

Line No.	Description	South Dakota Test Year Average Per Books	Total Pro Forma Adjustments	South Dakota Pro Forma Rate Base
	(a)	(b)	(c)	(d)
1	Electric Plant in Service			
2	Production (including unclassified)	\$ 461,147,508	\$ 9,243,444	\$ 470,390,952
3	Transmission (including unclassified)	3,904,640	-	3,904,640
4	Distribution (including unclassified)	260,546,835	13,310,951	273,857,786
5	General (including unclassified)	36,537,446	3,581,902	40,119,348
6	Other Utility Plant in Service	21,622,151	2,836,324	24,458,475
7	Plant Acquisition Adjustment	4,352,357	-	4,352,357
8	Total Plant in Service	<u>788,110,937</u>	<u>28,972,621</u>	<u>817,083,558</u>
9	Accumulated Depreciation & Amortization			
10	Production	163,388,929	118,438	163,507,367
11	Transmission	1,352,855	-	1,352,855
12	Distribution	84,002,242	181,029	84,183,271
13	General	18,311,802	82,638	18,394,440
14	Other Utility	15,295,580	113,783	15,409,363
15	Plant Acquisition Adjustment	2,711,805	-	2,711,805
16	Total Accumulated Depreciation and Amortization	<u>285,063,213</u>	<u>495,888</u>	<u>285,559,101</u>
17	TOTAL NET ELECTRIC PLANT IN SERVICE	<u>503,047,724</u>	<u>28,476,733</u>	<u>531,524,457</u>
18	Additions to Rate Base:			
19	Materials and Supplies	12,036,454	58,367	12,094,821
20	Fuel Stocks	5,825,064	(539,037)	5,286,027
21	Prepayments	620,089	(622,538)	(2,449)
22	Advanced Tax Collections	(1,012,038)	124,379	(887,659)
23	Working Capital	(2,563,836)	(500,140)	(3,063,976)
24	Other	-	130,907	130,907
25	TOTAL ADDITIONS TO RATE BASE	<u>14,905,733</u>	<u>(1,348,063)</u>	<u>13,557,671</u>
26	Deductions to Rate Base:			
27	Accumulated Deferred Income Taxes	90,365,267	7,108,756	97,474,023
28	Accumulated Investment Tax Credit	-	-	-
29	Customer Advances for Construction	2,190,735	(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	-	6,174,744
36	TOTAL DEDUCTIONS TO RATE BASE	<u>98,730,746</u>	<u>6,189,318</u>	<u>104,920,064</u>
37	TOTAL SOUTH DAKOTA RATE BASE	<u>\$ 419,222,711</u>	<u>\$ 20,939,353</u>	<u>\$ 440,162,064</u>

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: BAM-2 Schedule 2, page 1, column b
Column c: BAM-2 Schedule 2, page 1, column m
Column d: column b plus column c