

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	Plant in Service (101 & 106)			
2	Intangible Plant	\$ 4,423,112	\$ -	\$ 4,423,112
3	Production	236,405,018	246,482,912	482,887,930
4	Transmission	128,495,562	26,684,581	155,180,143
5	Distribution	195,814,527	7,960,464	203,774,991
6	General & Common Plant	46,861,829	3,849,713	50,711,542
7	Total Plant in Service (101 & 106)	612,000,048	284,977,669	896,977,717
8	Accumulated Depreciation			
9	Intangible Plant	1,805,101	-	1,805,101
10	Production	129,832,804	525,238	130,358,042
11	Transmission	53,695,727	405,299	54,101,026
12	Distribution	78,484,215	147,056	78,631,271
13	General & Common Plant	13,423,210	127,373	13,550,583
14	Total Accumulated Depreciation	277,241,057	1,204,967	278,446,024
15	TOTAL NET ELECTRIC PLANT IN SERVICE	334,758,991	283,772,702	618,531,693
16	Additions to Rate Base:			
17	Material and Supplies	6,374,614	320,670	6,695,284
18	Fuel Stocks	6,129,782	(435,573)	5,694,209
19	Prepayments	5,037,249	(5,037,249)	-
20	Advanced Tax Collection	-	(543,259)	(543,259)
21	Working Capital	-	(2,518,153)	(2,518,153)
22	Other	-	644,752	644,752
23	TOTAL ADDITIONS TO RATE BASE	17,541,645	(7,568,812)	9,972,833
24	Deductions to Rate Base:			
25	Accumulated Deferred Income Taxes	54,095,902	16,618,493	70,714,395
26	Customer Deposits	528,797	(45,679)	483,118
27	Accumulated Provision for Uncollectibles	548,421	(548,421)	-
28	Accumulated Provision for Injuries and Damages	489,158	(489,158)	-
29	Other	-	-	-
30	TOTAL DEDUCTIONS TO RATE BASE	55,662,278	15,535,235	71,197,513
31	TOTAL SOUTH DAKOTA RATE BASE	\$ 296,638,358	\$ 260,668,656	\$ 557,307,014

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 23: Sum of lines 17 through 22

Line 30: Sum of lines 25 through 29
Line 31: Line 15 plus 23 less line 30
Column b: PJS-2, Schedule 2, page 1, column b
Column c: PJS-2, Schedule 2, page 1, column m
Column d: column b plus column c