

Line	Description	Total Company Per Books	Total Company Pro Forma	Total Company Adjustment	Allocation Factor	Allocation Percentage	South Dakota Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Customer Deposits	1,434,277	1,434,277	-	CUSTDEP	96.67%	-
2	Customer Advances	7,827,217	6,115,695	(1,711,522)	DIRECT	99.65%	(1,705,499)
3	Other Rate Base Items - Non Tax						
4	182315 - Reg Asset - Retiree Healthcare	-	-	-	SALWAGES	88.61%	-
5	182316 - Reg Asset Pension	(16,941,686)	(16,941,686)	-	SALWAGES	88.61%	-
6	182375 - Reg Asset LT Other Inc Tax	-	-	-	SALWAGES	88.61%	-
7	182385 - Reg Asset LT Retiree HC Inc Tax	(495,789)	(495,789)	-	SALWAGES	88.61%	-
8	228300 - Benefits Accrual Retiree Healthcare Non-Current	2,477,136	2,477,136	-	SALWAGES	88.61%	-
9	228302 - Benefits Accrual Pension	4,988,921	4,988,921	-	SALWAGES	88.61%	-
10	228303 - Accrued NQ Pension - PEP	1,076,062	1,076,062	-	SALWAGES	88.61%	-
11	228304 - Accrued NQ Pension - SERP	367,111	367,111	-	SALWAGES	88.61%	-
12	242009 - Accrued Benefits Retiree Healthcare Current	405,077	405,077	-	SALWAGES	88.61%	-
13	254010 - Reg Liability Power Plant Maintenance	1,360,968	1,571,528	210,560	SALWAGES	88.61%	186,573
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	4,503,485	4,503,485	-	SALWAGES	88.61%	-
17	254385 - Reg Liability LT Retiree HC	1,865,112	1,865,112	-	SALWAGES	88.61%	-
18	Total Other Rate Base Items - Non Tax	(393,603)	(183,043)	210,560			186,573
19	Other Rate Base Items - Tax						
20	Deferred Income Tax Assets						
21	190300.DT1000 DTA LT - Vacation	(177,079)	(177,079)	-	SALWAGES	88.61%	-
22	190300.DT1010 DTA LT - Bad Debt Reserve	(716,811)	(761,323)	(44,512)	CUST	96.67%	(43,029)
23	190300.DT1020 DTA LT - Employee Group Insurance	(54,627)	(54,627)	-	SALWAGES	88.61%	-
24	190300.DT1030 DTA LT - Bonus	(202,591)	(202,591)	-	SALWAGES	88.61%	-
25	190300.DT1050 DTA LT - Workmans Compensation	(28,641)	(28,641)	-	SALWAGES	88.61%	-
26	190300.DT1108 DTA LT - Production Tax Credit	(10,246,454)	(10,246,454)	-	SALWAGES	88.61%	-
27	190300.DT1180 DTA LT - PTC Valuation Allowance	135,450	135,450	-	SALWAGES	88.61%	-
28	190300.DT1099 DTA LT - Other	-	-	-	SALWAGES	88.61%	-
29	190300.DT2020 DTA LT - Retiree Healthcare	(997,000)	(988,752)	8,248	SALWAGES	88.61%	7,308
30	190300.DT2025 DTA LT - Pep Plan	(183,480)	(183,480)	-	SALWAGES	88.61%	-
31	190300.DT2070 DTA LT - PEP (AOCI)	(57,634)	-	57,634	SALWAGES	88.61%	51,068
32	190300.DT2092 DTA LT - FAS 109 Other	(17,801,826)	(17,178,750)	623,076	TOTPLT	88.86%	553,679
33	190300.DT3070 DTA LT - Deferred Compensation	(77,093)	(77,093)	-	SALWAGES	88.61%	-
34	190300.DT3076 DTA LT - Line Extension Dep Elec	(1,953,814)	(1,953,814)	-	TOTPLT	88.86%	-
35	190300.DT3090 DTA LT - Pension FAS 87	-	-	-	SALWAGES	88.61%	-
36	190300.DT4098 DTA LT - Deferred Regulatory	(285,400)	(285,400)	-	SALWAGES	88.61%	-
37	190300.DT4120 DTA LT - Pension FAS 158 Liab	(4,503,486)	(4,493,965)	9,521	SALWAGES	88.61%	8,436
38	190300.DT4125 DTA LT - Retirement Health FAS 158 Liab	495,789	506,230	10,441	SALWAGES	88.61%	9,251
39	190300.DT4135 DTA LT - INS RESERVE LIAB	(336,681)	(336,681)	-	SALWAGES	88.61%	-
40	190300.DT4165 DTA LT - NOL Carryforward	-	-	-	TOTPLT	88.86%	-
