

Line No.	Description	Test Year 13 month Average Per Books	Rate Case Expense	Normalizing Additions/Retirements during Test Year	Post Test Year Additions/Retirements	Depreciation Rate Change	Adjusted Rate Base
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Plant in Service						
2	Steam Generation	270,247,920	0	0	0	0	270,247,920
3	Other Generation	275,075,375	0	32,952,951	0	0	308,028,326
4	Transmission	210,565,299	0	3,333,693	7,800,000	0	221,698,992
5	Distribution	283,103,061	0	1,561,368	0	0	284,664,429
6	Intangible	23,831	0	0	0	0	23,831
7	General	24,876,890	0	0	0	0	24,876,890
8	Common - Intangible (Electric portion)	10,602,934	0	1,244,364	0	0	11,847,298
9	Common - General Plant (Electric portion)	50,502,526.2	0	0	0	0	50,502,526
10	Total Plant in Service	1,124,997,835	0	39,092,377	7,800,000	0	1,171,890,212
11							
12	Accumulated Depreciation						
13	Steam Generation	116,446,271	0	0	0	4,583,814	121,030,085
14	Other Generation	59,378,070	0	1,142,369	0	2,150,299	62,670,738
15	Transmission	76,533,064	0	118,519	180,180	(448,321)	76,383,442
16	Distribution	98,014,727	0	92,330	0	816,727	98,923,784
17	Intangible	1,371	0	0	0	0	1,371
18	General	9,875,416	0	0	0	(175,686)	9,699,730
19	Common - Intangible (Electric portion)	4,912,028	0	116,742	0	0	5,028,770
20	Common - General Plant (Electric portion)	15,085,560	0	0	0	1,200,236	16,285,796
21	Total Accumulated Depreciation	380,246,507	0	1,469,959	180,180	8,127,069	390,023,716
22							
23	Total Net Plant in Service	744,751,328	0	37,622,418	7,619,820	(8,127,069)	781,866,496
24							
25	Additions to Rate Base:						
26	Materials & Supplies	14,109,228	0	0	0	0	14,109,228
27	Fuel Stocks	5,338,295	0	0	0	0	5,338,295
28	Prepayments	10,592,486	0	(6,743,763)	0	0	3,848,724
29	Cash Working Capital	0	0	(1,297,884)	0	0	(1,297,884)
30	Other - Rate Case Expense	0	75,023	0	0	0	75,023
31	Total Additions to Rate Base	30,040,009	75,023	(8,041,647)	0	0	22,073,385
32							
33	Deductions to Rate Base:						
34	Accumulated Deferred Income Tax	(17,659,297)	0	(70,873)	(44,062)	1,706,684	(16,067,548)
35	Regulatory Liability (TCJA Refund)	(155,000)	0	0	0	0	(155,000)
36	Uncollectibles	(200,716)	0	200,716	0	0	-
37	Customer Deposits	(438,582)	0	0	0	0	(438,582)
38	Injuries and Damages	(372,533)	0	372,533	0	0	-
39	Total Deductions to Rate Base	(18,826,128)	0	502,376	(44,062)	1,706,684	(16,661,130)
40							
41	Total SD Electric Rate Base	755,965,209	75,023	30,083,147	7,575,758	(6,420,384)	787,278,751

Adjustment (a)	Source (b)	Description (c)	Margin (d)	Labor (e)	O&M (f)	Regulatory				Income Taxes (j)	Total (k)
						Amortization (g)	Depreciation (h)	Taxes (i)			
1	Schedule I-1	Option L Revenue	121,533							(25,522)	96,011
2	Schedule I-1	Book to Bill	(78,655)							16,518	(62,138)
3	Schedule I-1	TCJA Refund					31,000			(6,510)	24,490
4	Schedule H-2	555 Adjustment for The Energy Authority Capacity			346,800					(72,828)	273,972
5	Schedule H-5	Labor		490,888						(103,087)	387,802
6	Schedule H-3	926 Adjustment for 401K match			46,538					(9,773)	36,765
7	Statement L	408.1 Adjustment for Payroll Taxes, net of income tax							36,578	(7,681)	28,896
8	Schedule H-3	926 Adjustment for FPP amortization			349,004					(73,291)	275,713
9	Schedule H-3	Advertising		(855)	(89,290)					18,930	(71,214)
10	Schedule H-3	General Advertising			(90,238)					18,950	(71,288)
11	Schedule H-3	Leadership SD Sponsorship			(8,549)					1,795	(6,754)
12	Schedule H-3	50% of Economic Development			(91,388)					19,192	(72,197)
13	Schedule H-3	Industry Association Dues			(69,728)					14,643	(55,085)
14	Schedule H-3	Board Dividends			(68,802)					14,448	(54,354)
15	Schedule H-6	CAT Generation O&M Contract			413,470					(86,829)	326,641
16	Schedule H-7	Bad Debt			36,677					(7,702)	28,975
17	Schedule H-8	Spousal travel and lineman's rodeo trip on aircraft			(4,438)					932	(3,506)
18	Schedule H-9	Rate Case Expense			(15,195)					3,191	(12,004)
19	Schedule H-10	LTIP Removal			(415,266)					87,206	(328,060)
20	Schedule H-10	STIP Removal			(450,854)					94,679	(356,174)
21	Schedule H-11	Claims			(504,415)					105,927	(398,488)
22	Schedule H-14	Storm		(228,302)	(19,491)					52,037	(195,757)
23	Schedule H-15	Vegetation Management		(111,264)	117,479					(1,305)	4,910
24	Statement J	Depreciation for new rates							8,127,069	(1,706,684)	6,420,384
25	Statement J	Depreciation for Normalization							1,650,139	(346,529)	1,303,610
26	Schedule L-1	Gross Receipts tax								46,310	36,585
27	Schedule H-12	Interest Sync								(1,256,066)	(1,256,066)
28	Schedule H-13	Carrying Charge			200,652		(24,166)			(37,062)	139,424
Total Adjustments			42,878	150,467	(317,034)	6,834	9,777,208	82,888	(3,302,147)	6,441,095	