

Line	Description	South Dakota Test Year Average Per Books	Pro Forma Plant Additions (D-10, E)	Pro Forma Plant Retirements (D-11, E)	Existing Assets Accumulated Depreciation (E)	Removal DC Tie Assets (T-1)	Removal CUS Transmission (T-2)	Other Working Capital (F-1)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Electric Plant in Service							
2	Intangible Plant	\$ -	\$ 2,047,105	\$ -				
3	Production Plant	635,436,902	41,894,884	(10,659,693)				
4	Transmission Plant	251,770,693	2,274,274	(1,171,941)		\$ (20,497,454)	\$ (213,117,923)	
5	Distribution Plant	532,540,517	26,334,722	(3,298,750)				
6	General Plant	136,485,285	4,682,309	(2,137,781)		(674,329)	(10,580,419)	
7	Plant Acquisition Adjustment	4,244,287	-	-				
8	Other Utility Plant	31,993,003	4,128,888	(1,636,897)		(171,437)	(4,358,500)	
9	Total Electric Plant in Service	1,592,470,687	81,362,182	(18,905,062)	-	(21,343,220)	(228,056,842)	-
10								
11	Accumulated Depreciation & Amortization							
12	Intangible	-	204,711	-	-			
13	Production	234,863,174	804,771	(10,902,959)	18,119,701			
14	Transmission	43,614,043	51,100	(1,200,420)	5,661,399	(7,308,599)	(36,053,636)	
15	Distribution	172,208,377	447,364	(71,565)	14,355,389			
16	General	31,486,885	188,889	(2,218,643)	4,645,011	(167,980)	(3,153,761)	
17	Plant Acquisition Adjustment	3,773,553	-	-	82,960			
18	Other Utility Plant	11,384,553	258,359	(1,731,241)	4,265,064	(70,561)	(1,793,898)	
19	Total Accumulated Depreciation & Amortization	497,330,585	1,955,194	(16,124,828)	47,129,524	(7,547,140)	(41,001,295)	-
20								
21	TOTAL NET ELECTRIC PLANT IN SERVICE	1,095,140,102	79,406,988	(2,780,234)	(47,129,524)	(13,796,080)	(187,055,546)	-
22								
23	Additions to Rate Base							
24	Fuel Stocks	5,184,344						(153,807)
25	Materials & Supplies	35,022,703				(1,694,049)	(3,096,165)	165,648
26	Prepaid Expenses	1,825,343				(71,663)	(369,857)	514,558
27	Cash Working Capital	(1,370,190)				-	-	
28	Advanced Tax Collections	-						
29	Other	-						
30	TOTAL ADDITIONS TO RATE BASE	40,662,200	-	-	-	(1,765,712)	(3,466,022)	526,399
31								
32	Deductions to Rate Base							
33	Customer Deposits	1,386,492						
34	Customer Advances	7,799,671						
35	Other Rate Base Items - Non Tax	(352,422)						
36	Other Rate Base Items - Tax	168,561,562				(6,184,046)	(29,680,462)	
37	BHSC Allocated Plant ADIT	2,352,733				(110,371)	(448,035)	
38	TOTAL DEDUCTIONS TO RATE BASE	179,748,036	-	-	-	(6,294,417)	(30,128,497)	-
39								
40	TOTAL SOUTH DAKOTA RATE BASE	956,054,266	79,406,988	(2,780,234)	(47,129,524)	(9,267,375)	(160,393,072)	526,399
	Source	BAM-6 Sch 1	BAM-9	BAM-10	BAM-17/Epg5	EJP-8	EJP-9	EJP-12
	Staff Witness	Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff/Pfaff	Paulson	Paulson	Paulson
	Settlement Position on BHP Adjustment	Accepted	Adjusted	Adjusted	Accepted	Adjusted	Adjusted	Adjusted

Line	Description	Cash Working Capital (F-1)	Other Rate Base Items (M-2, M-3)	Change in Allocations Per Books Rate Base	Rate Case Expense	Horizon Point Childcare Center Removal	Total Settlement Adjustments	Total South Dakota Rate Base
	(a)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	Electric Plant in Service							
2	Intangible Plant			\$ -			\$ 2,047,105	\$ 2,047,105
3	Production Plant			(8,918,263)			22,316,928	657,753,830
4	Transmission Plant			(1,825,910)			(234,338,954)	17,431,739
5	Distribution Plant			-			23,035,972	555,576,489
6	General Plant			(1,159,660)		\$ (1,545,978)	(11,415,857)	125,069,428
7	Plant Acquisition Adjustment			(62,635)			(62,635)	4,181,652
8	Other Utility Plant			(219,787)			(2,257,734)	29,735,269
9	Total Electric Plant in Service	-	-	(12,186,255)	-	(1,545,978)	(200,675,174)	1,391,795,513
10								
11	Accumulated Depreciation & Amortization							
12	Intangible			-			204,711	204,711
13	Production			(3,317,135)			4,704,378	239,567,552
14	Transmission			(316,301)			(39,166,457)	4,447,586
15	Distribution			-			14,731,188	186,939,565
16	General			(267,532)		(260,481)	(1,234,497)	30,252,388
17	Plant Acquisition Adjustment			(53,296)			29,664	3,803,217
18	Other Utility Plant			(73,654)			854,069	12,238,622
19	Total Accumulated Depreciation & Amortization	-	-	(4,027,918)	-	(260,481)	(19,876,944)	477,453,640
20								
21	TOTAL NET ELECTRIC PLANT IN SERVICE	-	-	(8,158,337)	-	(1,285,497)	(180,798,230)	914,341,872
22								
23	Additions to Rate Base							
24	Fuel Stocks			\$ -			(153,807)	5,030,537
25	Materials & Supplies			\$ (272,061)			(4,896,627)	30,126,076
26	Prepaid Expenses			\$ (15,445)			57,593	1,882,936
27	Cash Working Capital	(1,929,041)		\$ 11,642			(1,917,399)	(3,299,231)
28	Advanced Tax Collections	(149,287)		\$ -			(149,287)	(149,287)
29	Other			\$ -	\$ 213,423		213,423	213,423
30	TOTAL ADDITIONS TO RATE BASE	(2,078,328)	-	(275,864)	213,423	-	(6,846,105)	33,804,453
31								
32	Deductions to Rate Base							
33	Customer Deposits		-	-			-	1,386,492
34	Customer Advances		(1,705,499)	-			(1,705,499)	6,094,172
35	Other Rate Base Items - Non Tax		186,573	3,658			190,231	(162,191)
36	Other Rate Base Items - Tax		(1,817,394)	(1,275,106)			(38,957,008)	129,604,554
37	BHSC Allocated Plant ADIT		(38,941)	(17,742)		(39,232)	(654,321)	1,698,412
38	TOTAL DEDUCTIONS TO RATE BASE	-	(3,375,261)	(1,289,190)	-	(39,232)	(41,126,597)	138,621,439
39								
40	TOTAL SOUTH DAKOTA RATE BASE	(2,078,328)	3,375,261	(7,145,011)	213,423	(1,246,265)	(146,517,738)	809,524,886
	Source	EJP-10/EJP-11	RP-3	BAM-7	EJP-2	BAM-21		
	Staff Witness	Paulson	Pfaff	Mehlhaff	Paulson	Mehlhaff		
	Settlement Position on BHP Adjustment	Adjusted	Adjusted	Adjusted/ Staff Proposed	Staff Proposed	Staff Proposed		