

Line No.	Description	South Dakota Test Year Average Per Books	Rate Case Expense	Normalizing Additions and Retirements During Test Year	Cash Working Capital	Other Working Capital Updates	Depreciation Rate Change
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Gas Plant in Service (101)						
2	Production	\$ 30,170					
3	Distribution and Transmission	165,762,065		1,109,697			
4	General	7,604,535					
5	Common	7,337,106					
6	Total Gas Plant in Service (101)	180,733,876	-	1,109,697	-	-	-
7	Gas - Completed Construction Not Classified (106)	-					
8	Total Gas Plant in Service (101 and 106)	180,733,876	-	1,109,697	-	-	-
9	Accumulated Depreciation						
10	Production	-					
11	Distribution and Transmission	72,394,322		6,873			(15,634)
12	General	3,551,291					(107,271)
13	Common	2,453,693					46,035
14	Total Accumulated Depreciation	78,399,306	-	6,873	-	-	(76,870)
15	TOTAL NET GAS PLANT IN SERVICE	102,334,570	-	1,102,824	-	-	76,870
16	Additions to Rate Base:						
17	Material and Supplies	2,097,674				563,531	
18	Fuel Stocks (Propane & NG storage)	664,125				(272,896)	
19	Prepayments	593,332				111,722	
20	Advanced Tax Collection	-					
21	Cash Working Capital	-			(1,245,028)		
22	Other	-	26,141				
23	TOTAL ADDITIONS TO RATE BASE	3,355,131	26,141	-	(1,245,028)	402,357	-
24	Deductions to Rate Base:						
25	Accumulated Deferred Income Taxes	9,478,367		3,198			16,143
26	Customer Deposits	198,367				9,308	
27	Accumulated Provision for Uncollectibles	117,125				(117,125)	
28	Accumulated Provision for Injuries and Damages	120,234				(120,234)	
29	Other	-					
30	TOTAL DEDUCTIONS TO RATE BASE	9,914,093	-	3,198	-	(228,051)	16,143
31	TOTAL SOUTH DAKOTA RATE BASE	\$ 95,775,608	\$ 26,141	\$ 1,099,626	\$ (1,245,028)	\$ 630,408	\$ 60,727
	Source		EJP-1	EJP-2	PJS-4	PJS-6	BAM-5
	Staff Witness Testimony		Paulson	Paulson	Steffensen	Steffensen	Garren/Mehlhoff
	Staff position on NWE's Adjustment		Adjusted	Adjusted	Adjusted	Adjusted	Adjusted

Line No.	Description	Advanced Tax Collections	Total Staff Adjustments	Total Staff South Dakota Rate Base
	(a)	(h)	(i)	(j)
1	Gas Plant in Service (101)			
2	Production		\$ -	\$ 30,170
3	Distribution and Transmission		1,109,697	166,871,762
4	General		-	7,604,535
5	Common		-	7,337,106
6	Total Gas Plant in Service (101)	-	1,109,697	181,843,573
7	Gas - Completed Construction Not Classified (106)		-	-
8	Total Gas Plant in Service (101 and 106)	-	1,109,697	181,843,573
9	Accumulated Depreciation			
10	Production		-	-
11	Distribution and Transmission		(8,761)	72,385,561
12	General		(107,271)	3,444,021
13	Common		46,035	2,499,728
14	Total Accumulated Depreciation	-	(69,997)	78,329,309
15	TOTAL NET GAS PLANT IN SERVICE	-	1,179,693	103,514,263
16	Additions to Rate Base:			
17	Material and Supplies		563,531	2,661,205
18	Fuel Stocks (Propane & NG storage)		(272,896)	391,229
19	Prepayments		111,722	705,054
20	Advanced Tax Collection	(148,685)	(148,685)	(148,685)
21	Cash Working Capital		(1,245,028)	(1,245,028)
22	Other		26,141	26,141
23	TOTAL ADDITIONS TO RATE BASE	(148,685)	(965,215)	2,389,916
24	Deductions to Rate Base:			
25	Accumulated Deferred Income Taxes		19,340	9,497,707
26	Customer Deposits		9,308	207,675
27	Accumulated Provision for Uncollectibles		(117,125)	-
28	Accumulated Provision for Injuries and Damages		(120,234)	-
29	Other		-	-
30	TOTAL DEDUCTIONS TO RATE BASE	-	(208,711)	9,705,382
31	TOTAL SOUTH DAKOTA RATE BASE	\$ (148,685)	\$ 423,189	\$ 96,198,797
	Source	PJS-5		
	Staff Witness Testimony	Steffensen		
	Staff position on NWE's Adjustment	Staff Proposed		

Sources

Line 6: Sum of lines 2 through 5
Line 8: Sum of lines 6 and 7
Line 14: Sum of lines 10 through 13
Line 15: Line 8 less line 14
Line 23: Sum of lines 17 through 22
Line 30: Sum of lines 25 through 29
Line 31: Line 15 plus line 23 less line 30

Column b, line 2: Schedule M-1, page 1, column b, line 2
Column b, line 3: Schedule M-1, page 1, column b, lines 3 and 4
Column b, line 4: Schedule M-1, page 1, column b, line 5
Column b, line 5: Schedule M-1, page 1, column b, lines 6 and 7

Column b, line 10: Schedule M-1, page 1, column b, line 11
Column b, line 11: Schedule M-1, page 1, column b, lines 12 and 13
Column b, line 12: Schedule M-1, page 1, column b, line 14
Column b, line 13: Schedule M-1, page 1, column b, lines 15 and 16

Column b, line 17: Schedule M-1, page 1, column b, line 22
Column b, line 18: Schedule M-1, page 1, column b, line 23
Column b, line 19: Schedule M-1, page 1, column b, line 24

Column b, line 25: Schedule M-1, page 1, column b, line 31
Column b, line 26: Schedule M-1, page 1, column b, line 34
Column b, line 27: Schedule M-1, page 1, column b, line 33
Column b, line 28: Schedule M-1, page 1, column b, line 35