

Line	Description	Total Company	Allocation Factor	Allocation Percentage	South Dakota	South Dakota Per Books	Difference
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Electric Plant in Service						
2	Intangible Plant						
3	30100 - Intangible - Organization	\$ -	SALWAGES	88.61%	-		
4	30200 - Intangible - Franchises & consents	\$ -	PTDPLT	88.88%	-		
5	30300 - Intangible - Miscellaneous	\$ -	PTDPLT	88.88%	-		
6	30305 - Intangible - Cloud Computing	\$ -	PTDPLT	88.88%	-		
7	Subtotal Intangible Plant	\$ -			\$ -	\$ -	\$ -
8							
9	Production Plant						
10	Steam Production Plant						
11	31001 - Steam - Land	114,345	DPROD	85.86%	98,177		
12	31002 - Steam - Land Rights	116,451	DPROD	85.86%	99,985		
13	31100 - Steam - Structures & Improvements - Ben French	-	DPROD	85.86%	-		
14	31100 - Steam - Structures & Improvements - Wygen III	10,994,293	DPROD	85.86%	9,439,710		
15	31100 - Steam - Structures & Improvements - Neil Simpson II	36,364,202	DPROD	85.86%	31,222,339		
16	31100 - Steam - Structures & Improvements - Neil Simpson I	-	DPROD	85.86%	-		
17	31100 - Steam - Structures & Improvements - Osage	-	DPROD	85.86%	-		
18	31100 - Steam - Structures & Improvements - Wyodak	9,105,323	DPROD	85.86%	7,817,839		
19	31105 - Steam - Land Improvements - Ben French	-	DPROD	85.86%	-		
20	31105 - Steam - Land Improvements - Neil Simpson II	-	DPROD	85.86%	-		
21	31105 - Steam - Land Improvements - Wygen III	-	DPROD	85.86%	-		
22	31201 - Steam - Boiler Plant Equipment - Ben French	-	DPROD	85.86%	-		
23	31201 - Steam - Boiler Plant Equipment - Wygen III	63,169,540	DPROD	85.86%	54,237,428		
24	31201 - Steam - Boiler Plant Equipment - Neil Simpson II	109,358,377	DPROD	85.86%	93,895,208		
25	31201 - Steam - Boiler Plant Equipment - Osage	-	DPROD	85.86%	-		
26	31201 - Steam - Boiler Plant Equipment - Wyodak	89,301,855	DPROD	85.86%	76,674,659		
27	31202 - Steam - Boiler Pollution Control - Neil Simpson II	-	DPROD	85.86%	-		
28	31202 - Steam - Boiler Pollution Control - Wygen III	-	DPROD	85.86%	-		
29	31300 - Steam - Generators - Wyodak	598,823	DPROD	85.86%	514,150		
30	31400 - Steam - Turbogen Units - Ben French	-	DPROD	85.86%	-		
31	31400 - Steam - Turbogen Units - Wygen III	64,384,247	DPROD	85.86%	55,280,377		
32	31400 - Steam - Turbogen Units - Neil Simpson II	46,307,940	DPROD	85.86%	39,760,042		
33	31400 - Steam - Turbogen Units - Neil Simpson I	-	DPROD	85.86%	-		
34	31400 - Steam - Turbogen Units - Osage	-	DPROD	85.86%	-		
35	31400 - Steam - Turbogen Units - Wyodak	14,247,090	DPROD	85.86%	12,232,565		
36	31500 - Steam - Accessory Electric Equipment - Ben French	-	DPROD	85.86%	-		
37	31500 - Steam - Accessory Electric Equipment - Wygen III	5,711,480	DPROD	85.86%	4,903,882		
38	31500 - Steam - Accessory Electric Equipment - Neil Simpson II	7,362,792	DPROD	85.86%	6,321,701		
39	31500 - Steam - Accessory Electric Equipment - Neil Simpson I	-	DPROD	85.86%	-		
40	31500 - Steam - Accessory Electric Equipment - Osage	-	DPROD	85.86%	-		
41	31500 - Steam - Accessory Electric Equipment - Wyodak	7,537,073	DPROD	85.86%	6,471,338		
