

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	42,379,827	2,265,712	44,645,539
3	Transmission	39,087,450	6,527,624	45,615,074
4	Distribution	21,067,338	1,499,452	22,566,790
5	General (including intangibles)	2,760,484	674,248	3,434,732
6	Common (including intangibles)	3,988,225	512,081	4,500,306
7	Acquisition Adjustment	523,994	(3,286)	520,708
8	Total Electric Plant in Service	109,807,318	11,475,831	121,283,149
9	Accumulated Depreciation			
10	Production	14,860,191	134,503	14,994,694
11	Transmission	8,833,349	(36,464)	8,796,885
12	Distribution	9,703,992	31,023	9,735,015
13	General (including intangibles)	1,091,423	14,050	1,105,473
14	Common (including intangibles)	1,896,566	7,124	1,903,690
15	Acquisition Adjustment	521,675	-	521,675
16	Decomm. Of Power Plants	338,092	4,185	342,277
17	Total Accumulated Depreciation	37,245,288	154,421	37,399,709
18	TOTAL NET ELECTRIC PLANT IN SERVICE	72,562,030	11,321,410	83,883,440
19	Additions to Rate Base:			
20	Material and Supplies	1,763,624	167,526	1,931,150
21	Fuel Stocks (Propane & NG storage)	197,472	23,217	220,689
22	Prepaid Insurance	78,127	(4,589)	73,538
23	Unamortized Gain/Loss on Debt	87,995	(23,478)	64,517
24	Unamortized Rate Case Expense	-	148,538	148,538
25	Advanced Tax Collection	-	(56,733)	(56,733)
26	Cash Working Capital	-	(579,746)	(579,746)
27	Other	2,580,434	(1,001,057)	1,579,378
28	TOTAL ADDITIONS TO RATE BASE	4,707,652	(1,326,322)	3,381,331
29	Deductions to Rate Base:			
30	Accumulated Deferred Income Taxes	13,361,143	(178,818)	13,182,325
31	Accumulated Investment Tax Credits	159,044	30,741	189,785
32	Customer Advances for Construction	88,337	(2,290)	86,047
33	Customer Deposits	-	-	-
34	Other	-	-	-
35	TOTAL DEDUCTIONS TO RATE BASE	13,608,524	(150,367)	13,458,157
36	TOTAL SOUTH DAKOTA RATE BASE	\$ 63,661,158	\$ 10,145,455	\$ 73,806,613

Sources:

Line 8: Sum of lines 2 through 7
Line 17: Sum of lines 10 through 16
Line 18: Line 8 less line 17
Line 28: Sum of lines 20 through 27
Line 35: Sum of lines 30 through 34

Line 36: Line 18 plus 28 less line 35
Column b: BAM-2, Schedule 2, page 1, column b
Column c: BAM-2, Schedule 2, page 1, column c
Column d: column b plus column c