

<b>South Dakota JURISDICTION</b> <b>RATE BASE SUMMARY</b> <b>TEST YEAR ENDING DECEMBER 31, 2017</b>		
---	--	--

Line No.	Description	(A) (1) Test Year	(B) (2) Total Adjustments	(C) (3) Supplemental
<b>PLANT IN SERVICE</b>				
1	Production	\$83,517,617	\$0	\$83,517,617
2	Transmission	23,531,110	(4,481)	23,526,629
3	Distribution	45,646,364	0	45,646,364
4	General	8,132,840	0	8,132,840
5	Intangible	2,030,492	677,866	2,708,358
6	Total Plant in Service	<u>\$162,858,425</u>	<u>\$673,385</u>	<u>\$163,531,809</u>
<b>RESERVE FOR DEPRECIATION</b>				
7	Production	(\$34,122,116)	\$0	(\$34,122,116)
8	Transmission	(10,527,777)	0	(10,527,777)
9	Distribution	(20,085,148)	0	(20,085,148)
10	General	(3,714,965)	0	(3,714,965)
11	Intangible	(737,803)	(113,071)	(850,874)
12	Total Reserve for Depreciation	<u>(\$69,187,810)</u>	<u>(\$113,071)</u>	<u>(\$69,300,881)</u>
<b>NET PLANT IN SERVICE</b>				
13	Production	\$49,395,501	\$0	\$49,395,501
14	Transmission	13,003,334	(4,481)	12,998,852
15	Distribution	25,561,216	0	25,561,216
16	General	4,417,875	0	4,417,875
17	Intangible	1,292,689	564,795	1,857,484
18	Total Net Plant in Service	<u>\$93,670,615</u>	<u>\$560,314</u>	<u>\$94,230,929</u>
<b>OTHER RATE BASE ITEMS</b>				
20	Utility Plant Held for Future Use	\$2,786	\$0	\$2,786
21	CWIP	0	0	0
22	Materials & Supplies	1,833,976	0	1,833,976
23	Fuel Stocks	849,126	0	849,126
24	Prepayments	(1,946,936)	(1,697)	(1,948,633)
25	Customer Advances & Deposits	(73,589)	(64)	(73,653)
26	Cash Working Capital	2,531,644	(42,298)	2,489,346
27	Accumulated Deferred Income Taxes	(12,421,053)	250,587	(12,170,466)
28	Unamortized Rate Case Expense	458,334	0	458,334
29	Total Other Rate Base Items	<u>(\$8,765,712)</u>	<u>\$206,528</u>	<u>(\$8,559,184)</u>
30	<b>TOTAL AVERAGE RATE BASE</b>	<u><u>\$84,904,903</u></u>	<u><u>\$766,841</u></u>	<u><u>\$85,671,744</u></u>

(1) 2017 Test Year JCOSS  
 (2) Errata and Supplemental Adjustments  
 (3) Columns (A) + (B)