

Line No.	Description	South Dakota Test Year Average Per Books (b)	Project In Service During Test Year (f)	System Reliability (g)	Integrity Management	Business Transformation	Depreciation Study Rates	Cash Working Capital (h)	Other Working Capital (i)	Rate Case Expense (j)
1	Plant in Service (101 & 106)									
2	Intangible Plant	\$ 4,823,996				\$ 363,207				
3	Production/Other Storage	5,914,724								
4	Distribution	217,325,198		16,480,823	2,597,012					
5	General Plant	22,026,099	78,249							
6	Total Plant in Service (101 & 106)	250,090,017	78,249	16,480,823	2,597,012	363,207	-	-	-	-
7	Accumulated Depreciation									
8	Intangible Plant	3,235,092				18,161				
9	Production/Other Storage	3,010,525					33,713			
10	Distribution	76,021,045		189,292	35,341		181,349			
11	General Plant	7,027,069	5,774				(32,274)			
12	Total Accumulated Depreciation	89,293,730	5,774	189,292	35,341	18,161	182,788	-	-	-
13	TOTAL NET GAS PLANT IN SERVICE	160,796,286	72,475	16,291,532	2,561,671	345,047	(182,788)	-	-	-
14	Additions to Rate Base:									
15	Material and Supplies	1,169,014							36,889	
16	Fuel Stocks	2,637,844							(1,038,032)	
17	Prepayments	62,564							(212)	
18	Advanced Tax Collection	(206,000)						101,442		
19	Working Capital	(1,947,000)						183,600		
20	Other	-								69,072
21	TOTAL ADDITIONS TO RATE BASE	1,716,421	-	-	-	-	-	285,042	(1,001,355)	69,072
22	Deductions to Rate Base:									
23	Accumulated Deferred Income Taxes	28,900,672	(1,213)	25,142	2,674	8,898	(38,385)			
24	Accumulated Investment Tax Credit	63								
25	Customer Advances for Construction	1,997,795							57,981	
26	Customer Deposits	134,289							3,880	
27	Accumulated Provision for Uncollectibles	260,559							(35,690)	
28	Accumulated Provision for Injuries and Damages	53,481							7,912	
29	Other	418,070								
30	TOTAL DEDUCTIONS TO RATE BASE	31,764,928	(1,213)	25,142	2,674	8,898	(38,385)	-	34,083	-
31	TOTAL SOUTH DAKOTA RATE BASE	\$ 130,747,780	\$ 73,688	\$ 16,266,390	\$ 2,558,997	\$ 336,149	\$ (144,402)	\$ 285,042	\$ (1,035,438)	\$ 69,072
Source			BAM-1	BAM-7	PJS-5	PJS-2	BAM-4	EJP-6 Sch 3 and EJP-6 Sch 4	EJP-3 Sch 7	EJP-3 Sch 2
Staff Witness Testimony			Mehlhoff	Mehlhoff	Steffensen	Steffensen	Mehlhoff	Paulson	Paulson	Paulson
Staff position on MidAmerican's Adjustment			Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Staff Proposed	Staff Proposed

Line No.	Description	Land Sale (k)	Retirements Associated with Post Test Year Plant Additions (l)	Gas ERT Project (m)	Total Staff Adjustments (n)	Total Staff South Dakota Rate Base (o)
1	Plant in Service (101 & 106)					
2	Intangible Plant				\$ 363,207	\$ 5,187,203
3	Production/Other Storage				-	5,914,724
4	Distribution		(2,905,919)	5,005,982	21,177,898	238,503,096
5	General Plant	(635)			77,614	22,103,713
6	Total Plant in Service (101 & 106)	(635)	(2,905,919)	5,005,982	21,618,719	271,708,736
7	Accumulated Depreciation					
8	Intangible Plant				18,161	3,253,252
9	Production/Other Storage				33,713	3,044,238
10	Distribution		(2,011,490)	86,353	(1,519,156)	74,501,889
11	General Plant				(26,500)	7,000,569
12	Total Accumulated Depreciation	-	(2,011,490)	86,353	(1,493,782)	87,799,948
13	TOTAL NET GAS PLANT IN SERVICE	(635)	(894,429)	4,919,629	23,112,502	183,908,788
14	Additions to Rate Base:					
15	Material and Supplies				36,889	1,205,903
16	Fuel Stocks				(1,038,032)	1,599,812
17	Prepayments				(212)	62,352
18	Advanced Tax Collection				101,442	(104,558)
19	Working Capital				183,600	(1,763,400)
20	Other				69,072	69,072
21	TOTAL ADDITIONS TO RATE BASE	-	-	-	(647,241)	1,069,179
22	Deductions to Rate Base:					
23	Accumulated Deferred Income Taxes		(322,122)	1,577	(323,430)	28,577,242
24	Accumulated Investment Tax Credit				-	63
25	Customer Advances for Construction				57,981	2,055,776
26	Customer Deposits				3,880	138,169
27	Accumulated Provision for Uncollectibles				(35,690)	224,869
28	Accumulated Provision for Injuries and Damages				7,912	61,393
29	Other	20,308	-		20,308	438,378
30	TOTAL DEDUCTIONS TO RATE BASE	20,308	(322,122)	1,577	(269,039)	31,495,889
31	TOTAL SOUTH DAKOTA RATE BASE	\$ (20,943)	\$ (572,306)	\$ 4,918,053	\$ 22,734,299	\$ 153,482,079
Source	DR4-1 and EJP-3 Sch 8		BAM-9	BAM-10		
Staff Witness Testimony	Paulson		Mehlhoff	Mehlhoff		
Staff position on MidAmerican's Adjustment	Staff Proposed		Staff Proposed	Company Proposed		

Sources

Line 6: Sum of lines 2-5

Line 12: Sum of lines 8-11

Line 13: Line 6 less line 12

Line 21: Sum of lines 15-20

Line 30: Sum of lines 23-29

Line 31: Line 13 plus line 21 less line 30

Column b, lines 2-6, 9-13, 17-19, 25-31: DR1-31 Exhibit ASR 1.1, WP A (13 mo avg)

Column b, lines 20-21: DR1-31 Exhibit ASR 1.1 (13 mo avg)