

Line	Description	Total Company	Allocation Factor	Allocation Percentage	South Dakota
	(a)	(b)	(c)	(d)	(e)
1	Electric Plant in Service				
2	Intangible Plant				
3	30100 - Intangible - Organization	\$ -	SALWAGES	88.61%	-
4	30200 - Intangible - Franchises & consents	\$ -	PTDPLT	89.57%	-
5	30300 - Intangible - Miscellaneous	\$ -	PTDPLT	89.57%	-
6	30305 - Intangible - Cloud Computing	\$ -	PTDPLT	89.57%	-
7	Subtotal Intangible Plant	\$ -			\$ -
8					
9	Production Plant				
10	Steam Production Plant				
11	31001 - Steam - Land	114,345	DPROD	87.15%	99,648
12	31002 - Steam - Land Rights	116,451	DPROD	87.15%	101,483
13	31100 - Steam - Structures & Improvements - Ben French	-	DPROD	87.15%	-
14	31100 - Steam - Structures & Improvements - Wygen III	10,994,293	DPROD	87.15%	9,581,104
15	31100 - Steam - Structures & Improvements - Neil Simpson II	36,364,202	DPROD	87.15%	31,690,005
16	31100 - Steam - Structures & Improvements - Neil Simpson I	-	DPROD	87.15%	-
17	31100 - Steam - Structures & Improvements - Osage	-	DPROD	87.15%	-
18	31100 - Steam - Structures & Improvements - Wyodak	9,105,323	DPROD	87.15%	7,934,939
19	31105 - Steam - Land Improvements - Ben French	-	DPROD	87.15%	-
20	31105 - Steam - Land Improvements - Neil Simpson II	-	DPROD	87.15%	-
21	31105 - Steam - Land Improvements - Wygen III	-	DPROD	87.15%	-
22	31201 - Steam - Boiler Plant Equipment - Ben French	-	DPROD	87.15%	-
23	31201 - Steam - Boiler Plant Equipment - Wygen III	63,169,540	DPROD	87.15%	55,049,827
24	31201 - Steam - Boiler Plant Equipment - Neil Simpson II	109,358,377	DPROD	87.15%	95,301,624
25	31201 - Steam - Boiler Plant Equipment - Osage	-	DPROD	87.15%	-
26	31201 - Steam - Boiler Plant Equipment - Wyodak	89,301,855	DPROD	87.15%	77,823,136
27	31202 - Steam - Boiler Pollution Control - Neil Simpson II	-	DPROD	87.15%	-
28	31202 - Steam - Boiler Pollution Control - Wygen III	-	DPROD	87.15%	-
29	31300 - Steam - Generators - Wyodak	598,823	DPROD	87.15%	521,851
30	31400 - Steam - Turbogens Units - Ben French	-	DPROD	87.15%	-
31	31400 - Steam - Turbogens Units - Wygen III	64,384,247	DPROD	87.15%	56,108,398
32	31400 - Steam - Turbogens Units - Neil Simpson II	46,307,940	DPROD	87.15%	40,355,590
33	31400 - Steam - Turbogens Units - Neil Simpson I	-	DPROD	87.15%	-
34	31400 - Steam - Turbogens Units - Osage	-	DPROD	87.15%	-
35	31400 - Steam - Turbogens Units - Wyodak	14,247,090	DPROD	87.15%	12,415,791
36	31500 - Steam - Accessory Electric Equipment - Ben French	-	DPROD	87.15%	-
37	31500 - Steam - Accessory Electric Equipment - Wygen III	5,711,480	DPROD	87.15%	4,977,335
38	31500 - Steam - Accessory Electric Equipment - Neil Simpson II	7,362,792	DPROD	87.15%	6,416,391
39	31500 - Steam - Accessory Electric Equipment - Neil Simpson I	-	DPROD	87.15%	-
40	31500 - Steam - Accessory Electric Equipment - Osage	-	DPROD	87.15%	-
41	31500 - Steam - Accessory Electric Equipment - Wyodak	7,537,073	DPROD	87.15%	6,568,269
42	31510 - Steam - Computer Hardware	206,510	DPROD	87.15%	179,965
43	31510 - Steam - Computer Hardware - Neil Simpson II	528,593	DPROD	87.15%	460,648
44	31520 - Steam - Computer Software	15,289	DPROD	87.15%	13,324
45	31520 - Steam - Computer Software - Neil Simpson II	176,792	DPROD	87.15%	154,067
46	31530 - Steam - Communication Equipment	213,063	DPROD	87.15%	185,676
