

Line	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)	\$ 465,623,884	\$ 48,495,418	\$ 514,119,302
3	Transmission (including unclassified)	3,791,973	-	3,791,973
4	Distribution (including unclassified)	284,252,490	24,042,948	308,295,438
5	General (including unclassified)	35,656,198	8,174,519	43,830,717
6	Other Utility Plant in Service	21,856,324	1,945,332	23,801,656
7	Plant Acquisition Adjustment	4,375,022	-	4,375,022
8	Total Plant in Service	<u>815,555,891</u>	<u>82,658,217</u>	<u>898,214,108</u>
9	Accumulated Depreciation & Amortization			
10	Production	168,821,505	(42,527,903)	126,293,602
11	Transmission	715,447	33,513	748,960
12	Distribution	93,640,468	237,083	93,877,551
13	General	15,918,118	(354,740)	15,563,378
14	Other Utility	14,544,750	81,193	14,625,943
15	Plant Acquisition Adjustment	2,835,303	-	2,835,303
16	Total Accumulated Depreciation and Amortization	<u>296,475,591</u>	<u>(42,530,854)</u>	<u>253,944,737</u>
17	TOTAL NET ELECTRIC PLANT IN SERVICE	<u>519,080,300</u>	<u>125,189,071</u>	<u>644,269,371</u>
18	Additions to Rate Base:			
19	Materials and Supplies	12,417,940	852,997	13,270,937
20	Fuel Stocks	5,247,278	1,076,343	6,323,621
21	Prepayments	498,993	-	498,993
22	Advanced Tax Collections	(1,104,506)	738,343	(366,163)
23	Working Capital	(4,039,837)	4,243,767	203,930
24	Other	-	15,768,035	15,768,035
25	TOTAL ADDITIONS TO RATE BASE	<u>13,019,868</u>	<u>22,679,484</u>	<u>35,699,352</u>
26	Deductions to Rate Base:			
27	Accumulated Deferred Income Taxes	107,533,008	15,915,494	123,448,502
28	Accumulated Investment Tax Credit	-	-	-
29	Customer Advances for Construction	1,165,985	(78,161)	1,087,824
30	Customer Deposits	-	-	-
31	Accumulated Provision for Uncollectibles	-	-	-
32	Accumulated Provision for Injuries and Damages	-	-	-
33	Miscellaneous Operating Provisions	-	-	-
34	FAS 109	-	-	-
35	Other	4,056,488	7,450,730	11,507,218
36	TOTAL DEDUCTIONS TO RATE BASE	<u>112,755,481</u>	<u>23,288,063</u>	<u>136,043,544</u>
37	TOTAL SOUTH DAKOTA RATE BASE	<u>\$ 419,344,687</u>	<u>\$ 124,580,492</u>	<u>\$ 543,925,179</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 t  
Column d: column b plus column c