

Line No.	Description	South Dakota Test Year Average Per Books	Acquisition Adjustment @ 50%	Cast Iron Replacement	Sales Growth 2013	Project In Service During Test Year	Projects In Service by 12/31/2014	Cash Working Capital	Other Working Capital	Rate Case Expense	Total Staff Adjustments	Total Staff South Dakota Rate Base
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Plant in Service (101 & 106)											
2	Intangible Plant	\$ 2,933,724									\$ -	\$ 2,933,724
3	Production/Other Storage	4,612,681									-	4,612,681
4	Distribution	135,479,795		6,471,787		640,030	799,839				7,911,656	143,391,451
5	General Plant	10,259,762									-	10,259,762
6	Acquisition Adjustment	8,918,381	(4,459,191)								(4,459,191)	4,459,190
7	Total Plant in Service (101 & 106)	162,204,343	(4,459,191)	6,471,787	-	640,030	799,839	-	-	-	3,452,465	165,656,808
8	Accumulated Depreciation											
9	Intangible Plant	2,144,597									-	2,144,597
10	Production/Other Storage	2,550,449									-	2,550,449
11	Distribution	47,966,929		74,474		7,718	9,391				91,583	48,058,512
12	General Plant	6,300,598									-	6,300,598
13	Acquisition Adjustment	7,601,244	(3,800,622)								(3,800,622)	3,800,622
14	Total Accumulated Depreciation	66,563,818	(3,800,622)	74,474	-	7,718	9,391	-	-	-	(3,709,039)	62,854,779
15	TOTAL NET GAS PLANT IN SERVICE	95,640,525	(658,569)	6,397,313	-	632,312	790,447	-	-	-	7,161,504	102,802,029
16	Additions to Rate Base:											
17	Material and Supplies	1,088,879							103,090		103,090	1,191,969
18	Fuel Stocks	1,142,880							(556,788)		(556,788)	586,092
19	Prepayments	145,476							(20,743)		(20,743)	124,733
20	Advanced Tax Collection	(85,000)						(66,632)			(66,632)	(151,632)
21	Working Capital	(536,000)						(960,200)			(960,200)	(1,496,200)
22	Other	-								41,154	41,154	41,154
23	TOTAL ADDITIONS TO RATE BASE	1,756,235	-	-	-	-	-	(1,026,832)	(474,441)	41,154	(1,460,119)	296,116
24	Deductions to Rate Base:											
25	Accumulated Deferred Income Taxes	20,775,548	(230,499)	286,253		1,861	69,323				126,938	20,902,486
26	Accumulated Investment Tax Credit	-									-	-
27	Customer Advances for Construction	1,007,064							241,486		241,486	1,248,550
28	Customer Deposits	57,981							22,436		22,436	80,417
29	Accumulated Provision for Uncollectibles	493,547							(73,503)		(73,503)	420,044
30	Accumulated Provision for Injuries and Damages	257,809							(24,818)		(24,818)	232,991
31	Other	542,663									-	542,663
32	TOTAL DEDUCTIONS TO RATE BASE	23,134,612	(230,499)	286,253	-	1,861	69,323	-	165,601	-	292,539	23,427,151
33	TOTAL SOUTH DAKOTA RATE BASE	\$ 74,262,148	\$ (428,070)	\$ 6,111,060	\$ -	\$ 630,451	\$ 721,124	\$ (1,026,832)	\$ (640,042)	\$ 41,154	\$ 5,408,845	\$ 79,670,994
	Source		Attachment 2-29 B	BAM-2 pg1		BAM-5	BAM-3	PJS-1 Sch 1 and PJS-1 Sch 2	PJS-1 Sch 3	EJP-3 Sch 1		
	Staff Witness Testimony		Steffensen	Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff	Steffensen	Steffensen	Paulson		
	Staff position on MidAmerican's Adjustment		Accepted	Adjusted	Rejected	Adjusted	Adjusted	Adjusted	Adjusted	Staff Proposed		

Sources

Line 7: Sum of lines 2-6
Line 14: Sum of lines 9-13
Line 15: Line 7 less line 14
Line 23: Sum of lines 17-22
Line 32: Sum of lines 26-31
Line 33: Line 15 plus line 23 less line 32

Column b, lines 2-6, 9-13, 17-19, 25-31: DR2-29, Attachment 2-29 Gas WP A - Revised 13 Month Average
Column b, lines 20-21: DR2-29, Attachment 2-29 2013 Schedule 1 - Revised 13 Month Average