

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	Gas Plant in Service (101)			
2	Distribution	76,474,494	3,042,745	79,517,239
3	General	13,974,220	1,235,613	15,209,833
4	Common	9,302,599	531,740	9,834,339
5	Total Gas Plant in Service (101)	99,751,313	4,810,098	104,561,411
6	Accumulated Depreciation			
7	Distribution	41,543,669	57,838	41,601,507
8	General	4,513,006	17,982	4,530,988
9	Common	3,281,385	(78,935)	3,202,451
10	Total Accumulated Depreciation	49,338,060	(3,115)	49,334,946
11	TOTAL NET GAS PLANT IN SERVICE	50,413,253	4,813,213	55,226,466
12	Additions to Rate Base:			
13	Material and Supplies	553,406	17,207	570,613
14	Fuel Stocks (Propane & NG storage)	-	-	-
15	Prepaid Insurance	107,161	(1,213)	105,948
16	Unamortized Gain/Loss on Debt	372,088	(67,107)	304,981
17	Unamortized Rate Case Expense	163,176	2,175	165,351
18	Advanced Tax Collection	-	(117,099)	(117,099)
19	Cash Working Capital	-	(758,062)	(758,062)
20	Other	-	-	-
21	TOTAL ADDITIONS TO RATE BASE	1,195,831	(924,099)	271,732
22	Deductions to Rate Base:			
23	Accumulated Deferred Income Taxes	10,284,457	(67,902)	10,216,555
24	Accumulated Investment Tax Credits	-	-	-
25	Customer Advances for Construction	925,485	51,522	977,007
26	Customer Deposits	172,145	7,970	180,115
27	Other	-	-	-
28	TOTAL DEDUCTIONS TO RATE BASE	11,382,087	(8,410)	11,373,677
29	TOTAL SOUTH DAKOTA RATE BASE	\$ 40,226,997	\$ 3,897,524	\$ 44,124,521

Sources:

Line 5: Sum of lines 2 through 4
Line 10: Sum of lines 7 through 9
Line 11: Line 5 less line 10
Line 21: Sum of lines 13 through 20
Line 28: Sum of lines 23 through 27

Line 29: Line 11 plus 21 less line 28
Column b: PJS-2, Schedule 2, page 1, column b
Column c: PJS-2, Schedule 2, page 1, column I
Column d: column b plus column c