47	31530 - Steam - Communication Equipment - Neil Simpson II	308,828	DPROD	87.15%	269,131
48	31600 - Steam - Miscellaneous - Ben French	-	DPROD	87.15%	-
49	31600 - Steam - Miscellaneous - Wygen III	43,450	DPROD	87.15%	37,865
50	31600 - Steam - Miscellaneous - Neil Simpson II	1,608,012	DPROD	87.15%	1,401,321
51	31600 - Steam - Miscellaneous - Neil Simpson I	-	DPROD	87.15%	-
52	31600 - Steam - Miscellaneous - Osage	-	DPROD	87.15%	-
53	31600 - Steam - Miscellaneous - Wyodak	1,709,993	DPROD	87.15%	1,490,193
54	Subtotal Steam Production Plant	\$ 469,484,359			\$ 409,137,581
55					
56	Wind Production Plant				
57	33821 - Wind - Structures - Corriedale	2,359,598	DIRECT	90%	2,123,638
58	33823 - Wind - Wind Turbines	21,133,907	DIRECT	90%	19,020,516
59	33824 - Wind - Wind Tower	8,847,495	DIRECT	90%	7,962,746
60	33826 - Wind - Collector System	2,210,203	DIRECT	90%	1,989,183
61	33832 - Wind - Communications Equipment	23,125	DIRECT	90%	20,812
62	Subtotal Wind Production Plant	34,574,328			31,116,895
63					

Line	Description	Total Company	Allocation Factor	Allocation Percentage	South Dakota
	(a)	(b)	(c)	(d)	(e)
64	Other Production Plant				
65	34001 - Land	1,871,490	DPROD	87.15%	1,630,932
66	34100 - Structures - Cheyenne Prairie	5,797,480	DPROD	87.15%	5,052,281
67	34100 - Structures - Neil Simpson	371,240	DPROD	87.15%	323,521
68	34100 - Structures - Ben French Diesel # 1 - 5	-	DPROD	87.15%	-
69	34100 - Structures - Ben French CTs # 1 - 4	1,458,009	DPROD	87.15%	1,270,598
70	34100 - Structures - Lange I CT	614,225	DPROD	87.15%	535,273
71	34100 - Structures - Lange II RICE	-	DPROD	87.15%	-
72	34100 - Structures - Corriedale	1,036,178	DPROD	87.15%	902,989
73	34200 - Other Fuel Holders & Accessories - Cheyenne Prairie	1,564,595	DPROD	87.15%	1,363,484
74	34200 - Other Fuel Holders & Accessories - Neil Simpson	1,377,505	DPROD	87.15%	1,200,443
75	34200 - Other Fuel Holders & Accessories - Ben French Diesel #1 - 5	101,225	DPROD	87.15%	88,214
76	34200 - Other Fuel Holders & Accessories - Ben French CTs #1 - 4	1,968,120	DPROD	87.15%	1,715,141
77	34200 - Other Fuel Holders & Accessories - Lange I CT	1,516,414	DPROD	87.15%	1,321,497
78	34200 - Other Fuel Holders & Accessories - Lange II RICE	-	DPROD	87.15%	-
79	34300 - Prime Movers	-	DPROD	87.15%	-
80	34410 - Generators - Cheyenne Prairie	33,774,991	DPROD	87.15%	29,433,607
81	34410 - Generators - Neil Simpson	29,947,531	DPROD	87.15%	26,098,123
82	34410 - Generators - Ben French Diesel #1 - 5	2,130,862	DPROD	87.15%	1,856,964
83	34410 - Generators - Ben French CTs #1 - 4	18,782,757	DPROD	87.15%	16,368,451
84	34410 - Generators - Corriedale	13,180,264	DPROD	87.15%	11,486,094
85	34410 - Generators - Lange I CT	28,046,349	DPROD	87.15%	24,441,315
86	34410 - Generators - Lange II RICE	-	DPROD	87.15%	-
87	34420 - Generators - Rotatable - Cheyenne Prairie	59,381,927	DPROD	87.15%	51,749,068
88	34500 - Accessory Electric Equipment - Cheyenne Prairie	13,582,003	DPROD	87.15%	11,836,194
89	34500 - Accessory Electric Equipment - Neil Simpson	2,164,052	DPROD	87.15%	1,885,888
90	34500 - Accessory Electric Equipment - Ben French Diesel #1 - 5	136,993	DPROD	87.15%	119,385
91	34500 - Accessory Electric Equipment - Ben French CTs #1-4	849,858	DPROD	87.15%	740,618
