Line	Description	South Dakota Test Year Average Per Books	CPGS Plant Addition (D-11, M-2)	Test Year Plant In-Service Annualization (W-4, M-2)	Post Test Year Plant Additions (D-10, M-2)	Ben French, Neil Simpson I, & Osage Retirements (D, E, WP-5, M-2)	Accumulated Depreciation (E)	Cash Working Capital (F-3)	Rate Case Expense (H-13)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Electric Plant in Service								
2	Production (including unclassified)	\$ 465,623,884	\$ 80,944,734	3,046,616	13,691,564	(49,187,496)			
3	Transmission (including unclassified)	3,791,973		4.700.004	10 000 054				
4	Distribution (including unclassified) General (including unclassified)	284,252,490		4,738,994	19,303,954	(467.070)			
5 6	Other Utility	35,656,198 21,856,324		2,313,414	6,658,457 1,945,332	(167,278)			
7	Plant Acquisition Adjustment	4,375,022			1,940,332				
8	Total Plant in Service	815,555,891	80,944,734	10,099,024	41,599,307	(49,354,774)	-		-
9	Accumulated Depreciation & Amortization	400 004 505				(42.672.224)	4 4 4 5 4 4 0		
10	Production Transmission	168,821,505 715,447				(43,673,321)	1,145,418 33,513		
11 12	Distribution	93,640,468					237,083		
13	General	15,918,118				(59,236)	237,063 17,209		
14	Other Utility	14,544,750				(39,230)	81,193		
15	Plant Acquisition Adjustment	2,835,303					-		
16	Total Accumulated Depreciation and Amortization	296,475,591	-	-		(43,732,557)	1,514,416	-	
17	TOTAL NET ELECTRIC PLANT IN SERVICE	519,080,300	80,944,734	10,099,024	41,599,307	(5,622,217)	(1,514,416)		<u> </u>
18	Additions to Rate Base:								
19	Materials and Supplies	12,417,940							
20	Fuel Stocks	5,247,278							
21	Prepayments	498,993							
22	Advanced Tax Collections	(1,104,506)						738,227	
23	Working Capital	(4,039,837)						4,212,173	
24	Other								369,191
25	TOTAL ADDITIONS TO RATE BASE	13,019,868				-		4,950,400	369,191
26	Deductions to Rate Base:								
27	Accumulated Deferred Income Taxes	107,533,008	12,048,960	1,710,931	103,518	378,116			
28	Accumulated Investment Tax Credit								
29 30	Customer Advances for Construction Customer Deposits	1,165,985							
31	Accumulated Provision for Uncollectibles								
32	Accumulated Provision for Injuries and Damages								
33	Miscellaneous Operating Provisions								
34	FAS 109								
35	Other	4,056,488							
36	TOTAL DEDUCTIONS TO RATE BASE	112,755,481	12,048,960	1,710,931	103,518	378,116			
37	TOTAL SOUTH DAKOTA RATE BASE	\$ 419,344,687	68,895,774	8,388,093	41,495,789	(6,000,333)	(1,514,416)	4,950,400	369,191
	Source	Statement N	BAM-3 Sch 7	BAM-3 Sch 6	BAM-3 Sch 5	D, E, WP-5, M-2 N-1 SD Allocators DPROD, PRODPLT,	BAM-3 Sch 4	PJS-3 Sch 1	EJP-1 Sch 2
	Staff Witness Testimony		Mehlhaff	Mehlhaff	Mehlhaff	GENLPLT, TOTPLT Mehlhaff	Mehlhaff/Peterson	Steffensen	Paulson
	Staff position on BHP's Adjustment		Adjusted	Adjusted	Adjusted	Accepted	Adjusted	Adjusted	Adjusted

