

Line	Description	Tot. Co M-2/M-3	Allocation Factor	Allocation Percentage	South Dakota Adjustment
		CUS Allocated			
	(a)	(b)	(c)	(d)	(e)
1	Customer Deposits		CUSTDEP	96.67%	-
2	Customer Advances		DIRECT	99.65%	-
3	Other Rate Base Items - Non Tax				
4	182315 - Reg Asset - Retiree Healthcare	-	SALWAGES	88.61%	-
5	182316 - Reg Asset Pension	-	SALWAGES	88.61%	-
6	182375 - Reg Asset LT Other Inc Tax	-	SALWAGES	88.61%	-
7	182385 - Reg Asset LT Retiree HC Inc Tax	-	SALWAGES	88.61%	-
8	228300 - Benefits Accrual Retiree Healthcare Non-Current	-	SALWAGES	88.61%	-
9	228302 - Benefits Accrual Pension	-	SALWAGES	88.61%	-
10	228303 - Accrued NQ Pension - PEP	-	SALWAGES	88.61%	-
11	228304 - Accrued NQ Pension - SERP	-	SALWAGES	88.61%	-
12	242009 - Accrued Benefits Retiree Healthcare Current	-	SALWAGES	88.61%	-
13	254010 - Reg Liability Power Plant Maintenance	-	SALWAGES	88.61%	-
14	254100 - Reg Liability Long-Term Retiree Healthcare	-	SALWAGES	88.61%	-
15	254101 - Reg Liability Pension	-	SALWAGES	88.61%	-
16	254200 - Reg Liability Long-Term Pension Income Tax	-	SALWAGES	88.61%	-
17	254385 - Reg Liability LT Retiree HC	-	SALWAGES	88.61%	-
18	Total Other Rate Base Items - Non Tax	-			-
19					
20	Other Rate Base Items - Tax				
21	Deferred Income Tax Assets				
22	190300.DT1000 DTA LT - Vacation	34,554	SALWAGES	88.61%	30,618
23	190300.DT1010 DTA LT - Bad Debt Reserve	148,559	CUST	96.67%	143,610
24	190300.DT1020 DTA LT - Employee Group Insurance	10,659	SALWAGES	88.61%	9,445
25	190300.DT1030 DTA LT - Bonus	39,532	SALWAGES	88.61%	35,029
26	190300.DT1050 DTA LT - Workmans Compensation	5,589	SALWAGES	88.61%	4,952
27	190300.DT1108 DTA LT - Production Tax Credit	1,999,420	SALWAGES	88.61%	1,771,652
28	190300.DT1180 DTA LT - PTC Valuation Allowance	(26,431)	SALWAGES	88.61%	(23,420)
29	190300.DT1099 DTA LT - Other	-	SALWAGES	88.61%	-
30	190300.DT2020 DTA LT - Retiree Healthcare	192,938	SALWAGES	88.61%	170,959
31	190300.DT2025 DTA LT - Pep Plan	35,803	SALWAGES	88.61%	31,724
32	190300.DT2070 DTA LT - PEP (AOCI)	-	SALWAGES	88.61%	-
33	190300.DT2092 DTA LT - FAS 109 Other	2,579,389	TOTPLT	88.86%	2,292,102
34	190300.DT3070 DTA LT - Deferred Compensation	15,043	SALWAGES	88.61%	13,330
35	190300.DT3076 DTA LT - Line Extension Dep Elec	381,253	TOTPLT	88.86%	338,790
36	190300.DT3090 DTA LT - Pension FAS 87	-	SALWAGES	88.61%	-
37	190300.DT4098 DTA LT - Deferred Regulatory	55,691	SALWAGES	88.61%	49,347
38	190300.DT4120 DTA LT - Pension FAS 158 Liab	876,920	SALWAGES	88.61%	777,024
39	190300.DT4125 DTA LT - Retirement Health FAS 158 Liab	(98,782)	SALWAGES	88.61%	(87,529)
40	190300.DT4135 DTA LT - INS RESERVE LIAB	65,698	SALWAGES	88.61%	58,213
41	190300.DT4165 DTA LT - NOL Carryforward	-	TOTPLT	88.86%	-
42	190300.DT4415 DTA LT - ALT Fuel Vehicle Credit	5,038	TOTPLT	88.86%	4,477
43	190300.DT4430 DTA LT - R&D Credit	823,176	SALWAGES	88.61%	729,402
44	190300.DT4466 DTA LT - PUC Fees	23,963	SALWAGES	88.61%	21,233
45	190300.DT4470 DTA LT - SERP (AOCI)	-	SALWAGES	88.61%	-
46	190998.DT2092 DTA LT - Svc Co FAS 109 Other	24,468	TOTPLT	88.86%	21,743
47	Total Deferred Income Tax Assets	\$ 7,192,480			\$ 6,392,701
48					
49	Regulatory Liabilities				
50	254015.DT5000 - Protected Plant	(10,912,450)	TOTPLT	88.86%	(9,697,041)
51	254015.DT5001 - Non Protected Plant - SL	-	TOTPLT	88.86%	-
52	254015.DT5001 - Non Protected Plant - ARAM	(1,374,382)	TOTPLT	88.86%	(1,221,306)
53	254015.DT5002 - Reg Liab Excess Def NonProt NOL	0	TOTPLT	88.86%	-
54	254015.DT5003 - Reg Liab Excess Def NonProt RB	-	TOTPLT	88.86%	-
55	254015.DT5004 - Reg Liab Excess Def NonProt Prop NP	-	TOTPLT	88.86%	-
56	254015.DT5005 - Reg Liab Excess Def Nonrefund ARAM	-	TOTPLT	88.86%	-
57	254998.DT5000 - SVC Co Reg Liab Edit Prot Property	(85,006)	TOTPLT	88.86%	(75,538)
58	254998.DT5001 - SVC Co Reg Liab Edit NonProt Prop	(3,964)	TOTPLT	88.86%	(3,522)
59	Total Regulatory Liabilities	\$ (12,375,802)			\$ (10,997,407)
60					

