

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 (including unclassified)	\$ 83,221,206	\$ 296,409	\$ 83,517,615
3	Transmission (including unclassified)	23,471,468	59,641	23,531,109
4	Distribution (including unclassified)	45,678,085	(31,720)	45,646,365
5	General (including unclassified)	8,121,115	11,725	8,132,840
6	Intangible	908,747	1,602,599	2,511,346
7	Total Plant in Service	161,400,621	1,938,654	163,339,275
8	Accumulated Depreciation & Amortization			
9	Production	33,959,567	162,548	34,122,115
10	Transmission	10,478,951	48,826	10,527,777
11	Distribution	20,113,236	(28,088)	20,085,148
12	General	3,730,350	(15,385)	3,714,965
13	Intangible	673,931	157,242	831,173
14	Total Accumulated Depreciation and Amortization	68,956,035	325,142	69,281,177
15	TOTAL NET ELECTRIC PLANT IN SERVICE	92,444,586	1,613,512	94,058,098
16	Additions to Rate Base:			
17	Big Stone Plant capitalized items	-	-	-
18	Utility Plant Held for Future Use	2,786	-	2,786
19	Materials and Supplies	1,831,014	73,045	1,904,059
20	Fuel Stocks	845,834	(164,126)	681,708
21	Cash Working Capital	2,352,212	(1,671,000)	681,213
22	Tax Collections Available	-	(69,434)	(69,434)
23	Other	468,908	(202,767)	266,141
24	TOTAL ADDITIONS TO RATE BASE	5,500,755	(2,034,283)	3,466,472
25	Deductions to Rate Base:			
26	Prepayments	1,939,652	(406,574)	1,533,078
27	Customer Advances	73,314	7,034	80,348
28	Accumulated Deferred Income Taxes	12,637,582	(215,689)	12,421,893
29	Other	-	-	-
30	TOTAL DEDUCTIONS TO RATE BASE	14,650,548	(615,229)	14,035,319
31	TOTAL SOUTH DAKOTA RATE BASE	\$ 83,294,793	\$ 194,458	\$ 83,489,251

**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 30: Sum of lines 26 through 29

Line 31: Line 15 plus line 24 less line 30  
Column b: Attachment 3b, page 1, column (b)  
Column c: Attachment 3b, page 2, column (l)  
Column d: column b plus column c