

Line No.	Description	South Dakota Test Year Average Per Books (a)	Test Year Plant In-Service Annualization (W-4, J, M-2) (b)	Post Test Year Plant Additions (D-10) (c)	Working Capital (F-3) (d)	Rate Case Expense (H-13) (e)	Tax Return True-up (M-1) (f)	NOL Carryforward (M-1) (g)
1	Electric Plant in Service							
2	Production (including unclassified)	\$ 461,147,508	5,354,034	3,889,410				
3	Transmission (including unclassified)	3,904,640	-					
4	Distribution (including unclassified)	260,546,835	7,379,775	5,931,176				
5	General (including unclassified)	36,537,446	2,133,283	1,448,619				
6	Other Utility	21,622,151		2,841,024				
7	Plant Acquisition Adjustment	4,352,357						
8	Total Plant in Service	788,110,937	14,867,092	14,110,229	-	-	-	-
9	Accumulated Depreciation & Amortization							
10	Production	163,388,929	66,710	51,728				
11	Transmission	1,352,855	-					
12	Distribution	84,002,242	100,365	80,664				
13	General	18,311,802	49,217	33,421				
14	Other Utility	15,295,580		113,783				
15	Plant Acquisition Adjustment	2,711,805						
16	Total Accumulated Depreciation and Amortization	285,063,213	216,292	279,596	-	-	-	-
17	TOTAL NET ELECTRIC PLANT IN SERVICE	503,047,724	14,650,800	13,830,633	-	-	-	-
18	Additions to Rate Base:							
19	Materials and Supplies	12,036,454						
20	Fuel Stocks	5,825,064						
21	Prepayments	620,089						
22	Advanced Tax Collections	(1,012,038)			124,379			
23	Working Capital	(2,563,836)			(500,140)			
24	Other					130,907		
25	TOTAL ADDITIONS TO RATE BASE	14,905,733	-	-	(375,761)	130,907	-	-
26	Deductions to Rate Base:							
27	Accumulated Deferred Income Taxes	90,365,267	2,526,192	2,345,585			1,531,939	705,040
28	Accumulated Investment Tax Credit	-						
29	Customer Advances for Construction	2,190,735						
30	Customer Deposits	-						
31	Accumulated Provision for Uncollectibles	-						
32	Accumulated Provision for Injuries and Damages	-						
33	Miscellaneous Operating Provisions	-						
34	FAS 109	-						
35	Other	6,174,744						
36	TOTAL DEDUCTIONS TO RATE BASE	98,730,746	2,526,192	2,345,585	-	-	1,531,939	705,040
37	TOTAL SOUTH DAKOTA RATE BASE	\$ 419,222,711	12,124,608	11,485,048	(375,761)	130,907	(1,531,939)	(705,040)
	Source	BHP filed case	BAM-3 Sch 9	BAM-3 Sch 8	DEP-1 Sch 1 & 2	PJS-1 Sch 2	M-1, pg. 2, line 53 N-1 SD Allocator TOTPLT	N-1, pg. 8, col. d, line 23 - BAM-2 Sch 2, line 36, col. b, c, d, & g
	Staff Witness Testimony		Mehlhoff	Mehlhoff	Peterson	Steffensen	Peterson	Peterson
	Staff position on BHP's Adjustment		Adjusted	Adjusted	Adjusted	Adjusted	Accepted	Accepted