42	31510 - Steam - Computer Hardware	206,510	DPROD	85.86%	177,310		
43	31510 - Steam - Computer Hardware - Neil Simpson II	528,593	DPROD	85.86%	453,850		
44	31520 - Steam - Computer Software	15,289	DPROD	85.86%	13,127		
45	31520 - Steam - Computer Software - Neil Simpson II	176,792	DPROD	85.86%	151,794		
46	31530 - Steam - Communication Equipment	213,063	DPROD	85.86%	182,936		
47	31530 - Steam - Communication Equipment - Neil Simpson II	308,828	DPROD	85.86%	265,160		

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48	31600 - Steam - Miscellaneous - Ben French	-	DPROD	85.86%	-		
49	31600 - Steam - Miscellaneous - Wygen III	43,450	DPROD	85.86%	37,306		
50	31600 - Steam - Miscellaneous - Neil Simpson II	1,608,012	DPROD	85.86%	1,380,641		
51	31600 - Steam - Miscellaneous - Neil Simpson I	-	DPROD	85.86%	-		
52	31600 - Steam - Miscellaneous - Osage	-	DPROD	85.86%	-		
53	31600 - Steam - Miscellaneous - Wyodak	1,709,993	DPROD	85.86%	1,468,202		
54	Subtotal Steam Production Plant	\$ 469,484,359			\$ 403,099,726	\$ 409,137,581	\$ (6,037,855)
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	31,116,895	\$ -
63							
64	Other Production Plant						
65	34001 - Land	1,871,490	DPROD	85.86%	1,606,864		
66	34100 - Structures - Cheyenne Prairie	5,797,480	DPROD	85.86%	4,977,722		
67	34100 - Structures - Neil Simpson	371,240	DPROD	85.86%	318,747		
68	34100 - Structures - Ben French Diesel # 1 - 5	-	DPROD	85.86%	-		
69	34100 - Structures - Ben French CTs # 1 - 4	1,458,009	DPROD	85.86%	1,251,848		
70	34100 - Structures - Lange I CT	614,225	DPROD	85.86%	527,374		
71	34100 - Structures - Lange II RICE	-	DPROD	85.86%	-		
72	34100 - Structures - Corriedale	1,036,178	DPROD	85.86%	889,663		
73	34200 - Other Fuel Holders & Accessories - Cheyenne Prairie	1,564,595	DPROD	85.86%	1,343,363		
74	34200 - Other Fuel Holders & Accessories - Neil Simpson	1,377,505	DPROD	85.86%	1,182,727		
75	34200 - Other Fuel Holders & Accessories - Ben French Diesel #1 - 5	101,225	DPROD	85.86%	86,912		
76	34200 - Other Fuel Holders & Accessories - Ben French CTs #1 - 4	1,968,120	DPROD	85.86%	1,689,829		
77	34200 - Other Fuel Holders & Accessories - Lange I CT	1,516,414	DPROD	85.86%	1,301,995		
78	34200 - Other Fuel Holders & Accessories - Lange II RICE	-	DPROD	85.86%	-		
79	34300 - Prime Movers	-	DPROD	85.86%	-		
80	34410 - Generators - Cheyenne Prairie	33,774,991	DPROD	85.86%	28,999,240		
81	34410 - Generators - Neil Simpson	29,947,531	DPROD	85.86%	25,712,979		
82	34410 - Generators - Ben French Diesel #1 - 5	2,130,862	DPROD	85.86%	1,829,560		
83	34410 - Generators - Ben French CTs #1 - 4	18,782,757	DPROD	85.86%	16,126,893		
84	34410 - Generators - Corriedale	13,180,264	DPROD	85.86%	11,316,588		
85	34410 - Generators - Lange I CT	28,046,349	DPROD	85.86%	24,080,622		
86	34410 - Generators - Lange II RICE	-	DPROD	85.86%	-		
87	34420 - Generators - Rotatable - Cheyenne Prairie	59,381,927	DPROD	85.86%	50,985,380		
88	34500 - Accessory Electric Equipment - Cheyenne Prairie	13,582,003	DPROD	85.86%	11,661,521		
