

Line	Description	Total Company Accumulated Depreciation Adjustments	Allocation Factor	Allocation Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)
1	Accumulated Depreciation for Pro Forma Plant Additions				
2	Intangible Plant	\$ 230,310	INTANPLT	88.88%	\$ 204,711
3	Production Plant	\$ 935,357	PRODPLT	86.04%	\$ 804,771
4	Transmission Plant	\$ 61,219	TRANPLT	83.47%	\$ 51,100
5	Distribution Plant	\$ 482,571	DIRECT		\$ 447,364
6	General Plant	\$ 213,173	GENLPLT	88.61%	\$ 188,889
7	Plant Acquisition Adjustment	\$ -	PRODPLT	86.04%	\$ -
8	Other Utility Plant	\$ 288,598	PTDPLT	88.88%	\$ 256,520
9	Utility Plant - Customer Related	\$ 1,902	CUST	96.67%	\$ 1,839
10	Total Accumulated Depreciation	\$ 2,213,130			\$ 1,955,194
11					
12					
13	Accumulated Depreciation for Pro Forma Plant Retirements				
14	Intangible Plant	\$ -	INTANPLT	88.88%	\$ -
15	Production Plant	\$ (12,672,124)	PRODPLT	86.04%	\$ (10,902,959)
16	Transmission Plant	\$ (1,438,145)	TRANPLT	83.47%	\$ (1,200,420)
17	Distribution Plant	\$ (3,900,863)	DIRECT		\$ (71,565)
18	General Plant	\$ (2,503,877)	GENLPLT	88.61%	\$ (2,218,643)
19	Plant Acquisition Adjustment	\$ -	PRODPLT	86.04%	\$ -
20	Other Utility Plant	\$ (940,514)	PTDPLT	88.88%	\$ (835,975)
21	Utility Plant - Customer Related	\$ (926,122)	CUST	96.67%	\$ (895,266)
22	Total Accumulated Depreciation	\$ (22,381,645)			\$ (16,124,828)
23					
24					
25	Accumulated Depreciation for Existing Assets				
26	Intangible Plant	\$ -	INTANPLT	88.88%	\$ -
27	Production Plant	\$ 21,059,889	PRODPLT	86.04%	\$ 18,119,701
28	Transmission Plant	\$ 6,782,549	TRANPLT	83.47%	\$ 5,661,399
29	Distribution Plant	\$ 15,481,554	DIRECT		\$ 14,355,389
30	General Plant	\$ 5,242,185	GENLPLT	88.61%	\$ 4,645,011
31	Plant Acquisition Adjustment	\$ 96,421	PRODPLT	86.04%	\$ 82,960
32	Other Utility Plant	\$ 4,366,428	PTDPLT	88.88%	\$ 3,881,094
33	Utility Plant - Customer Related	\$ 397,203	CUST	96.67%	\$ 383,970
34	Total Accumulated Depreciation	\$ 53,426,229			\$ 47,129,524
35					
36					
37	Accumulated Depreciation for HP Childcare Removal Adjustment				
38	Intangible Plant	\$ -	INTANPLT	88.88%	\$ -
39	Production Plant	\$ -	PRODPLT	86.04%	\$ -
40	Transmission Plant	\$ -	TRANPLT	83.47%	\$ -
41	Distribution Plant	\$ -	DIRECT		\$ -
42	General Plant	\$ (293,968)	GENLPLT	88.61%	\$ (260,480)
43	Plant Acquisition Adjustment	\$ -	PRODPLT	86.04%	\$ -
44	Other Utility Plant	\$ -	PTDPLT	88.88%	\$ -
45	Utility Plant - Customer Related	\$ -	CUST	96.67%	\$ -
46	Total Accumulated Depreciation	\$ (293,968)			\$ (260,480)
47					
48	Total Accumulated Depreciation Adjustments				
49	Intangible Plant	\$ 230,310			\$ 204,711
50	Production Plant	\$ 9,323,122			\$ 8,021,513
51	Transmission Plant	\$ 5,405,623			\$ 4,512,079
52	Distribution Plant	\$ 12,063,262			\$ 14,731,188
53	General Plant	\$ 2,657,512			\$ 2,354,777
54	Plant Acquisition Adjustment	\$ 96,421			\$ 82,960
55	Other Utility Plant	\$ 3,714,512			\$ 3,301,639
56	Utility Plant - Customer Related	\$ (527,017)			\$ (509,457)
57	Total Accumulated Depreciation	\$ 32,963,745			\$ 32,699,410

Sources:

Line 10: sum of lines 2 through 9	Column b, lines 2-9: BAM-14
Line 22: sum of lines 14 through 21	Column b, lines 14 through 21: BAM-15
Line 34: sum of 26 through 33	Column b, lines 26 through 33: BAM-18
Line 46: sum of lines 38 through 45	Column b, lines 38 through 45: BAM-21
Line 49: sum of lines 2, 14, 26, & 38	Column c & d: BAM-3 Sch 2
Line 50: sum of lines 3, 15, 27, & 39	Column e, except Distribution Plant: Column b * column d
Line 51: sum of lines 4, 16, 28, & 40	Column e, line 5: BAM-16, col. c, line 5 divided by BAM-16, col. m, line 5
Line 52: sum of lines 5, 17, 29, & 41	Column e, line 17: BAM-16, col. d, line 5 divided by BAM-16, col. m, line 5
Line 53: sum of lines 6, 18, 30, & 42	Column e, line 29: DR 10.16
Line 54: sum of lines 7, 19, 31, & 43	
Line 55: sum of lines 8, 20, 32, & 44	
Line 56: sum of lines 9, 21, 33, & 45	
Line 57: sum of lines 49 through 56	