

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 in Service			
2	Production	27,892,130	8,874,285	36,766,416
3	Transmission	15,005,320	1,815,167	16,820,487
4	Distribution	15,657,013	675,458	16,332,471
5	General (including intangibles)	2,301,597	331,405	2,633,002
6	Common (including intangibles)	2,684,055	175,983	2,860,038
7	Acquisition Adjustment	567,521	(567,521)	-
8	Total Electric Plant in Service	64,107,636	11,304,777	75,412,413
9	Accumulated Depreciation			
10	Production	13,577,818	71,693	13,649,511
11	Transmission	9,057,891	(6,024)	9,051,867
12	Distribution	8,559,876	(37,566)	8,522,310
13	General (including intangibles)	1,199,751	67	1,199,818
14	Common (including intangibles)	1,206,591	(16,709)	1,189,882
15	Acquisition Adjustment	567,470	(567,470)	-
16	Total Accumulated Depreciation	34,169,397	(556,009)	33,613,388
17	TOTAL NET ELECTRIC PLANT IN SERVICE	29,938,239	11,860,786	41,799,025
18	Additions to Rate Base:			
19	Material and Supplies	810,978	65,556	876,534
20	Fuel Stocks (Propane & NG storage)	240,698	22,170	262,868
21	Prepaid Insurance	46,367	3,258	49,625
22	Unamortized Gain/Loss on Debt	249,335	(26,473)	222,862
23	Unamortized Rate Case Expense	-	87,314	87,314
24	Advanced Tax Collection	-	(39,565)	(39,565)
25	Cash Working Capital	-	51,996	51,996
26	Other	-	(107,436)	(107,436)
27	TOTAL ADDITIONS TO RATE BASE	1,347,378	56,820	1,404,198
28	Deductions to Rate Base:			
29	Accumulated Deferred Income Taxes	9,171,667	439,347	9,611,014
30	Accumulated Investment Tax Credits	-	-	-
31	Customer Advances for Construction	74,644	(1,910)	72,734
32	Customer Deposits	25,723	1,191	26,914
33	Other	-	-	-
34	TOTAL DEDUCTIONS TO RATE BASE	9,272,034	438,628	9,710,661
35	TOTAL SOUTH DAKOTA RATE BASE	\$ 22,013,583	\$ 11,478,978	\$ 33,492,561

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 27: Sum of lines 19 through 26
Line 34: Sum of lines 29 through 33

Line 35: Line 17 plus 27 less line 34
Column b: PJS-2, Schedule 2, page 1, column b
Column c: PJS-2, Schedule 2, page 1, column r
Column d: column b plus column c