

Line No.	Description	South Dakota Test Year Average Per Books (b)	Cash Working Capital (c)	Prepaid Expense Update (d)	Tax Collections Available (e)	Plant in-Service & Accumulated Depreciation (f)	Total Staff Adjustments (g)	Total Staff South Dakota Rate Base (h)
1	Gas Plant in Service							
2	Transmission	\$ 13,791,181					-	13,791,181
3	General	532,045				127,174	127,174	659,219
4	Total Gas Plant in Service	14,323,226	-	-	-	127,174	127,174	14,450,400
5	Accumulated Depreciation							
6	Transmission	11,784,302				2,006,879	2,006,879	13,791,181
7	General	391,140				49,610	49,610	440,749
8	Total Accumulated Depreciation	12,175,442	-	-	-	2,056,488	2,056,488	14,231,930
9	TOTAL NET GAS PLANT IN SERVICE	2,147,784	-	-	-	(1,929,315)	(1,929,315)	218,469
10	Additions to Rate Base:							
11	Prepaid Expenses	52,750		2,249			2,249	54,999
12	Unamortized Gain/Loss on Debt						-	-
13	Unamortized Rate Case Expense						-	-
14	Advanced Tax Collection				(7,640)		(7,640)	(7,640)
15	Cash Working Capital	121,342	(68,531)				(68,531)	52,811
16	Other						-	-
17	TOTAL ADDITIONS TO RATE BASE	174,092	(68,531)	2,249	(7,640)	-	(73,922)	100,170
18	Deductions to Rate Base:							
19	Accumulated Deferred Income Taxes						-	-
20	Accumulated Investment Tax Credit						-	-
21	Other						-	-
22	TOTAL DEDUCTIONS TO RATE BASE	-	-	-	-	-	-	-
23	TOTAL SOUTH DAKOTA RATE BASE	\$ 2,321,876	\$ (68,531)	\$ 2,249	\$ (7,640)	\$ (1,929,315)	\$ (2,003,237)	\$ 318,639
	Source		PJS-3 Sch 2	PJS-3 Sch 5	PJS-3 Sch 4	BAM-1 Sch 1		
	Staff Witness Testimony		Steffensen	Steffensen	Steffensen	Mehlhoff		
	Staff's position on SDIP's Adjustment		Adjusted	Adjusted	Staff Proposed	Adjusted		

Sources

Line 4: Line 2 plus line 3

Line 8: Line 6 plus line 7

Line 9: Line 4 less line 8

Line 17: Sum of lines 11-16

Line 22: Sum of lines 19-21

Line 23: Line 9 plus line 17 less line 22

Column b, lines 2 and 3: Revised Statement D and Revised Schedule D-3

(13 month average using Dec. 2015 from Revised Statement D and Jan. 2016 through Dec. 2016 from Revised Schedule D-3)

Column b, lines 6 and 7: Revised Statement E

(13 month average - Dec. 2015 through Dec. 2016)

Column b, lines 11 and 15: Revised Statement F