92	34500 - Accessory Electric Equipment - Corriedale	-	DPROD	87.15%	-
93	34500 - Accessory Electric Equipment - Lange I CT	2,293,916	DPROD	87.15%	1,999,060
94	34500 - Accessory Electric Equipment - Lange II RICE	-	DPROD	87.15%	-
95	34510 - Computer Hardware	394,138	DPROD	87.15%	343,476
96	34520 - Computer Software	258,808	DPROD	87.15%	225,541
97	34530 - Communications Equipment - Cheyenne Prairie	34,921	DPROD	87.15%	30,433
98	34530 - Communications Equipment - Neil Simpson	2,669	DPROD	87.15%	2,326
99	34530 - Communications Equipment - Ben French Diesel #1 - 5	-	DPROD	87.15%	-
100	34530 - Communications Equipment - Ben French CTs #1-4	-	DPROD	87.15%	-
101	34530 - Communications Equipment - Lange I CT	-	DPROD	87.15%	-
102	34530 - Communications Equipment - Lange II RICE	-	DPROD	87.15%	-
103	34530 - Communications Equipment	-	DPROD	87.15%	-
104	34534 - Accessory Electric Equipment - Corriedale	982,312	DPROD	87.15%	856,048
105	34600 - Miscellaneous Power Plant Equipment - Cheyenne Prairie	23,002	DPROD	87.15%	20,045
106	34600 - Miscellaneous Power Plant Equipment - Neil Simpson	128,823	DPROD	87.15%	112,264
107	34600 - Miscellaneous Power Plant Equipment - Ben French Diesel #1 - 5	-	DPROD	87.15%	-
108	34600 - Miscellaneous Power Plant Equipment - Ben French CTs #1 - 4	168,787	DPROD	87.15%	147,091
109	34600 - Miscellaneous Power Plant Equipment - Lange I CT	29,907	DPROD	87.15%	26,062
110	34600 - Miscellaneous Power Plant Equipment - Lange II RICE	-	DPROD	87.15%	-
111	Subtotal Other Production Plant	223,971,350			195,182,426
112					
113	Total Production Plant	728,030,037			635,436,902
114					
115	Transmission Plant				
116	35001 - Transmission Land	888,332	DTRAN	84.08%	746,908
117	35002 - Transmission Land Rights	9,448,742	DTRAN	84.08%	7,944,487
118	35130 - Transmission Communication Equipment	2,207,105	DTRAN	84.08%	1,855,730
119	35200 - Transmission Structures & Improvements	1,965,335	DTRAN	84.08%	1,652,450
120	35205 - Transmission Land Improvements	55,717	DTRAN	84.08%	46,847
121	35300 - Transmission Sub-Station Equipment	69,577,108	DTRAN	84.08%	58,500,324
122	35300 - Transmission Sub-Station Equipment - CORRIEDALE	-	DTRAN	84.08%	-
123	35301 - Transmission Station Equipment - GSU	3,952,798	DTRAN	84.08%	3,323,507
124	35301 - Transmission Station Equipment - GSU - Wygen II	-	DTRAN	84.08%	-
125	35301 - Transmission Station Equipment - GSU - CPGS Combined Cycle	674,814	DTRAN	84.08%	567,383
126	35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle	-	DTRAN	84.08%	-
127	35301 - Transmission Station Equipment - GSU - CORRIEDALE	-	DTRAN	84.08%	-
128	35400 - Transmission Poles & Fixtures	864,826	DTRAN	84.08%	727,144
129	35500 - Transmission Towers & Fixtures	116,218,842	DTRAN	84.08%	97,716,621
130	35500 - Transmission Towers & Fixtures - CORRIEDALE	-	DTRAN	84.08%	-
131	35600 - Transmission Overhead Conductors	93,581,849	DTRAN	84.08%	78,683,473
132	35600 - Transmission Overhead Conductors - CORRIEDALE	-	DTRAN	84.08%	-
133	35900 - Transmission Roads & Trails	6,920	DTRAN	84.08%	5,819
134	Total Transmission Plant	299,442,387			251,770,693

Line	Description	Total Company	Allocation Factor	Allocation Percentage	South Dakota
	(a)	(b)	(c)	(d)	(e)
135					
136	Distribution Plant				
137	36001 - Distribution Land	1,574,154	DIRECT		1,392,027