Line	Description	Decommissioning Regulatory Asset (J-2, M-2)	Storm Atlas Regulatory Asset (J-3, M-2)	Tax Return True-up (M-1)	NOL Adjustment (M-2)	Other Working Capital (F-1, F-4)	69 kV LIDAR Surveying Project (H-20)	Customer Service Model (H-21)	Sturgis Office & Operations Center
	(a)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	Electric Plant in Service	•						,	,
2	Production (including unclassified)								
3	Transmission (including unclassified)								
4	Distribution (including unclassified)							(55.000)	(574.005)
5	General (including unclassified) Other Utility							(55,989)	(574,085)
ნ 7	Plant Acquisition Adjustment								
8	Total Plant in Service							(55,989)	(574,085)
Ü	rotal Flant III Golvide							(00,000)	(014,000)
9	Accumulated Depreciation & Amortization								
10	Production								
11	Transmission								
12	Distribution								
13	General							(47,056)	(265,657)
14	Other Utility								
15 16	Plant Acquisition Adjustment							(47.050)	(205, 657)
16	Total Accumulated Depreciation and Amortization	-	-	-	-	-	-	(47,056)	(265,657)
17	TOTAL NET ELECTRIC PLANT IN SERVICE	-						(8,933)	(308,428)
18	Additions to Rate Base:								
19	Materials and Supplies					852,997			
20	Fuel Stocks					1,076,343			
21	Prepayments								
22	Advanced Tax Collections								
23	Working Capital	40,400,000	0.000.040				454.000		
24 25	Other TOTAL ADDITIONS TO RATE BASE	12,482,309	2,683,812			1 020 220	154,093		
25	TOTAL ADDITIONS TO RATE BASE	12,482,309	2,683,812	<u> </u>	<u> </u>	1,929,339	154,093	<u>-</u>	
26	Deductions to Rate Base:								
27	Accumulated Deferred Income Taxes	1,264,351	939,334	(135,507)	(187,522)		53,932		
28	Accumulated Investment Tax Credit	, ,	,	, ,	, ,		,		
29	Customer Advances for Construction					(78,161)			
30	Customer Deposits								
31	Accumulated Provision for Uncollectibles								
32	Accumulated Provision for Injuries and Damages								
33	Miscellaneous Operating Provisions								
34	FAS 109								
35 36	Other TOTAL DEDUCTIONS TO RATE BASE	1,264,351	939,334	(135,507)	(187,522)	(78,161)	53,932		 _
								(0.000)	(000 100)
37	TOTAL SOUTH DAKOTA RATE BASE	11,217,958	1,744,478	135,507	187,522	2,007,501	100,160	(8,933)	(308,428)
	Source	BAM-3 Sch 9	BAM-3 Sch 10	M-1, pg. 2, line 59, col. (o) N-1 Allocator TOTPLT	Schedule M-2 N-1 Allocator TOTPLT	PJS-1 Sch 10	PJS-1 Sch 5	PJS-1 Sch 3	Email from Jon Thurber on 10/01/14
	Staff Witness Testimony	Mehlhaff	Mehlhaff	Peterson	Peterson	Steffensen	Steffensen	Steffensen	Mehlhaff
	Staff position on BHP's Adjustment	Adjusted	Adjusted	Accepted	Accepted	Adjusted	Adjusted	Staff Proposed	Staff Proposed