89	34500 - Accessory Electric Equipment - Neil Simpson	2,164,052	DPROD	85.86%	1,858,057		
90	34500 - Accessory Electric Equipment - Ben French Diesel #1 - 5	136,993	DPROD	85.86%	117,623		
91	34500 - Accessory Electric Equipment - Ben French CTs #1-4	849,858	DPROD	85.86%	729,689		
92	34500 - Accessory Electric Equipment - Corriedale	-	DPROD	85.86%	-		
93	34500 - Accessory Electric Equipment - Lange I CT	2,293,916	DPROD	85.86%	1,969,558		
94	34500 - Accessory Electric Equipment - Lange II RICE	-	DPROD	85.86%	-		

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95	34510 - Computer Hardware	394,138	DPROD	85.86%	338,407		
96	34520 - Computer Software	258,808	DPROD	85.86%	222,213		
97	34530 - Communications Equipment - Cheyenne Prairie	34,921	DPROD	85.86%	29,983		
98	34530 - Communications Equipment - Neil Simpson	2,669	DPROD	85.86%	2,291		
99	34530 - Communications Equipment - Ben French Diesel #1 - 5	-	DPROD	85.86%	-		
100	34530 - Communications Equipment - Ben French CTs #1-4	-	DPROD	85.86%	-		
101	34530 - Communications Equipment - Lange I CT	-	DPROD	85.86%	-		
102	34530 - Communications Equipment - Lange II RICE	-	DPROD	85.86%	-		
103	34530 - Communications Equipment	-	DPROD	85.86%	-		
104	34534 - Accessory Electric Equipment - Corriedale	982,312	DPROD	85.86%	843,414		
105	34600 - Miscellaneous Power Plant Equipment - Cheyenne Prairie	23,002	DPROD	85.86%	19,749		
106	34600 - Miscellaneous Power Plant Equipment - Neil Simpson	128,823	DPROD	85.86%	110,608		
107	34600 - Miscellaneous Power Plant Equipment - Ben French Diesel #1 - 5	-	DPROD	85.86%	-		
108	34600 - Miscellaneous Power Plant Equipment - Ben French CTs #1 - 4	168,787	DPROD	85.86%	144,921		
109	34600 - Miscellaneous Power Plant Equipment - Lange I CT	29,907	DPROD	85.86%	25,678		
110	34600 - Miscellaneous Power Plant Equipment - Lange II RICE	-	DPROD	85.86%	-		
111	Subtotal Other Production Plant	223,971,350			192,302,018	195,182,426	\$ (2,880,408)
112							
113	Total Production Plant	728,030,037			626,518,639	635,436,902	(8,918,263)
114							
115	Transmission Plant						
116	35001 - Transmission Land	888,332	DTRAN	83.47%	741,491		
117	35002 - Transmission Land Rights	9,448,742	DTRAN	83.47%	7,886,872		
118	35130 - Transmission Communication Equipment	2,207,105	DTRAN	83.47%	1,842,272		
119	35200 - Transmission Structures & Improvements	1,965,335	DTRAN	83.47%	1,640,466		
120	35205 - Transmission Land Improvements	55,717	DTRAN	83.47%	46,507		
121	35300 - Transmission Sub-Station Equipment	69,577,108	DTRAN	83.47%	58,076,063		
122	35300 - Transmission Sub-Station Equipment - CORRIEDALE	-	DTRAN	83.47%	-		
123	35301 - Transmission Station Equipment - GSU	3,952,798	DTRAN	83.47%	3,299,404		
124	35301 - Transmission Station Equipment - GSU -Wygen II	-	DTRAN	83.47%	-		
125	35301 - Transmission Station Equipment - GSU - CPGS Combined Cycle	674,814	DTRAN	83.47%	563,268		
126	35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle	-	DTRAN	83.47%	-		
127	35301 - Transmission Station Equipment - GSU - CORRIEDALE	-	DTRAN	83.47%	-		
