

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	\$ 948,346	\$ 18,017	\$ 966,363
3	Transmission	265,499	4,174	269,673
4	Distribution	356,364	8,141	364,505
5	General	74,636	7,454	82,090
6	Common	58,516	3,134	61,650
7	Total Plant in Service	1,703,361	40,920	1,744,281
8	Reserve for Depreciation			
9	Production	530,986	2,246	533,232
10	Transmission	67,573	393	67,966
11	Distribution	112,041	(263)	111,778
12	General	38,863	730	39,593
13	Common	27,771	54	27,825
14	Total Reserve for Depreciation	777,234	3,160	780,394
15	TOTAL NET ELECTRIC PLANT IN SERVICE	926,127	37,761	963,888
16	Additions to Rate Base:			
17	Cash Working Capital	117	(9,514)	(9,397)
18	Tax Collections Available	-	(624)	(624)
19	Material and Supplies	12,006	249	12,255
20	Fuel Inventory	4,865	277	5,142
21	Prepayments	4,837	146	4,983
22	Regulatory Amortizations	3,422	6,822	10,244
23	Other	-	2,278	2,278
24	TOTAL ADDITIONS TO RATE BASE	25,247	(366)	24,881
25	Deductions to Rate Base:			
26	Accumulated Deferred Income Taxes	160,230	3,474	163,704
27	Non-Plant Assets and Liabilities	(5,964)	-	(5,964)
28	Interest on Customer Deposits	47	-	47
29	Customer Advances	1,556	271	1,827
30	SD SO2 Emission Allowance Sales Amortization	-	-	-
31	Other	-	-	-
32	TOTAL DEDUCTIONS TO RATE BASE	155,869	3,745	159,614
33	TOTAL SOUTH DAKOTA RATE BASE	\$ 795,505	\$ 33,650	\$ 829,155

**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: JMR-2, Schedule 2, page 1, column b  
Column c: JMR-2, Schedule 2, page 4, column af  
Column d: column b plus column c