138	36002 - Distribution Land Rights	1,634,095	DIRECT		1,579,387
139	36100 - Distribution Structures and Improvements	2,142,937	DIRECT		1,221,690
140	36105 - Distribution Land Improvements	188,197	DIRECT		85,347
141	36200 - Distribution Sub-Station Equipment	115,297,814	DIRECT		95,645,110
142	36330 - Communication Equipment	1,999,719	DIRECT		1,427,346
143	36400 - Poles, Towers, and Fixtures	125,780,653	DIRECT		116,385,163
144	36500 - Overhead Conductors and Devices	71,438,788	DIRECT		66,355,168
145	36600 - Underground Conduit	26,311,463	DIRECT		25,859,760
146	36700 - Underground Conductors and Devices	90,364,431	DIRECT		87,335,029
147	36801 - Line Transformers - Other Equipment	9,130,797	DIRECT		8,684,002
148	36802 - Line Transformers - Conventional	18,665,885	DIRECT		18,006,409
149	36803 - Line Transformers - Pad mount	48,120,857	DIRECT		47,234,326
150	36901 - Services - Overhead	11,194,830	DIRECT		10,842,617
151	36902 - Services - Underground	32,049,715	DIRECT		31,254,286
152	37001 - Meters	1,758,992	DIRECT		1,604,881
153	37004 - Meters - AMI	11,063,626	DIRECT		10,981,373
154	37100 - Installations on Customers' Premises	3,380,236	DIRECT		3,186,342
155	37300 - Street Lighting and Signal Systems	3,647,264	DIRECT		3,460,255
156	Total Distribution Plant	575,744,453			532,540,517
157					
158	General Plant				
159	38901 - Land and Land Rights	5,155,022	SALWAGES	89.37%	4,606,920
160	39001 - Structures and Improvements	82,928,008	SALWAGES	89.37%	74,110,789
161	39001 - General Structures and Improvements - Common	-	SALWAGES	89.37%	-
162	39005 - General Land Improvements	3,587,105	SALWAGES	89.37%	3,205,710
163	39005 - General Land Improvements - Common	-	SALWAGES	89.37%	-
164	39051 - Structures and Improvements - Leased	-	SALWAGES	89.37%	-
165	39101 - Office Furniture and Equipment	2,848,297	SALWAGES	89.37%	2,545,455
166	39103 - Computer Hardware	1,442,051	SALWAGES	89.37%	1,288,726
167	39104 - Computer Software	514,766	SALWAGES	89.37%	460,034
168	39104 - Computer Software - Common	-	SALWAGES	89.37%	-
169	39107 - Ipad Hardware	-	SALWAGES	89.37%	-
170	39108 - Furniture & Equipment - Horizon Point	7,481,477	SALWAGES	89.37%	6,686,018
171	39201 - Transportation Equipment - Subunit	683,873	SALWAGES	89.37%	611,161
172	39202 - Transportation Equipment - Cars	421,017	SALWAGES	89.37%	376,253
173	39203 - Transportation Equipment - Light Trucks	4,749,488	SALWAGES	89.37%	4,244,505
174	39204 - Transportation Equipment - Medium Trucks	4,182,192	SALWAGES	89.37%	3,737,526
175	39205 - Transportation Equipment - Heavy Trucks	14,874,266	SALWAGES	89.37%	13,292,778
176	39206 - Transportation Equipment - Trailers	5,074,444	SALWAGES	89.37%	4,534,910
177	39300 - Stores Equipment	242,785	SALWAGES	89.37%	216,971
178	39400 - Tools, Shop and Garage Equipment	3,802,129	SALWAGES	89.37%	3,397,872
179	39410 - Vehicles - Tools and Shop Equipment	190,598	SALWAGES	89.37%	170,333
180	39500 - Laboratory Equipment	740,348	SALWAGES	89.37%	661,631
181	39601 - Power Operated Equipment - Short-Life	577,467	SALWAGES	89.37%	516,068
182	39602 - Power Operated Equipment - Long-Life	3,575,916	SALWAGES	89.37%	3,195,711
183	39700 - Communication Equipment	1,026,017	SALWAGES	89.37%	916,927
184	39701 - Computer Hardware	1,692,143	SALWAGES	89.37%	1,512,228