128	35400 - Transmission Poles & Fixtures	864,826	DTRAN	83.47%	721,871		
129	35500 - Transmission Towers & Fixtures	116,218,842	DTRAN	83.47%	97,007,954		
130	35500 - Transmission Towers & Fixtures - CORRIEDALE	-	DTRAN	83.47%	-		
131	35600 - Transmission Overhead Conductors	93,581,849	DTRAN	83.47%	78,112,839		
132	35600 - Transmission Overhead Conductors - CORRIEDALE	-	DTRAN	83.47%	-		
133	35900 - Transmission Roads & Trails	6,920	DTRAN	83.47%	5,776		
134	Total Transmission Plant	299,442,387			249,944,783	251,770,693	\$ (1,825,910)
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		

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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	532,540,517	\$ -
157							
158	General Plant						
159	38901 - Land and Land Rights	5,155,022	SALWAGES	88.61%	4,567,777		
160	39001 - Structures and Improvements	82,928,008	SALWAGES	88.61%	73,481,099		
161	39001 - General Structures and Improvements - Common	-	SALWAGES	88.61%	-		
162	39005 - General Land Improvements	3,587,105	SALWAGES	88.61%	3,178,473		
163	39005 - General Land Improvements - Common	-	SALWAGES	88.61%	-		
164	39051 - Structures and Improvements - Leased	-	SALWAGES	88.61%	-		
165	39101 - Office Furniture and Equipment	2,848,297	SALWAGES	88.61%	2,523,827		
166	39103 - Computer Hardware	1,442,051	SALWAGES	88.61%	1,277,777		
167	39104 - Computer Software	514,766	SALWAGES	88.61%	456,126		
168	39104 - Computer Software - Common	-	SALWAGES	88.61%	-		
169	39107 - Ipad Hardware	-	SALWAGES	88.61%	-		
170	39108 - Furniture & Equipment - Horizon Point	7,481,477	SALWAGES	88.61%	6,629,210		
171	39201 - Transportation Equipment - Subunit	683,873	SALWAGES	88.61%	605,968		
172	39202 - Transportation Equipment - Cars	421,017	SALWAGES	88.61%	373,056		
173	39203 - Transportation Equipment - Light Trucks	4,749,488	SALWAGES	88.61%	4,208,441		
174	39204 - Transportation Equipment - Medium Trucks	4,182,192	SALWAGES	88.61%	3,705,769		
175	39205 - Transportation Equipment - Heavy Trucks	14,874,266	SALWAGES	88.61%	13,179,834		
176	39206 - Transportation Equipment - Trailers	5,074,444	SALWAGES	88.61%	4,496,378		
177	39300 - Stores Equipment	242,785	SALWAGES	88.61%	215,127		
178	39400 - Tools, Shop and Garage Equipment	3,802,129	SALWAGES	88.61%	3,369,002		
179	39410 - Vehicles - Tools and Shop Equipment	190,598	SALWAGES	88.61%	168,886		
180	39500 - Laboratory Equipment	740,348	SALWAGES	88.61%	656,010		
181	39601 - Power Operated Equipment - Short-Life	577,467	SALWAGES	88.61%	511,683		
182	39602 - Power Operated Equipment - Long-Life	3,575,916	SALWAGES	88.61%	3,168,558		
183	39700 - Communication Equipment	1,026,017	SALWAGES	88.61%	909,137		
184	39701 - Computer Hardware	1,692,143	SALWAGES	88.61%	1,499,379		
185	39702 - Computer Software	-	SALWAGES	88.61%	-		
186	39703 - Communication Equipment	2,004,941	SALWAGES	88.61%	1,776,544		
187	39710 - Communication Equipment - Towers	3,393,996	SALWAGES	88.61%	3,007,362		
188	39800 - Miscellaneous Equipment	388,842	SALWAGES	88.61%	344,546		