Line No.	Description	Non Utility Plant (i)	Updates (j)	PrePaid Expenses (k)	Spare Transformer (F-1) (l)	Total Staff Adjustments (m)	Total Staff South Dakota Rate Base (n)
1	Electric Plant in Service						
2	Production (including unclassified)					\$ 9,243,444	\$ 470,390,952
3	Transmission (including unclassified)					-	3,904,640
4	Distribution (including unclassified)					13,310,951	273,857,786
5	General (including unclassified)					3,581,902	40,119,348
6	Other Utility	(4,700)				2,836,324	24,458,475
7	Plant Acquisition Adjustment					-	4,352,357
8	Total Plant in Service	(4,700)	-	-	-	28,972,621	817,083,558
9	Accumulated Depreciation & Amortization						
10	Production					118,438	163,507,367
11	Transmission					-	1,352,855
12	Distribution					181,029	84,183,271
13	General					82,638	18,394,440
14	Other Utility					113,783	15,409,363
15	Plant Acquisition Adjustment					-	2,711,805
16	Total Accumulated Depreciation and Amortization	-	-	-	-	495,888	285,559,101
17	TOTAL NET ELECTRIC PLANT IN SERVICE	(4,700)	-	-	-	28,476,733	531,524,457
18	Additions to Rate Base:						
19	Materials and Supplies		58,367			58,367	12,094,821
20	Fuel Stocks		(539,037)			(539,037)	5,286,027
21	Prepayments			(622,538)		(622,538)	(2,449)
22	Advanced Tax Collections					124,379	(887,659)
23	Working Capital					(500,140)	(3,063,976)
24	Other					130,907	130,907
25	TOTAL ADDITIONS TO RATE BASE	-	(480,670)	(622,538)	-	(1,348,063)	13,557,671
26	Deductions to Rate Base:						
27	Accumulated Deferred Income Taxes					7,108,756	97,474,023
28	Accumulated Investment Tax Credit					-	-
29	Customer Advances for Construction		(919,438)			(919,438)	1,271,297
30	Customer Deposits					-	-
31	Accumulated Provision for Uncollectibles					-	-
32	Accumulated Provision for Injuries and Damages					-	-
33	Miscellaneous Operating Provisions					-	-
34	FAS 109					-	-
35	Other					-	6,174,744
36	TOTAL DEDUCTIONS TO RATE BASE	-	(919,438)	-	-	6,189,318	104,920,064
37	TOTAL SOUTH DAKOTA RATE BASE	(4,700)	438,768	(622,538)	-	20,939,353	\$ 440,162,064

Source	DR 1-32	BAM-3 Sch 4	F, pg. 1, line 7 N-1 SD Allocator OMXFPP	
Staff Witness Testimony	Mehlhaff	Mehlhaff	Peterson	Peterson
Staff position on BHP's Adjustment	Staff Proposed	Staff Proposed	Staff Proposed	Rejected

Sources

Line 8: Sum of lines 2 through 7
Line 16: Sum of lines 10 through 15
Line 17: Line 8 less line 16
Line 25: Sum of lines 19 through 24
Line 36: Sum of lines 27 through 35
Line 37: Line 17 plus 25 less line 36

Column b, line 2: Statement N, page 4 of 34, column d, line 30
Column b, line 3: Statement N, page 4 of 34, column d, line 43
Column b, line 4: Statement N, page 5 of 34, column d, line 78
Column b, line 5: Statement N, page 6 of 34, column d, line 109
Column b, line 6: Statement N, page 6 of 34, column d, line 111
Column b, line 7: Statement N, page 6 of 34, column d, line 113

Column b, line 10: Statement N, page 7 of 34, column d, line 3
Column b, line 11: Statement N, page 7 of 34, column d, line 5
Column b, line 12: Statement N, page 7 of 34, column d, line 21
Column b, line 13: Statement N, page 7 of 34, column d, line 23
Column b, line 14: Statement N, page 7 of 34, column d, line 25
Column b, line 15: Statement N, page 7 of 34, column d, line 29

Column b, line 19: Statement N, page 8 of 34, column d, line 7
Column b, line 20: Statement N, page 8 of 34, column d, line 6
Column b, line 21: Statement N, page 8 of 34, column d, line 8
Column b, line 22: Statement N, page 9 of 34, column d, line 38
Column b, line 23: Statement N, page 9 of 34, column d, line 36

Column b, line 27: Statement N, page 8 of 34, column d, line 23
Column b, line 29: Statement N, page 8 of 34, column d, line 12
Column b, line 35: Statement N, page 8 of 34, column d, sum of lines 13 - 16