61	Accumulated Deferred Income Taxes - Property				
62	282300.DT4062 - Property LT Accelerated Dep	(27,916,719)	TOTPLT	88.86%	(24,807,406)
63	282302.DT4275 - Def Tax Property LT- REG UOP Asset	-	TOTPLT	88.86%	-
64	282300.DT4094 - Other Property	257,957	TOTPLT	88.86%	229,226
65	282300.DT4097 - CWIP	8,675	TOTPLT	88.86%	7,709
66	Total Accelerated Deferred Income Taxes - Property	<u>\$ (27,650,087)</u>			<u>\$ (24,570,471)</u>
67					
68	Accumulated Deferred Income Taxes - Other				
69	283300.DT2015 DTL LT - Pension Plan	(491,267)	SALWAGES	88.86%	(436,550)
70	283300.DT4040 DTL LT - Prepaid Expenses	(77,565)	SALWAGES	88.61%	(68,729)
71	283300.DT4098 DTL LT - Deferred Regulatory	-	SALWAGES	88.61%	-
72	283300.DT4070 DTL LT - Reacquired Bond Loss	(6)	SALWAGES	88.61%	(6)
73	Total Accelerated Deferred Income Taxes - Other	<u>\$ (568,838)</u>			<u>\$ (505,285)</u>
74					
75	Total Other Rate Base Items - Tax	(33,402,246)			(29,680,462)
76					
77	BHSC Allocated Plant ADIT	<u>(504,191)</u>	TOTPLT	88.86%	<u>(448,035)</u>
78					
79	TOTAL DEDUCTIONS TO RATE BASE	(33,906,437)			(30,128,497)

Source:

Column a
RP-3

Column b

Lines 1-18: Schedule M-3
Lines 22-32 and 34-46: RP-3 * EJP-9 column m line 152
Line 33:RP-3 * EJP-9 column m line 155
Line 47: Sum lines 22 through 46
Lines 50-58: RP-3 * EJP-9 column m line 155
Line 59: Sum lines 50 through 58
Lines 62-65: RP-3 * EJP-9 column m line 153
Line 66: Sum lines 62 through 65
Lines 69-72: RP-3 * EJP-9 column m line 154
Line 73: Sum lines 69 through 72
Line 75: Sum of lines 47, 59, 66, and 73
Line 77: RP-3 * EJP-9 column m line 156
Line 79: Sum lines 75 and 77

Columns c and d

BAM-3 Sch 1

Column e

column b * column d