

Line	Description	South Dakota Test Year Average Per Books	Total Settlement Adjustments	South Dakota Pro Forma Rate Base
	(a)	(b)	(c)	(d)
1	Electric Plant in Service			
2	Intangible Plant	\$ -	2,047,105	\$ 2,047,105
3	Production Plant	635,436,902	22,316,928	657,753,830
4	Transmission Plant	251,770,693	(234,338,954)	17,431,739
5	Distribution Plant	532,540,517	23,035,972	555,576,489
6	General Plant	136,485,285	(11,415,857)	125,069,428
7	Plant Acquisition Adjustment	4,244,287	(62,635)	4,181,652
8	Other Utility Plant	31,993,003	(2,257,734)	29,735,269
9	Total Electric Plant in Service	1,592,470,687	(200,675,174)	1,391,795,513
10				
11	Accumulated Depreciation & Amortization			
12	Intangible	-	204,711	204,711
13	Production	234,863,174	4,704,378	239,567,552
14	Transmission	43,614,043	(39,166,457)	4,447,586
15	Distribution	172,208,377	14,731,188	186,939,565
16	General	31,486,885	(1,234,497)	30,252,388
17	Plant Acquisition Adjustment	3,773,553	29,664	3,803,217
18	Other Utility Plant	11,384,553	854,069	12,238,622
19	Total Accumulated Depreciation & Amortization	497,330,585	(19,876,944)	477,453,640
20				
21	TOTAL NET ELECTRIC PLANT IN SERVICE	1,095,140,102	(180,798,230)	914,341,872
22				
23	Additions to Rate Base			
24	Fuel Stocks	5,184,344	(153,807)	5,030,537
25	Materials & Supplies	35,022,703	(4,896,627)	30,126,076
26	Prepaid Expenses	1,825,343	57,593	1,882,936
27	Cash Working Capital	(1,370,190)	(1,917,399)	(3,287,589)
28	Advanced Tax Collections	-	(149,287)	(149,287)
29	Other	-	213,423	213,423
30	TOTAL ADDITIONS TO RATE BASE	40,662,200	(6,846,105)	33,816,095
31				
32	Deductions to Rate Base			
33	Customer Deposits	1,386,492	-	1,386,492
34	Customer Advances	7,799,671	(1,705,499)	6,094,172
35	Other Rate Base Items - Non Tax	(352,422)	190,231	(162,191)
36	Other Rate Base Items - Tax	168,561,562	(38,957,008)	129,604,554
37	BHSC Allocated Plant ADIT	2,352,733	(654,321)	1,698,412
38	TOTAL DEDUCTIONS TO RATE BASE	179,748,036	(41,126,597)	138,621,439
39				
40	TOTAL SOUTH DAKOTA RATE BASE	956,054,266	(146,517,738)	809,536,528

SOURCES:

Line 9: sum of lines 2 through 8
Line 19: sum of lines 12 through 18
Line 21: line 9 less line 19
Line 30: sum of lines 24 through 29
Line 38: sum of lines 33 through 37
Line 40: line 21 + line 31 - line 38

Column b: BAM-2 Sch 2 column b
Column c: BAM-2 Sch 2 column o
Column d: column b plus column c