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189	39808 - Miscellaneous Equipment - Horizon Point	1,146,231	SALWAGES	88.61%	1,015,656		
190	Total General Plant	152,723,417			135,325,625	136,485,285	\$ (1,159,660)
191							
192	Plant Acquisition Adjustment						
193	114 - Plant Acquisition Adjustment	4,870,309	DPROD	85.86%	4,181,652		
194	Total Plant Acquisition Adjustment	4,870,309			4,181,652	4,244,287	\$ (62,635)
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	88.88%	28,357,650		
199	Subtotal Other Utility Plant	35,437,081			31,773,216	31,993,003	\$ (219,787)
200							
201	Total Electric Plant in Service	1,796,247,684			1,580,284,432	1,592,470,687	(12,186,255)
202							
203	Accumulated Depreciation & Amortization						
204	Intangible	-	INTANPLT	88.88%	-	-	\$ -
205	Production	269,117,787	PRODPLT	86.04%	231,546,039	234,863,174	\$ (3,317,135)
206	Transmission	51,872,174	TRANPLT	83.47%	43,297,742	43,614,043	\$ (316,301)
207	Distribution	187,319,137	DIRECT		172,208,377	172,208,377	\$ -
208	General	35,232,989	GENLPLT	88.61%	31,219,353	31,486,885	\$ (267,532)
209	Plant Acquisition Adjustment	4,323,923	PRODPLT	86.04%	3,720,257	3,773,553	\$ (53,296)
210	Other Utility Plant	10,691,492	PTDPLT	88.88%	9,503,119	9,576,773	\$ (73,654)
211	Other Utility Plant - Customer Related	1,870,085	CUST	96.67%	1,807,780	1,807,780	\$ -
212	Total Accumulated Depreciation & Amortization	560,427,587			493,302,667	497,330,585	\$ (4,027,918)
213							
214	TOTAL NET ELECTRIC PLANT IN SERVICE	1,235,820,097			1,086,981,765	1,095,140,102	(8,158,337)
215							
216	Additions to Rate Base						
217	Fuel Stocks	6,296,992	ENEFUEL	82.33%	5,184,344	5,184,344	\$ -
218	Materials & Supplies	39,106,222	TOTPLT	88.86%	34,750,642	35,022,703	\$ (272,061)
219	Prepaid Expenses	2,037,765	OMXFPP	88.82%	1,809,898	1,825,343	\$ (15,445)
220	Cash Working Capital	(1,533,206)	SALWAGES	88.61%	(1,358,548)	(1,370,190)	\$ 11,642
221	Advanced Tax Collections	-			-	-	\$ -
222	Other	-			-	-	\$ -
223	TOTAL ADDITIONS TO RATE BASE	45,907,773			40,386,336	40,662,200	(275,864)
224							
225	Deductions to Rate Base						
226	Customer Deposits	1,434,277	CUSTDEP	96.67%	1,386,492	1,386,492	\$ -
227	Customer Advances	7,827,217	DIRECT	99.65%	7,799,671	7,799,671	\$ -
228	Other Rate Base Items - Non Tax						
229	182315 - Reg Asset - Retiree Healthcare	\$ -	SALWAGES	88.61%	-		
230	182316 - Reg Asset Pension	\$ (16,941,686)	SALWAGES	88.61%	(15,011,740)		
231	182375 - Reg Asset LT Other Inc Tax	\$ -	SALWAGES	88.61%	-		
232	182385 - Reg Asset LT Retiree HC Inc Tax	\$ (495,789)	SALWAGES	88.61%	(439,310)		
233	228300 - Benefits Accrual Retiree Healthcare Non-Current	\$ 2,477,136	SALWAGES	88.61%	2,194,948		
234	228302 - Benefits Accrual Pension	\$ 4,988,921	SALWAGES	88.61%	4,420,598		
235	228303 - Accrued NQ Pension - PEP	\$ 1,076,062	SALWAGES	88.61%	953,480		

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236	228304 - Accrued NQ Pension - SERP	\$ 367,111	SALWAGES	88.61%	325,291		