41	190300.DT4415 DTA LT - ALT Fuel Vehicle Credit	(25,817)	(25,817)	-	TOTPLT	88.86%	-
42	190300.DT4430 DTA LT - R&D Credit	(4,218,542)	(4,218,542)	-	SALWAGES	88.61%	-
43	190300.DT4466 DTA LT - PUC Fees	(112,136)	(122,801)	(10,665)	SALWAGES	88.61%	(9,450)
44	190300.DT4470 DTA LT - SERP (AOCI)	(34,225)	-	34,225	SALWAGES	88.61%	30,326
45	190998.DT2092 DTA LT - Svc Co FAS 109 Other	(140,100)	(125,391)	14,709	TOTPLT	88.86%	13,071
46	Total Deferred Income Tax Assets	\$ (41,522,197)	\$ (40,819,520)	\$ 702,677			\$ 620,660
47							
48	Regulatory Liabilities						
49	254015.DT5000 - Protected Plant	75,109,689	72,676,989	(2,432,700)	TOTPLT	88.86%	(2,161,750)
50	254015.DT5001 - Non Protected Plant - SL	-	-	-	TOTPLT	88.86%	-
51	254015.DT5001 - Non Protected Plant - ARAM	9,513,041	9,153,394	(359,647)	TOTPLT	88.86%	(319,590)
52	254015.DT5002 - Reg Liab Excess Def NonProt NOL	(0)	(0)	-	TOTPLT	88.86%	-
53	254015.DT5003 - Reg Liab Excess Def NonProt RB	-	-	-	TOTPLT	88.86%	-
54	254015.DT5004 - Reg Liab Excess Def NonProt Prop NP	(53,625)	-	53,625	TOTPLT	88.86%	47,652
55	254015.DT5005 - Reg Liab Excess Def Nonrefund ARAM	228,306	-	(228,306)	TOTPLT	88.86%	(202,878)
56	254998.DT5000 - SVC Co Reg Liab Edit Prot Property	635,542	566,141	(69,402)	TOTPLT	88.86%	(61,672)
57	254998.DT5001 - SVC Co Reg Liab Edit NonProt Prop	27,042	26,399	(643)	TOTPLT	88.86%	(571)
58	Total Regulatory Liabilities	\$ 85,459,995	\$ 82,422,922	\$ (3,037,073)			\$ (2,698,809)
59							
60	Accumulated Deferred Income Taxes - Property						
61	282300.DT4062 - Property LT Accelerated Dep	142,779,270	143,065,187	285,916	TOTPLT	88.86%	254,071
62	282302.DT4275 - Def Tax Property LT- REG UOP Asset	-	-	-	TOTPLT	88.86%	-
63	282300.DT4094 - Other Property	(1,321,955)	(1,321,955)	-	TOTPLT	88.86%	-
64	282300.DT4097 - CWIP	(44,458)	(44,458)	-	TOTPLT	88.86%	-
65	Total Accelerated Deferred Income Taxes - Property	\$ 141,412,857	\$ 141,698,773	\$ 285,916			\$ 254,071
66							
67	Accumulated Deferred Income Taxes - Other						
68	283300.DT2015 DTL LT - Pension Plan	2,510,081	2,517,602	7,521	SALWAGES	88.86%	6,684
69	283300.DT4040 DTL LT - Prepaid Expenses	397,498	397,498	-	SALWAGES	88.61%	-
70	283300.DT4098 DTL LT - Deferred Regulatory	-	-	-	SALWAGES	88.61%	-
71	283300.DT4070 DTL LT - Reacquired Bond Loss	32	32	-	SALWAGES	88.61%	-
72	Total Accelerated Deferred Income Taxes - Other	\$ 2,907,610	\$ 2,915,132	\$ 7,521			\$ 6,684
73							
74	Total Other Rate Base Items - Tax	188,258,266	186,217,308	(2,040,958)			(1,817,394)
75							
76	BHSC Allocated Plant ADIT	2,627,654	2,583,832	(43,822)	TOTPLT	88.86%	(38,941)
77							
78	TOTAL DEDUCTIONS TO RATE BASE	199,753,811	196,168,069	(3,585,742)			(3,375,261)

SOURCES:

Column b: Schedule M-2 and Schedule M-3

Column c: Column b + column d

Column d, line 13: RP-2 Sch 1, column d, line 13

Column d, line 22: BAM-1 Sch 3, column i, line 10 * 0.21, divided by BAM-3 Sch 1, column c, line 93

Column d, lines 26 & 27: adjustment no longer needed due to Renewable Ready being in the cost of service

Column d, line 43: - (BAM-1 Sch 1, column b, line 9 + \$9,816) * 0.21

Column d, lines 32, 45, 49, 51, 57, & 61: Fifth Supplemental Staff 1.1 -

Attachment Staff 1.1fa

Columns e and f: BAM-3 Sch 2

Column g: column d * column f