

Line No.	Description	South Dakota Test Year Average Per Books (b)	Normalizing Additions/Retirements During Test Year (c)	Depreciation Due To New Rates (d)	Post Test Year Additions/Retirements (e)	Cash Working Capital (f)	Tax Collections Available (g)	Other Working Capital (h)	Rate Case Expense (i)	TCJA Refund (j)
1	Plant in Service (101 & 106)									
2	Intangible Plant	\$ 10,626,765	\$ 1,244,364							
3	Production	545,323,295	32,952,951							
4	Transmission	210,565,299	3,333,693		7,618,618					
5	Distribution	283,103,061	1,561,368							
6	General & Common Plant	75,379,416								
7	Total Plant in Service (101 & 106)	1,124,997,836	39,092,377	-	7,618,618	-	-	-	-	-
8	Accumulated Depreciation									
9	Intangible Plant	4,913,399	48,471							
10	Production	175,824,341	738,146	3,024,191						
11	Transmission	76,533,064	54,352	(470,649)	101,709					
12	Distribution	98,014,727	44,897	242,282						
13	General & Common Plant	24,960,976		512,275						
14	Total Accumulated Depreciation	380,246,507	885,866	3,308,100	101,709	-	-	-	-	-
15	TOTAL NET ELECTRIC PLANT IN SERVICE	744,751,329	38,206,511	(3,308,100)	7,516,909	-	-	-	-	-
16	Additions to Rate Base:									
17	Material and Supplies	14,109,228						1,758,571		
18	Fuel Stocks	5,338,295						723,302		
19	Prepayments	10,592,486						(6,988,752)		
20	Advanced Tax Collection	-					(629,215)			
21	Working Capital	-				(1,696,809)				
22	Other	-							95,312	
23	TOTAL ADDITIONS TO RATE BASE	30,040,009	-	-	-	(1,696,809)	(629,215)	(4,506,879)	95,312	-
24	Deductions to Rate Base:									
25	Accumulated Deferred Income Taxes	17,659,297	135,155	(694,701)	18,639					
26	Customer Deposits	438,582						3,338		
27	Accumulated Provision for Uncollectibles	200,716						(200,716)		
28	Accumulated Provision for Injuries and Damages	372,533						(372,533)		
29	Other	155,000								77,500
30	TOTAL DEDUCTIONS TO RATE BASE	18,826,128	135,155	(694,701)	18,639	-	-	(569,911)	-	77,500
31	TOTAL SOUTH DAKOTA RATE BASE	\$ 755,965,210	\$ 38,071,356	\$ (2,613,399)	\$ 7,498,271	\$ (1,696,809)	\$ (629,215)	\$ (3,936,968)	\$ 95,312	\$ (77,500)
	Source		EJP-1 Sch 6	JG-1	EJP-1 Sch 4	PJS-5	PJS-6	PJS-7	EJP-1 Sch 1	\$155,000 / 2
	Staff Witness Testimony		Paulson	Garren	Paulson	Steffensen	Steffensen	Steffensen	Paulson	Steffensen
	Staff position on NorthWestern's Adjustment		Adjusted	Adjusted	Adjusted	Adjusted	Staff Proposed	Adjusted	Adjusted	Staff Proposed

Line No.	Description	Huron 1 Removal	Total Staff Adjustments	Total Staff South Dakota Rate Base
	(a)	(k)	(l)	(m)
1	Plant in Service (101 & 106)			
2	Intangible Plant		\$ 1,244,364	\$ 11,871,129
3	Production	(2,584,258)	30,368,693	575,691,988
4	Transmission		10,952,311	221,517,610
5	Distribution		1,561,368	284,664,429
6	General & Common Plant		-	75,379,416
7	Total Plant in Service (101 & 106)	(2,584,258)	44,126,737	1,169,124,573
8	Accumulated Depreciation			
9	Intangible Plant		48,471	4,961,870
10	Production	(1,486,491)	2,275,846	178,100,187
11	Transmission		(314,588)	76,218,476
12	Distribution		287,179	98,301,906
13	General & Common Plant		512,275	25,473,251
14	Total Accumulated Depreciation	(1,486,491)	2,809,183	383,055,690
15	TOTAL NET ELECTRIC PLANT IN SERVICE	(1,097,767)	41,317,554	786,068,883
16	Additions to Rate Base:			
17	Material and Supplies		1,758,571	15,867,799
18	Fuel Stocks		723,302	6,061,597
19	Prepayments		(6,988,752)	3,603,734
20	Advanced Tax Collection		(629,215)	(629,215)
21	Working Capital		(1,696,809)	(1,696,809)
22	Other		95,312	95,312
23	TOTAL ADDITIONS TO RATE BASE	-	(6,737,591)	23,302,418
24	Deductions to Rate Base:			
25	Accumulated Deferred Income Taxes	(230,531)	(771,438)	16,887,859
26	Customer Deposits		3,338	441,920
27	Accumulated Provision for Uncollectibles		(200,716)	-
28	Accumulated Provision for Injuries and Damages		(372,533)	-
29	Other		77,500	232,500
30	TOTAL DEDUCTIONS TO RATE BASE	(230,531)	(1,263,849)	17,562,279
31	<b>TOTAL SOUTH DAKOTA RATE BASE</b>	<b>\$ (867,236)</b>	<b>\$ 35,843,811</b>	<b>\$ 791,809,021</b>

Source EJP-1 Sch 5

Staff Witness Testimony Paulson

Staff position on NorthWestern's Adjustment Staff Proposed

### Sources

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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 34  
Column b, line 26: Schedule M-1, page 1, column b, line 37  
Column b, line 27: Schedule M-1, page 1, column b, line 36  
Column b, line 28: Schedule M-1, page 1, column b, line 38  
Column b, line 29: Schedule M-1, page 1, column b, line 35