237	242009 - Accrued Benefits Retiree Healthcare Current	\$ 405,077	SALWAGES	88.61%	358,932		
238	254010 - Reg Liability Power Plant Maintenance	\$ 1,360,968	SALWAGES	88.61%	1,205,931		
239	254100 - Reg Liability Long-Term Retiree Healthcare	\$ -	SALWAGES	88.61%	-		
240	254101 - Reg Liability Pension	\$ -	SALWAGES	88.61%	-		
241	254200 - Reg Liability Long-Term Pension Income Tax	\$ 4,503,485	SALWAGES	88.61%	3,990,462		
242	254385 - Reg Liability LT Retiree HC	\$ 1,865,112	SALWAGES	88.61%	1,652,644		
243	Total Other Rate Base Items - Non Tax	(393,603)			(348,764)	(352,422)	\$ 3,658
244	Other Rate Base Items - Tax						
245	Deferred Income Tax Assets						
246	190300.DT1000 DTA LT - Vacation	\$ (177,079)	SALWAGES	88.61%	(156,906)		
247	190300.DT1010 DTA LT - Bad Debt Reserve	\$ (716,811)	CUST	96.67%	(692,929)		
248	190300.DT1020 DTA LT - Employee Group Insurance	\$ (54,627)	SALWAGES	88.61%	(48,404)		
249	190300.DT1030 DTA LT - Bonus	\$ (202,591)	SALWAGES	88.61%	(179,512)		
250	190300.DT1050 DTA LT - Workmans Compensation	\$ (28,641)	SALWAGES	88.61%	(25,378)		
251	190300.DT1108 DTA LT - Production Tax Credit	\$ (10,246,454)	SALWAGES	88.61%	(9,079,209)		
252	190300.DT1180 DTA LT - PTC Valuation Allowance	\$ 135,450	SALWAGES	88.61%	120,020		
253	190300.DT1099 DTA LT - Other	\$ -	SALWAGES	88.61%	-		
254	190300.DT2020 DTA LT - Retiree Healthcare	\$ (997,000)	SALWAGES	88.61%	(883,424)		
255	190300.DT2025 DTA LT - Pep Plan	\$ (183,480)	SALWAGES	88.61%	(162,579)		
256	190300.DT2070 DTA LT - PEP (AOCI)	\$ (57,634)	SALWAGES	88.61%	(51,068)		
257	190300.DT2092 DTA LT - FAS 109 Other	\$ (17,801,826)	TOTPLT	88.86%	(15,819,091)		
258	190300.DT3070 DTA LT - Deferred Compensation	\$ (77,093)	SALWAGES	88.61%	(68,311)		
259	190300.DT3076 DTA LT - Line Extension Dep Elec	\$ (1,953,814)	TOTPLT	88.86%	(1,736,201)		
260	190300.DT3090 DTA LT - Pension FAS 87	\$ -	SALWAGES	88.61%	-		
261	190300.DT4098 DTA LT - Deferred Regulatory	\$ (285,400)	SALWAGES	88.61%	(252,888)		
262	190300.DT4120 DTA LT - Pension FAS 158 Liab	\$ (4,503,486)	SALWAGES	88.61%	(3,990,462)		
263	190300.DT4125 DTA LT - Retirement Health FAS 158 Liab	\$ 495,789	SALWAGES	88.61%	439,310		
264	190300.DT4135 DTA LT - INS RESERVE LIAB	\$ (336,681)	SALWAGES	88.61%	(298,327)		
265	190300.DT4165 DTA LT - NOL Carryforward	\$ -	TOTPLT	88.86%	-		
266	190300.DT4415 DTA LT - ALT Fuel Vehicle Credit	\$ (25,817)	TOTPLT	88.86%	(22,942)		
267	190300.DT4430 DTA LT - R&D Credit	\$ (4,218,542)	SALWAGES	88.61%	(3,737,979)		
268	190300.DT4466 DTA LT - PUC Fees	\$ (112,136)	SALWAGES	88.61%	(99,362)		
269	190300.DT4470 DTA LT - SERP (AOCI)	\$ (34,225)	SALWAGES	88.61%	(30,326)		
270	190998.DT2092 DTA LT - Svc Co FAS 109 Other	\$ (140,100)	TOTPLT	88.86%	(124,496)		
271	Total Deferred Income Tax Assets	\$ (41,522,197)			\$ (36,900,464)		
272							
273	Regulatory Liabilities						
274	254015.DT5000 - Protected Plant	\$ 75,109,689	TOTPLT	88.86%	66,744,107		
275	254015.DT5001 - Non Protected Plant - SL	\$ -	TOTPLT	88.86%	-		
276	254015.DT5001 - Non Protected Plant - ARAM	\$ 9,513,041	TOTPLT	88.86%	8,453,495		
