

Line No.	Description	South Dakota Test Year Average Per Books (a)	Total Pro Forma Adjustments (b)	South Dakota Pro Forma Rate Base (c)
1	Electric Plant as Booked			
2	Production	\$ 453,592	\$ 5,866	\$ 459,458
3	Transmission	107,575	(2,702)	104,873
4	Distribution	188,213	-	188,213
5	General	22,491	-	22,491
6	Common	26,014	-	26,014
7	Total Plant in Service	797,885	3,164	801,049
8	Reserve for Depreciation			
9	Production	254,730	(589)	254,141
10	Transmission	35,625	(513)	35,112
11	Distribution	75,735	(2,550)	73,185
12	General	8,006	-	8,006
13	Common	16,363	-	16,363
14	Total Reserve for Depreciation	390,459	(3,652)	386,807
15	TOTAL NET ELECTRIC PLANT IN SERVICE	407,426	6,816	414,242
16	Additions to Rate Base:			
17	Cash Working Capital	(2,498)	466	(2,032)
18	Tax Collections Available	-	(379)	(379)
19	Material and Supplies	7,206	124	7,330
20	Fuel Inventory	4,958	249	5,207
21	Prepayments	1,087	(93)	994
22	Nuclear Outage - Change of Accounting	3,531	-	3,531
23	SD Private Fuel Amortization	765	(260)	505
24	Rate Case Expense Amortization	190	118	308
25	SD AFUDC Amortization	4,824	-	4,824
26	Other Working Capital	241	-	241
27	Other	-	-	-
28	TOTAL ADDITIONS TO RATE BASE	20,304	225	20,529
29	Deductions to Rate Base:			
30	Accumulated Deferred Income Taxes	92,191	(11,856)	80,335
31	Non-Plant Assets and Liabilities	4,740	(4,027)	713
32	Interest on Customer Deposits	201	-	201
33	Customer Advances	338	83	421
34	SD SO2 Emission Allowance Sales Amortization	157	(47)	110
35	Other	-	-	-
36	TOTAL DEDUCTIONS TO RATE BASE	97,627	(15,847)	81,780
37	TOTAL SOUTH DAKOTA RATE BASE	\$ 330,103	\$ 22,888	\$ 352,991

Sources:

Line 7: Sum of lines 2 through 6
Line 14: Sum of lines 9 through 13
Line 15: Line 7 less line 14
Line 28: Sum of lines 17 through 27
Line 36: Sum of lines 30 through 35

Line 37: Line 15 plus line 28 less line 36
Column b: BAM-2, Schedule 2, page 1, column b
Column c: BAM-2, Schedule 2, page 2, column af
Column d: column b plus column c