185	39702 - Computer Software	-	SALWAGES	89.37%	-
186	39703 - Communication Equipment	2,004,941	SALWAGES	89.37%	1,791,768
187	39710 - Communication Equipment - Towers	3,393,996	SALWAGES	89.37%	3,033,133
188	39800 - Miscellaneous Equipment	388,842	SALWAGES	89.37%	347,499
189	39808 - Miscellaneous Equipment - Horizon Point	1,146,231	SALWAGES	89.37%	1,024,359
190	Total General Plant	152,723,417			136,485,285
191					
192	Plant Acquisition Adjustment				
193	114 - Plant Acquisition Adjustment	4,870,309	DPROD	87.15%	4,244,287
194	Total Plant Acquisition Adjustment	4,870,309			4,244,287
195					
196	Other Utility Plant				
197	118 - BHSC Allocated Plant - Other Utility Plant (Customer)	3,533,284	CUST	96.67%	3,415,566
198	118 - BHSC Allocated Plant - Other Utility Plant	31,903,798	PTDPLT	89.57%	28,577,437
199	Subtotal Other Utility Plant	35,437,081			31,993,003
200					
201	Total Electric Plant in Service	1,796,247,684			1,592,470,687
202					

Line	Description	Total Company	Allocation Factor	Allocation Percentage	South Dakota
	(a)	(b)	(c)	(d)	(e)
203	Accumulated Depreciation & Amortization				
204	Intangible	-	INTANPLT	89.57%	-
205	Production	269,117,787	PRODPLT	87.27%	234,863,174
206	Transmission	51,872,174	TRANPLT	84.08%	43,614,043
207	Distribution	187,319,137	DIRECT		172,208,377
208	General	35,232,989	GENLPLT	89.37%	31,486,885
209	Plant Acquisition Adjustment	4,323,923	PRODPLT	87.27%	3,773,553
210	Other Utility Plant	10,691,492	PTDPLT	89.57%	9,576,773
211	Other Utility Plant - Customer Related	1,870,085	CUST	96.67%	1,807,780
212	Total Accumulated Depreciation & Amortization	560,427,587			497,330,585
213					
214	TOTAL NET ELECTRIC PLANT IN SERVICE	1,235,820,097			1,095,140,102
215					
216	Additions to Rate Base				
217	Fuel Stocks	6,296,992	ENEFUEL	82.33%	5,184,344
218	Materials & Supplies	39,106,222	TOTPLT	89.56%	35,022,703
219	Prepaid Expenses	2,037,765	OMXFPP	89.58%	1,825,343
220	Cash Working Capital	(1,533,206)	SALWAGES	89.37%	(1,370,190)
221	Advanced Tax Collections	-			-
222	Other	-			-
223	TOTAL ADDITIONS TO RATE BASE	45,907,773			40,662,200
224					
225	Deductions to Rate Base				
226	Customer Deposits	1,434,277	CUSTDEP	96.67%	1,386,492
227	Customer Advances	7,827,217	DIRECT	99.65%	7,799,671
228	Other Rate Base Items - Non Tax	(393,603)	VARIOUS	89.54%	(352,422)
229	Other Rate Base Items - Tax	188,258,266	VARIOUS	89.54%	168,561,562
230	BHSC Allocated Plant ADIT	2,627,654	VARIOUS	89.54%	2,352,733
231	TOTAL DEDUCTIONS TO RATE BASE	199,753,811			179,748,036
232					
233	TOTAL SOUTH DAKOTA RATE BASE	1,081,974,059			956,054,266

SOURCES:

Line 7: sum of lines 3 through 6	Lines 201: sum of lines 7, 113, 134, 156, 190, 194, and 199
Line 54: sum of lines 11 through 53	Line 212: sum of lines 204 through 211
Line 62: sum of lines 57 through 61	Line 214: line 201 less line 212
Line 111: sum of lines 65 through 110	Line 223: sum of lines 217 through 222
Line 113: sum of lines 54, 62, and 111	Line 231: sum of lines 226 through 230
Line 134: sum of lines 116 through 133	Line 233: lines 214 + line 223 - line 231
Line 156: sum of lines 137 through 155	Column b: Statement M
Line 190: sum of lines 159 through 189	Columns c and d: Statement M
Line 194: line 193	Column e: column b * column d
Line 199: sum of lines 197 and 198	