277	254015.DT5002 - Reg Liab Excess Def NonProt NOL	\$ 0	TOTPLT	88.86%	-		
278	254015.DT5003 - Reg Liab Excess Def NonProt RB	\$ -	TOTPLT	88.86%	-		
279	254015.DT5004 - Reg Liab Excess Def NonProt Prop NP	\$ (53,625)	TOTPLT	88.86%	(47,652)		
280	254015.DT5005 - Reg Liab Excess Def Nonrefund ARAM	\$ 228,306	TOTPLT	88.86%	202,878		
281	254998.DT5000 - SVC Co Reg Liab Edit Prot Property	\$ 635,542	TOTPLT	88.86%	564,757		
282	254998.DT5001 - SVC Co Reg Liab Edit NonProt Prop	\$ 27,042	TOTPLT	88.86%	24,030		

Line	Description	Total Company	Allocation Factor	Allocation Percentage	South Dakota	South Dakota Per Books	Difference
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
283	Total Regulatory Liabilities	\$ 85,459,995			\$ 75,941,615		
284							
285	Accumulated Deferred Income Taxes - Property						
286	282300.DT4062 - Property LT Accelerated Dep	\$ 142,779,270	TOTPLT	88.86%	126,876,773		
287	282302.DT4275 - Def Tax Property LT- REG UOP Asset	\$ -	TOTPLT	88.86%	-		
288	282300.DT4094 - Other Property	\$ (1,321,955)	TOTPLT	88.86%	(1,174,718)		
289	282300.DT4097 - CWIP	\$ (44,458)	TOTPLT	88.86%	(39,506)		
290	Total Accelerated Deferred Income Taxes - Property	\$ 141,412,857			\$ 125,662,549		
291							
292	Accumulated Deferred Income Taxes - Other						
293	283300.DT2015 DTL LT - Pension Plan	\$ 2,510,081	TOTPLT	88.86%	2,230,512		
294	283300.DT4040 DTL LT - Prepaid Expenses	\$ 397,498	SALWAGES	88.61%	352,216		
295	283300.DT4098 DTL LT - Deferred Regulatory	\$ -	SALWAGES	88.61%	-		
296	283300.DT4070 DTL LT - Reacquired Bond Loss	\$ 32	SALWAGES	88.61%	28		
297	Total Accelerated Deferred Income Taxes - Other	\$ 2,907,610			\$ 2,582,756		
298							
299	Total Other Rate Base Items - Tax	188,258,266			167,286,456	168,561,562	\$ (1,275,106)
300							
301	BHSC Allocated Plant ADIT	2,627,654	TOTPLT	88.86%	2,334,991	2,352,733	\$ (17,742)
302							
303	TOTAL DEDUCTIONS TO RATE BASE	199,753,811			178,458,846	179,748,036	(1,289,190)
304							
305	TOTAL SOUTH DAKOTA RATE BASE	1,081,974,059			948,909,255	956,054,266	(7,145,011)

SOURCES:

Line 7: sum of lines 3 through 6	Line 243: sum of lines 229 through 242
Line 54: sum of lines 11 through 53	Line 271: sum of lines 246 through 270
Line 62: sum of lines 57 through 61	Line 283: sum of lines 274 through 282
Line 111: sum of lines 65 through 110	Line 290: sum of lines 286 through 289
Line 113: sum of lines 54, 62, and 111	Line 297: sum of liens 293 through 296
Line 134: sum of lines 116 through 133	Line 299: sum of lines 271, 283, 290, & 297
Line 156: sum of lines 137 through 155	Line 303: sum of lines 226, 227, 243, 299, & 301
Line 190: sum of lines 159 through 189	Line 305: line 214 + line 223 - line 303
Line 194: line 193	Column b, lines 1-223: Statement M
Line 199: sum of lines 197 and 198	Column c and d, lines 1-223: Statement M
Lines 201: sum of lines 7, 113, 134, 156, 190, 194, and 199	Column b, lines 226-301: Statements M-2 and M-3
Line 212: sum of lines 204 through 211	Column c and d, lines 226-301: Statement N & DR 10.12