

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	Production	\$ 30,170	\$ -	\$ 30,170
3	Distribution	165,762,065	1,109,697	166,871,762
4	General	7,604,535	-	7,604,535
5	Common	7,337,106	-	7,337,106
6	Total Gas Plant in Service (101)	<u>180,733,876</u>	<u>1,109,697</u>	<u>181,843,573</u>
7	Gas - Completed Construction Not Classified (106)	-	-	-
8	Total Plant in Service (101 and 106)	180,733,876	1,109,697	181,843,573
9	Accumulated Depreciation			
10	Production	-	-	-
11	Distribution	72,394,322	(8,761)	72,385,561
12	General	3,551,291	(107,271)	3,444,021
13	Common	2,453,693	46,035	2,499,728
14	Total Accumulated Depreciation	<u>78,399,306</u>	<u>(69,997)</u>	<u>78,329,309</u>
15	TOTAL NET GAS PLANT IN SERVICE	<u>102,334,570</u>	<u>1,179,693</u>	<u>103,514,263</u>
16	Additions to Rate Base:			
17	Material and Supplies	2,097,674	563,531	2,661,205
18	Fuel Stocks (Propane & NG storage)	664,125	(272,896)	391,229
19	Prepayments	593,332	111,722	705,054
20	Advanced Tax Collection	-	(148,685)	(148,685)
21	Cash Working Capital	-	(1,245,028)	(1,245,028)
22	Other	-	26,141	26,141
23	TOTAL ADDITIONS TO RATE BASE	<u>3,355,131</u>	<u>(965,215)</u>	<u>2,389,916</u>
24	Deductions to Rate Base:			
25	Accumulated Deferred Income Taxes	9,478,367	19,340	9,497,707
26	Customer Advances for Construction	198,367	9,308	207,675
27	Accumulated Provision for Uncollectibles	117,125	(117,125)	-
28	Accumulated Provision for Injuries and Damages	120,234	(120,234)	-
29	Other	-	-	-
30	TOTAL DEDUCTIONS TO RATE BASE	<u>9,914,093</u>	<u>(208,711)</u>	<u>9,705,382</u>
31	TOTAL SOUTH DAKOTA RATE BASE	<u>\$ 95,775,608</u>	<u>\$ 423,189</u>	<u>\$ 96,198,797</u>

Sources:

Line 6: Sum of lines 2 through 5
Line 8: Line 6 plus line 7
Line 14: Sum of lines 10 through 13
Line 15: Line 8 less line 14
Line 23: Sum of lines 17 through 22

Line 30: Sum of lines 25 through 30
Line 31: Line 15 plus 23 less line 30
Column (b): PJS-2, Schedule 2, column (b)
Column (c): PJS-2, Schedule 2, column (i)
Column (d): column (b) plus column (c)