

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	\$ 1,083,219	\$ 69,007	\$ 1,152,226
3	Transmission	327,282	19,339	346,621
4	Distribution	478,689	64,845	543,534
5	General	109,589	24,248	133,837
6	Common	82,629	10,527	93,156
7	Total Plant in Service	2,081,408	187,966	2,269,374
8	Reserve for Depreciation			
9	Production	601,477	1,339	602,816
10	Transmission	81,870	267	82,137
11	Distribution	136,597	4,627	141,224
12	General	53,449	3,827	57,276
13	Common	35,994	2,507	38,501
14	Total Reserve for Depreciation	909,387	12,567	921,954
15	TOTAL NET ELECTRIC PLANT IN SERVICE	1,172,021	175,399	1,347,420
16	Additions to Rate Base:			
17	Cash Working Capital	(3,439)	(11,038)	(14,477)
18	Tax Collections Available	-	(742)	(742)
19	Material and Supplies	15,527	1,063	16,590
20	Fuel Inventory	6,426	(1,798)	4,628
21	Prepayments	7,170	427	7,597
22	Regulatory Amortizations	2,882	9,419	12,301
23	Other	-	-	-
24	TOTAL ADDITIONS TO RATE BASE	28,566	(2,669)	25,897
25	Deductions to Rate Base:			
26	Accumulated Deferred Income Taxes	142,351	25,016	167,367
27	Non-Plant Assets and Liabilities	(4,289)	(1,552)	(5,841)
28	Interest on Customer Deposits	48	-	48
29	Customer Advances	3,438	720	4,158
30	SD SO2 Emission Allowance Sales Amortization	-	-	-
31	Other	-	-	-
32	TOTAL DEDUCTIONS TO RATE BASE	141,548	24,185	165,733
33	TOTAL SOUTH DAKOTA RATE BASE	\$ 1,059,039	\$ 148,546	\$ 1,207,585

Sources:

Line 7: Sum of lines 2 through 6	Column b: EJP-2, Schedule 2, page 1, column b
Line 14: Sum of lines 9 through 13	Column c: EJP-2, Schedule 2, page 4, column w
Line 15: Line 7 less line 14	Column d: column b plus column c
Line 24: Sum of lines 17 through 23	
Line 32: Sum of lines 26 through 31	