

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 as Booked			
2	Production	\$ 527,549	\$ 28,815	\$ 556,364
3	Transmission	132,905	(4,469)	128,436
4	Distribution	212,556	-	212,556
5	General	31,101	-	31,101
6	Common	25,996	-	25,996
7	Total Plant in Service	930,107	24,346	954,453
8	Reserve for Depreciation			
9	Production	296,502	3,685	300,187
10	Transmission	41,265	(1,009)	40,256
11	Distribution	79,885	1,384	81,269
12	General	10,285	(298)	9,987
13	Common	14,159	84	14,243
14	Total Reserve for Depreciation	442,096	3,846	445,942
15	TOTAL NET ELECTRIC PLANT IN SERVICE	488,011	20,500	508,511
16	Additions to Rate Base:			
17	Cash Working Capital	(4,381)	(2,315)	(6,696)
18	Tax Collections Available	-	(700)	(700)
19	Material and Supplies	8,432	560	8,992
20	Fuel Inventory	5,069	(805)	4,264
21	Prepayments	7,249	276	7,525
22	Regulatory Amortizations	5,086	(536)	4,550
23	Other	-	-	-
24	TOTAL ADDITIONS TO RATE BASE	21,455	(3,520)	17,935
25	Deductions to Rate Base:			
26	Accumulated Deferred Income Taxes	112,878	72	112,950
27	Non-Plant Assets and Liabilities	(1,458)	-	(1,458)
28	Interest on Customer Deposits	178	-	178
29	Customer Advances	1,487	853	2,340
30	SD SO2 Emission Allowance Sales Amortization	-	-	-
31	Other	-	-	-
32	TOTAL DEDUCTIONS TO RATE BASE	113,085	925	114,010
33	TOTAL SOUTH DAKOTA RATE BASE	\$ 396,381	\$ 16,055	\$ 412,436

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 24: Sum of lines 17 through 23
Line 32: Sum of lines 26 through 31

Line 33: Line 15 plus line 24 less line 32
Column b: BAM-2, Schedule 2, page 1, column b
Column c: BAM-2, Schedule 2, page 4, column ag
Column d: column b plus column c