

Line	Description	SD Electric Amount
	(a)	(b)
1	Plant in Service	
2	Production Plant	\$ 424,795
3	Transmission Plant	85,549
4	Distribution Plant	89,823
5	Total Plant in Service	<u>\$ 600,167</u>
6	Depreciation Expense	
7	Production Plant	\$ 17,100
8	Transmission Plant	1,633
9	Distribution Plant	2,231
10	Total Depreciation Expense	<u>\$ 20,964</u>
11	Accumulated Depreciation	
12	Production Plant	\$ 8,550
13	Transmission Plant	817
14	Distribution Plant	1,116
15	Total Accumulated Depreciation	<u>\$ 10,482</u>
16	Accumulated Deferred Income Taxes	
17	Production Plant	\$ 33,669
18	Transmission Plant	463
19	Distribution Plant	7,764
20	Total Accumulated Deferred Income Taxes	<u>\$ 41,895</u>

SOURCES:

Column b, lines 2-4: BAM-7, page 2, column d, lines 4, 8, & 11
Column b, line 5: sum of lines 2-4
Column b, lines 7-9: BAM-7, page 3, column c, lines 4, 8, & 11
Column b, line 10: sum of lines 7-9
Column b, lines 12-14: BAM-7, page 3, column d, lines 4, 8, & 11
Column b, line 15: sum of lines 12-14
Column b, lines 17-19: BAM-7, page 3, column e, lines 4, 8, & 11
Column b, line 20: sum of lines 17-19

Line	Description	Total Electric Company Amount	SD Allocation	SD Electric Amount
	(a)	(b)	(c)	(d)
1	Production Plant in Service			
2	23374 OGS-HP/IP/LP Turbine	\$ 36,956,166	0.85%	\$ 314,127
3	23379 OGS Economizer Replacement	13,019,740	0.85%	110,668
4	Total Production Plant in Service	<u>\$ 49,975,906</u>		<u>\$ 424,795</u>
5	Transmission Plant in Service			
6	32358 Overland Trail: New 345/161kV Sub	\$ 10,064,598	0.85%	\$ 85,549
7	32427 Southland: New 345kV Sub	-	0.85%	-
8	Total Transmission Plant in Service	<u>\$ 10,064,598</u>		<u>\$ 85,549</u>
9	Distribution Plant in Service			
10	41363 SC Pinehurst Trail Ext Ph 5	\$ 89,823	100.00%	\$ 89,823
11	Total Distribution Plant in Service	<u>\$ 89,823</u>		<u>\$ 89,823</u>

SOURCES:

Line 4: line 2 + line 3

Line 8: Line 6 + line 7

Line 11: line 10

Column b, lines 2, 3, & 6: Email from Suzan Stewart on 4/30/15, WP D Revised

Column b, line 7: Project not in-service

Column b, line 10: Email from Suzan Stewart on 4/30/15, WP D Revised * 50%

Column c, lines 2, 3, 6, 7, 10: Email from Suzan Stewart on 4/30/15, WP D Revised

Column d, lines 2, 3, 6, 7, 10: column b * column c

Line	Description	SD Electric Amount	Depreciation Expense	Accumulated Depreciation	Accumulated Deferred Income Taxes
	(a)	(b)	(c)	(d)	(e)
1	Production Plant in Service				
2	23374 OGS-HP/IP/LP Turbine	\$ 314,127	\$ 12,645	\$ 6,323	\$ 25,003
3	23379 OGS Economizer Replacement	110,668	4,455	2,228	8,666
4	Total Production Plant in Service	<u>\$ 424,795</u>	<u>\$ 17,100</u>	<u>\$ 8,550</u>	<u>\$ 33,669</u>
5	Transmission Plant in Service				
6	32358 Overland Trail: New 345/161kV Sub	\$ 85,549	\$ 1,633	\$ 817	\$ 463
7	32427 Southland: New 345kV Sub	-	-	-	-
8	Total Transmission Plant in Service	<u>\$ 85,549</u>	<u>\$ 1,633</u>	<u>\$ 817</u>	<u>\$ 463</u>
9	Distribution Plant in Service				
10	41363 SC Pinehurst Trail Ext Ph 5	\$ 89,823	\$ 2,231	\$ 1,116	\$ 7,764
11	Total Distribution Plant in Service	<u>\$ 89,823</u>	<u>\$ 2,231</u>	<u>\$ 1,116</u>	<u>\$ 7,764</u>
12	Total Plant in Service	<u>\$ 600,167</u>	<u>\$ 20,964</u>	<u>\$ 10,482</u>	<u>\$ 41,895</u>

SOURCES:

Line 4: sum of lines 2 & 3

Line 8: sum of lines 6 & 7

Line 11: line 10

Line 12: sum of lines 4, 8, & 11

Column b: BAM-7, page 2, column b

Columns c, d, & e, lines 2, 3, 6, & 7: Email from Suzan Stewart 4/30/15, WP D Revised

Columns c, d, & e, line 10: Email from Suzan Stewart 4/30/15, WP D Revised * 50%