Bectric Plant in Service Production (including unclassified) \$14,119,302 \$14,119,302 \$14,119,302 \$14,119,302 \$14,119,302 \$15,119,302 \$15,119,302 \$15,119,302 \$15,119,303 \$17,119,303 \$17,119,303 \$17,119,303 \$17,119,303 \$17,119,303 \$17,119,303 \$17,119,303 \$17,119,303 \$17,119,303 \$17,119,303 \$17,119,303 \$18,1	Line	Description	Wages & Salaries	Other Rate Base Reductions (M-1)	Total Staff Adjustments	Total Staff South Dakota Rate Base	
Production (including unclassified)		(a)	(r)	(s)	(t)	(u)	
Transmission (including unclassified)	1						
A Distribution (including unclassified) 8,114,519 43,830,717 6 1,945,332 23,801,676 7 Plant Acquisition Adjustment 1,945,332 23,801,676 7 Plant Acquisition Adjustment 3,750,022 3,801,676 7 Plant Acquisition Adjustment 3,750,022 8,2658,217 898,214,108 7 7 7 7 7 7 7 7 7		· · · · · · · · · · · · · · · · · · ·			\$ 48,495,418		
Separal (including unclassified) 4,3830,717 4,3830,717 4,3830,717 6 Other Utility 1,945,322 23,801,656 7 Plant Acquisition Adjustment - 82,658,211 898,214,108 7 Total Plant in Service - 82,658,211 898,214,108 7 Total Plant in Service - 82,658,214 108	3	· · · · · · · · · · · · · · · · · · ·			-		
6 Other Utility 1,945,322 (23,801,665) 2,4375,022 (23,801,665) 4,375,022 (23,801,665) 3,755,022 (23,801,665) 4,375,022 (23,801,665) 4,375,022 (23,801,665) 4,375,022 (23,801,665) 82,658,217 (889,214,108) 889,214,108 9 9 Orduction Production Pro	4						
Plant Acquisition Adjustment	5	,			8,174,519	43,830,717	
Total Plant in Service	6	•			1,945,332		
Accumulated Depreciation & Amortization Production	7	·					
10	8	Total Plant in Service	-	-	82,658,217	898,214,108	
Transmission	9	Accumulated Depreciation & Amortization					
13	10	Production			(42,527,903)	126,293,602	
13 General (354,740) 15,563,378 14 Other Utility (42,5943 14,625,943 14,625,943 14,625,943 14,625,943 15,633,378 16 Total Accumulated Depreciation and Amortization -	11	Transmission			33,513	748,960	
14 Other Utility	12	Distribution			237,083	93,877,551	
Total Acquisition Adjustment St.1,93 14,625,943 2,835,935 2,835,936 2,835,936 3,737 3,	13	General			(354,740)	15,563,378	
Plant Acquisition Adjustment	14	Other Utility			•		
TOTAL NET ELECTRIC PLANT IN SERVICE 	15	Plant Acquisition Adjustment			-		
Additions to Rate Base: 19 Materials and Supplies 852,997 13,270,937 20 Fuel Stocks 1,076,343 6,323,621 21 Prepayments 78,8227 (366,279) 22 Advanced Tax Collections 78,630 15,768,035 15,768,035 24 Other 78,630 15,768,035 15,768,035 25 TOTAL ADDITIONS TO RATE BASE 78,630 15,953,787 123,486,795 26 Deductions to Rate Base: (222,326) 15,953,787 123,486,795 28 Accumulated Deferred Income Taxes (222,326) 15,953,787 123,486,795 28 Accumulated Investment Tax Credit (78,161) 1,087,824 30 Customer Advances for Construction (78,161) 1,087,824 31 Accumulated Provision for Uncollectibles 5 5 32 Accumulated Provision for Injuries and Damages 5 5 33 FAS 109 7,450,730 7,450,730 11,507,218 34 FAS 109 7,228,404 23,326,356 136,081,837 37 TOTAL SOUTH DA	16	Total Accumulated Depreciation and Amortization	-	-	(42,530,854)	253,944,737	
Materials and Supplies 852,997 13,270,937 12,270,937 12,270,937 12,270,937 12,270,937 13,270,937 12,270,937 12,270,937 13,270,937 13,270,937 12,270,937 13,270,937 12,236,999 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 12,236,999 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 14,236,795 14,211,73 172,336 15,768,035 15,768,035 15,768,035 15,768,035 15,768,035 15,768,035 15,768,035 15,768,035 15,768,035 15,768,035 15,768,035 15,768,035 12,466,795	17	TOTAL NET ELECTRIC PLANT IN SERVICE		<u> </u>	125,189,071	644,269,371	
Materials and Supplies 852,997 13,270,937 12,270,937 12,270,937 12,270,937 12,270,937 13,270,937 12,270,937 12,270,937 13,270,937 13,270,937 12,270,937 13,270,937 12,236,999 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 12,236,999 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 13,270,937 14,236,795 14,211,73 172,336 15,768,035 15,768,035 15,768,035 15,768,035 15,768,035 15,768,035 15,768,035 15,768,035 15,768,035 15,768,035 15,768,035 15,768,035 12,466,795	18	Additions to Rate Base:					
Fuel Stocks	19	Materials and Supplies			852,997	13,270,937	
Prepayments	20	·			1,076,343	6,323,621	
23 Working Capital Other 78,630 - 15,768,035 12,486,795 20,735 123,486,795 20,735 123,486,795 20,725 20,725,787 123,486,795 20,725<	21	Prepayments			-	498,993	
