

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)	\$ 125,674,880	\$ 26,406,947	\$ 152,081,827
3	Transmission (including unclassified)	78,143,383	(24,069,347)	54,074,036
4	Distribution (including unclassified)	71,795,264	1,136,598	72,931,862
5	General (including unclassified)	11,420,440	406,467	11,826,907
6	Intangible	4,760,092	641,248	5,401,340
7	Total Plant in Service	291,794,059	4,521,913	296,315,972
8	Accumulated Depreciation & Amortization			
9	Production	48,068,516	2,295,198	50,363,714
10	Transmission	17,363,222	(2,598,104)	14,765,118
11	Distribution	27,956,758	(173,581)	27,783,177
12	General	4,636,068	47,836	4,683,904
13	Intangible	1,739,551	105,454	1,845,005
14	Total Accumulated Depreciation and Amortization	99,764,115	(323,197)	99,440,918
15	TOTAL NET ELECTRIC PLANT IN SERVICE	192,029,944	4,845,111	196,875,055
16	Additions to Rate Base:			
17	Unamortized Rate Case Expense	-	159,547	159,547
18	Utility Plant Held for Future Use	184	8	192
19	Materials and Supplies	4,468,668	714,217	5,182,885
20	Fuel Stocks	986,957	57,704	1,044,661
21	Cash Working Capital	1,001,763	(896,812)	104,951
22	Tax Collections Available	-	(99,144)	(99,144)
23	Other	-	-	-
24	TOTAL ADDITIONS TO RATE BASE	6,457,572	(64,481)	6,393,091
25	Deductions to Rate Base:			
26	Prepayments	(6,325,726)	(654,702)	(6,980,428)
27	Customer Advances	237,582	51,970	289,552
28	Accumulated Deferred Income Taxes	28,970,450	(3,592,643)	25,377,807
29	Other	-	-	-
30	TOTAL DEDUCTIONS TO RATE BASE	22,882,306	(4,195,375)	18,686,931
31	TOTAL SOUTH DAKOTA RATE BASE	\$ 175,605,210	\$ 8,976,005	\$ 184,581,215

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: PJS-2 Sch 2, page 1, column (b)
Column c: PJS-2 Sch 2, page 4, column (u)
Column d: column b plus column c