

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	Plant in Service (101 & 106)			
2	Intangible Plant	\$ 4,823,996	\$ 363,207	\$ 5,187,203
3	Production/Other Storage	5,914,724	-	5,914,724
4	Distribution	217,325,198	21,177,898	238,503,096
5	General Plant	22,026,099	77,614	22,103,713
6	Total Plant in Service (101 & 106)	250,090,017	21,618,719	271,708,736
7	Accumulated Depreciation			
8	Intangible Plant	3,235,092	18,161	3,253,252
9	Production/Other Storage	3,010,525	33,713	3,044,238
10	Distribution	76,021,045	(1,519,156)	74,501,889
11	General Plant	7,027,069	(26,500)	7,000,569
12	Total Accumulated Depreciation	89,293,730	(1,493,782)	87,799,948
13	TOTAL NET GAS PLANT IN SERVICE	160,796,286	23,112,502	183,908,788
14	Additions to Rate Base:			
15	Material and Supplies	1,169,014	36,889	1,205,903
16	Fuel Stocks	2,637,844	(1,038,032)	1,599,812
17	Prepayments	62,564	(212)	62,352
18	Advanced Tax Collection	(206,000)	101,442	(104,558)
19	Working Capital	(1,947,000)	183,600	(1,763,400)
20	Other	-	69,072	69,072
21	TOTAL ADDITIONS TO RATE BASE	1,716,421	(647,241)	1,069,179
22	Deductions to Rate Base:			
23	Accumulated Deferred Income Taxes	28,900,672	(323,430)	28,577,242
24	Accumulated Investment Tax Credits	63	-	63
25	Customer Advances for Construction	1,997,795	57,981	2,055,776
26	Customer Deposits	134,289	3,880	138,169
27	Accumulated Provision for Uncollectibles	260,559	(35,690)	224,869
28	Accumulated Provision for Injuries and Damages	53,481	7,912	61,393
29	Other	418,070	20,308	438,378
30	TOTAL DEDUCTIONS TO RATE BASE	31,764,928	(269,039)	31,495,889
31	TOTAL SOUTH DAKOTA RATE BASE	\$ 130,747,780	\$ 22,734,299	\$ 153,482,079

Sources:

Line 6: Sum of lines 2 through 5
Line 12: Sum of lines 8 through 11
Line 13: Line 6 less line 12
Line 21: Sum of lines 15 through 20
Line 30: Sum of lines 23 through 29
Line 31: Line 13 plus 21 less line 30

Column b: EJP-5, Schedule 2, page 1, column b
Column c: EJP-5, Schedule 2, page 1, column n
Column d: column b plus column c