23 Working Capital Other 78,630 - 15,768,035 12,486,795 20,735 123,486,795 20,735 123,486,795 20,725 20,725,787 123,486,795 20,725<		• •			738,227	·	
24 Other 78,630 - 15,768,035 15,768,035 25 TOTAL ADDITIONS TO RATE BASE 78,630 - 15,768,035 15,768,035 26 Deductions to Rate Base: 2 27 Accumulated Deferred Income Taxes (222,326) 15,953,787 123,486,795 28 Accumulated Investment Tax Credit 2 <td rowspan<="" td=""><td></td><td>Working Capital</td><td></td><td></td><td></td><td>,</td></td>	<td></td> <td>Working Capital</td> <td></td> <td></td> <td></td> <td>,</td>		Working Capital				,
Deductions to Rate Base:			78,630	-			
27 Accumulated Deferred Income Taxes (222,326) 15,953,787 123,486,795 28 Accumulated Investment Tax Credit - - - - 29 Customer Advances for Construction (78,161) 1,087,824 30 Customer Deposits - - - 31 Accumulated Provision for Uncollectibles - - - 32 Accumulated Provision for Injuries and Damages - - - 33 Miscellaneous Operating Provisions - - - 34 FAS 109 - - - - 35 Other 7,450,730 7,450,730 11,507,218 36 TOTAL DEDUCTIONS TO RATE BASE - 7,228,404 23,326,356 136,081,837 37 TOTAL SOUTH DAKOTA RATE BASE 78,630 (7,228,404) 124,510,489 \$543,855,176 Source BAM-3 Sch 1 M-1, pg. 2, line 59, col. (q) N-1 Allocators TOTPLT & SALWAGES Staff Witness Testimony Mehlhaff Mehlhaff <		TOTAL ADDITIONS TO RATE BASE					
28 Accumulated Investment Tax Credit -	26	Deductions to Rate Base:					
29 Customer Advances for Construction (78,161) 1,087,824 30 Customer Deposits - - 31 Accumulated Provision for Uncollectibles - - 32 Accumulated Provision for Injuries and Damages - - 33 Miscellaneous Operating Provisions - - 34 FAS 109 - - 35 Other 7,450,730 7,450,730 11,507,218 36 TOTAL DEDUCTIONS TO RATE BASE - 7,228,404 23,326,356 136,081,837 37 TOTAL SOUTH DAKOTA RATE BASE 78,630 (7,228,404) 124,510,489 \$ 543,855,176 Source BAM-3 Sch 1 M-1, pg. 2, line 59, col. (q) N-1 Allocators TOTPLT & SALWAGES Staff Witness Testimony Mehlhaff Mehlhaff Mehlhaff Mehlhaff	27			(222,326)	15,953,787	123,486,795	
30 Customer Deposits -	28				-	-	
31 Accumulated Provision for Uncollectibles - </td <td>29</td> <td>Customer Advances for Construction</td> <td></td> <td></td> <td>(78,161)</td> <td>1,087,824</td>	29	Customer Advances for Construction			(78,161)	1,087,824	
32 Accumulated Provision for Injuries and Damages - <	30	Customer Deposits			-	-	
Miscellaneous Operating Provisions	31	Accumulated Provision for Uncollectibles			-	-	
34 FAS 109 7,450,730 7,450,730 11,507,218 35 Other 7,228,404 23,326,356 136,081,837 36 TOTAL DEDUCTIONS TO RATE BASE - 7,228,404 23,326,356 136,081,837 37 TOTAL SOUTH DAKOTA RATE BASE 78,630 (7,228,404) 124,510,489 \$ 543,855,176 Source BAM-3 Sch 1 M-1, pg. 2, line 59, col. (q) N-1 Allocators TOTPLT & SALWAGES Staff Witness Testimony Mehlhaff Mehlhaff	32	Accumulated Provision for Injuries and Damages			-	-	
35 Other TOTAL DEDUCTIONS TO RATE BASE 7,450,730 T,450,730 T,450,730 T,250,730 T,228,404 11,507,218 T,228,404 37 TOTAL SOUTH DAKOTA RATE BASE 78,630 T,228,404 124,510,489 T,245,104,489 T,245,	33	Miscellaneous Operating Provisions			-	-	
36 TOTAL DEDUCTIONS TO RATE BASE - 7,228,404 23,326,356 136,081,837 37 TOTAL SOUTH DAKOTA RATE BASE 78,630 (7,228,404) 124,510,489 \$ 543,855,176 Source BAM-3 Sch 1 M-1, pg. 2, line 59, col. (q) N-1 Allocators TOTPLT & SALWAGES N-1 Allocators Mehlhaff Staff Witness Testimony Mehlhaff Mehlhaff	34	FAS 109			-	-	
TOTAL SOUTH DAKOTA RATE BASE 78,630 (7,228,404) 124,510,489 \$ 543,855,176	35	Other		7,450,730	7,450,730	11,507,218	
Source BAM-3 Sch 1 M-1, pg. 2, line 59, col. (q) N-1 Allocators TOTPLT & SALWAGES Staff Witness Testimony Mehlhaff Mehlhaff	36	TOTAL DEDUCTIONS TO RATE BASE	-	7,228,404	23,326,356	136,081,837	
line 59, col. (q) N-1 Allocators TOTPLT & SALWAGES Staff Witness Testimony Mehlhaff Mehlhaff	37	TOTAL SOUTH DAKOTA RATE BASE	78,630	(7,228,404)	124,510,489	\$ 543,855,176	
line 59, col. (q) N-1 Allocators TOTPLT & SALWAGES Staff Witness Testimony Mehlhaff Mehlhaff		Source	BAM-3 Sch 1	M-1, pg. 2,			
TOTPLT & SALWAGES Staff Witness Testimony Mehlhaff Mehlhaff				line 59, col. (q)			
Staff Witness Testimony Mehlhaff Mehlhaff							
Staff position on BHP's Adjustment Staff Proposed Accepted		Staff Witness Testimony	Mehlhaff				
		Staff position on BHP's Adjustment	Staff Proposed	Accepted			

