service Line Replace	2,888
16	381	Meters	484,992
17	381	Replace 40G Gas ERTs GO	10,739
18	383	Regulators	114,043
19	387	Cathodic Protection	49,430
20		Total Distribution	<u>\$ 2,350,500</u>
		<u>General</u>	
21	390	Replace carpet - Rapid City office	\$ -
22	390	Replace gate - Rapid city office	-
23	390	Install gas to construction yard - Spearfish	-
24	390	Upgrade lighting - Rapid City office	17,308
25	390	Replace Rapid City Building Door Access System	1,027
26	390	Replace HVAC - Deadwood Shop	8,588
27	390	Upgrade weld shop ventilation - Rapid City office	8,180
28	391.1	Purchase Office Equip for Spearfish	1,275
29	392.2	Gas Vehicles	448,988
30	394.1	Minor Work Equipment	10,139
31	394.1	Minor Work Equipment	6,641
32	394.1	Minor Work Equipment	36,135
33	395	Purchase Dry Tester for Gas Meter	270
34	396.2	Gas Work Equipment	960,111
35	397.1	Communication Equipment	6,872
36	397.1	Install Fixed Network	(513)
37	397.1	Install RTU at border stations	106,871
38		Total General	<u>\$ 1,611,892</u>
		<u>General - Intangible</u>	
39	303	Purchase GMS Software	\$ 359,635
40	303	Develop large volume customer website	-
41		Total General - Intangible	<u>\$ 359,635</u>

		<u>Common</u>	
42	390	Replace roof on Annex building	\$ -
43	390	Replace boilers in general office	20,041
44	390	Install Card Access on Title Building	575
45	390	Purchase carpet for Title Building	(26)
46	390	Purchase water fountains in general office and annex	1,657
47	390	Purchase Security cameras - GO Building	4,452
48	390	Install Lights - GO Parking Lots	1,706
49	391.1	Office Equipment	2,811
50	391.1	Purchase furniture for GIS staff	-
51	391.1	Purchase furniture for general office staff	7,608
52	391.1	Purchase Lift Stations	187
53	391.1	Purchase workstation	559
54	391.3	Annual Toughbook Replace	6,319
55	391.3	Personal Computers	(904)
56	391.3	Replace data center networking eqpt.	15,906
57	391.3	Exadata infrastructure expansion	55,798
58	391.5	Purchase UPS batteries	570
59	391.5	Replace scanner in Payment Processing	-
60	391.5	Purchase Kyocera multi-function copiers	1,197
61	392.2	Vehicles	124,184
62	394.1	Purchase Quantifit test system	855
63	397.1	Communication Equipment	2,398
64	397.1	Communication Equipment	7,835
65	397.1	Communication Equipment	14,736
66	397.1	Replace Mobile Collectors	2,100
67	397.2	Replace MDU GO Phone System	(266)
68	397.2	Communication Equipment	303
69	397.3	Purchase Call Record System - Credit Center	5,607
70	397.3	Purchase VOIP	-
71	397.3	Upgrade VOIP	-
72	397.3	Replace Avaya switch	-
73	397.3	Avaya Communication Switch Upgrade	6,617
74	397.8	Replace WAN routers	-
75	397.8	Purchase wireless access points	-
76	397.8	Install Network Equip At Title Building	135
77	398	Add Xerox Copier - GO	(18)
78	398	Purchase offset envelop press	-
79		Total Common	<u>\$ 282,942</u>
		<u>Common - Intangible</u>	
80	303	Replace mobile workforce software	\$ 14,883
81	303	UG Power Plant Software	93
82	303	Replace customer information system	437,134
83	303	UG GIS Enhance MDU/GPNG Direct	195
84	303	Upgrade Endpoint Link Pro	7,849
85	303	GIS data conversion	-
86	303	UG Human Capital Management Software	22,462
87	303	Upgrade ECM software	-
88	303	Replace Personal Info Security	14,571
89	303	Purchase additional CC&B licenses	-
90	303	Implement PowerPlan CPI Tax	-
91	303	Purchase CC&B migration manager	-
92		Total Common - Intangible	<u>\$ 497,187</u>
93		Total Plant Additions	<u>\$ 5,102,156</u>

Sources:

Response to Staff DR 6-24, Actual Cost Thru 12/31/15 less Growth Related

Line	Acct. No.	Description	SD Gas Amount	Depreciation Rate	Depreciation Expense	1st Year Tax Depreciation Rate	Tax Depreciation	Book/Tax Difference	Deferred Tax
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Plant in Service									
<u>Distribution</u>									
1	374	Land and Land Rights	\$ 2,105	0.00%	\$ -	0.000%	\$ -	\$ -	\$ -
2	376	Mains	700,862	2.25%	15,769	3.750%	26,282	10,513	3,680
3	378	Meas. & Reg. Equip. - General	262,921	3.14%	8,256	3.750%	9,860	1,604	561
4	380	Services	725,408	7.17%	52,012	3.750%	27,203	(24,809)	(8,683)
5	381	Positive Meters	495,731	3.10%	15,368	3.750%	18,590	3,222	1,128
6	383	Regulators	114,043	1.77%	2,019	3.750%	4,277	2,258	790
7	387.1	Cathodic Protection Equip.	49,430	3.21%	1,587	3.750%	1,854	267	93
8		Total Distribution	\$ 2,350,500		\$ 95,011		\$ 88,066	\$ (6,945)	\$ (2,431)
<u>General</u>									
9	390	Structures and Improvements	\$ 35,103	3.46%	\$ 1,215	1.391%	\$ 488	\$ (727)	\$ (254)
10	391.1	Furniture and Fixtures	1,275	6.67%	85	14.286%	182	97	34
11	392.2	Trans. Equip., Unitized	448,988	0.26%	1,167	20.000%	89,798	88,631	31,021
11	394.1	Tools, Shop & Gar. Eq. - Non-Un.	52,915	5.56%	2,942	14.286%	7,559	4,617	1,616
12	395	Laboratory Equipment	270	5.00%	14	14.286%	39	25	9
13	396.2	Work Equipment Trailers	960,111	0.23%	2,208	14.286%	137,161	134,953	47,234
14	397.1	Communication Equipment	113,230	6.67%	7,552	14.286%	16,176	8,624	3,018
15		Total General	\$ 1,611,892		\$ 15,183		\$ 251,403	\$ 236,220	\$ 82,678
16		Intangible Plant - General	\$ 359,635		\$ 35,964	33.330%	\$ 119,866	\$ 83,902	\$ 29,366
<u>Common</u>									
17	390	Structures and Improvements	\$ 28,405	1.46%	\$ 415	1.391%	\$ 395	\$ (20)	\$ (7)
18	391.1	Furniture and Fixtures	11,165	6.67%	745	14.286%	1,595	850	298
19	391.3	Computer Equip. - PC	77,119	20.00%	15,424	20.000%	15,424	-	-
20	391.5	Computer Equip. - Other	1,767	20.00%	353	20.000%	353	-	-
21	392.2	Trans. Equip., Unitized	124,184	4.11%	5,104	20.000%	24,837	19,733	6,907
22	394.1	Tools, Shop & Gar. Eq. - Non-Un.	855	5.56%	48	14.286%	122	74	26
23	397.1	Radio Comm. Equip. - Fixed	27,069	6.67%	1,806	14.286%	3,867	2,061	721
24	397.2	Radio Comm. Equip. - Mobile	37	6.67%	2	14.286%	5	3	1
25	397.3	General Tele. Comm. Equip.	12,224	10.00%	1,222	14.286%	1,746	524	183
26	397.8	Network Equipment	135	20.00%	27	14.286%	19	(8)	(3)
27	398	Miscellaneous Equipment	(18)	5.00%	(1)	14.286%	(3)	(2)	(1)
28		Total Common	\$ 282,942		\$ 25,145		\$ 48,360	\$ 23,215	\$ 8,125
29	303	Intangible Plant - Common	\$ 497,187		40,876	33.330%	165,712	124,836	43,693
30		Total Plant Additions	\$ 5,102,156		\$ 212,179		\$ 673,407	\$ 461,228	\$ 161,431

Sources:

Line 8: sum of lines 1 through 7
Line 15: sum of lines 9 through 14
Line 28: sum of lines 17 through 27
Line 30: sum of lines 8, 15, 16, 28, and 29
Column c: BAM-1, page 2
Column d: Statement J
Column e, except lines 16 and 29: column c * column d
Column e, lines 16 & 29: BAM-3, page 2
Column f: Statement K, page 17
Column g: column c * column f
Column h: column g less column e