Black Hills Power, Inc.
Docket EL14-026
South Dakota Average Rate Base with Known and Measurable Adjustments
Adjusted Test Year Ending September 30, 2012

Exhibit___(BAM-5) Schedule 2 Page 4 of 4

Sources

Line 8: Sum of lines 2 through 7 Line 16: Sum of lines 10 through 15 Line 17: Line 8 less line 16 Line 25: Sum of lines 19 through 24

Line 36: Sum of lines 19 through 24 Line 36: Sum of lines 27 through 35 Line 37: Line 17 plus 25 less line 36

Column b, line 2: Statement N, page 4 of 34, column d, line 30
Column b, line 3: Statement N, page 4 of 34, column d, line 43
Column b, line 4: Statement N, page 5 of 34, column d, line 78
Column b, line 5: Statement N, page 6 of 34, column d, line 109
Column b, line 7: Statement N, page 6 of 34, column d, line 111
Column b, line 10: Statement N, page 7 of 34, column d, line 3

Column b, line 10: Statement N, page 7 of 34, column d, line 3
Column b, line 12: Statement N, page 7 of 34, column d, line 5
Column b, line 13: Statement N, page 7 of 34, column d, line 22
Column b, line 13: Statement N, page 7 of 34, column d, line 24
Column b, line 14: Statement N, page 7 of 34, column d, line 26
Column b, line 15: Statement N, page 7 of 34, column d, line 30

Column b, line 19: Statement N, page 8 of 34, column d, line 7
Column b, line 20: Statement N, page 8 of 34, column d, line 6
Column b, line 21: Statement N, page 8 of 34, column d, line 8
Column b, line 22: Statement N, page 9 of 34, column d, line 38
Column b, line 23: Statement N, page 9 of 34, column d, line 36

Column b, line 27: Statement N, page 8 of 34, column d, line 25 Column b, line 29: Statement N, page 8 of 34, column d, line 12

Column b, line 35: Statement N, page 8 of 34, column d, sum of lines 13 - 18