

Volume 1 – Section 3

Statements A through R showing Cost of Service, including Schedules as appropriate

SDPUC Rules

<u>Section</u>	<u>Stmnt</u>	<u>Schd</u>	<u>Description</u>	<u>Sponsoring Individual</u>
20:10:13:51	A		Balance sheet	Beithon
20:10:13:52	B		Income statement	Beithon
20:10:13:53	C		Earned surplus statements	Beithon
20:10:13:54	D		Cost of plant	Sem
20:10:13:55		D-1	Detailed plant accounts	Sem
20:10:13:56		D-2	Plant addition and retirement for test period	Sem
20:10:13:57		D-3	Working papers showing plant accounts on an average basis for test period	Sem
20:10:13:58		D-4	Plant account working papers for previous years	Sem
20:10:13:59		D-5	Working papers on capitalizing interest and other overheads during construction	Sem
20:10:13:60		D-6	Changes in intangible plant working papers	Sem
20:10:13:61		D-7	Working papers on plant in service not used and useful	Sem
20:10:13:62		D-8	Property records working papers	Sem
20:10:13:63		D-9	Working papers for plant acquired for which regulatory approval has not been obtained	Sem
20:10:13:64	E		Accumulated depreciation	Sem
20:10:13:65		E-1	Working papers on recorded changes to accumulated depreciation	Sem
20:10:13:66		E-2	Working papers on depreciation and amortization method	Sem
20:10:13:67		E-3	Working papers on allocation of overall accounts	Sem
20:10:13:68	F		Working capital	Sem
20:10:13:69		F-1	Monthly balances for materials, supplies, fuel stocks, and prepayments	Sem
20:10:13:70		F-2	Monthly balances for two years immediately preceding test year	Sem
20:10:13:71		F-3	Data used in computing working capital	Sem
20:10:13:72	G		Rate of return/Debt capital/Preferred stock capital/Common stock capital	Beithon
20:10:13:76		G-1	Stock dividends, stock splits or changes in par or stated value	Beithon
20:10:13:77		G-2	Common stock information	Beithon
20:10:13:78		G-3	Reacquisition of bonds or preferred stock	Beithon
20:10:13:79		G-4	Earnings per share for claimed rate of return	Beithon
20:10:13:80	H		Operating and maintenance expenses	Beithon
20:10:13:81		H-1	Adjustments to operating and maintenance expenses	Beithon
20:10:13:82		H-2	Cost of power and gas	Beithon
20:10:13:83		H-3	Working papers for listed expense accounts	Beithon
20:10:13:84		H-4	Working papers for interdepartmental transactions	Beithon
20:10:13:85	I		Operating revenues	Prazak
20:10:13:86	J		Depreciation expense	Beithon
20:10:13:87		J-1	Expense charged other than prescribed depreciation	Beithon
20:10:13:88	K		Income taxes	Beithon
20:10:13:89		K-1	Working papers for federal income taxes	Beithon
20:10:13:90		K-2	Differences in book and tax depreciation	Beithon
20:10:13:91		K-3	Working papers for consolidated federal income tax	Beithon
20:10:13:92		K-4	Working papers for an allowance for current tax greater than tax calculated at consolidated rate	Beithon
20:10:13:93		K-5	Working papers for claimed allowances for state income taxes	Beithon
20:10:13:94	L		Other taxes	Beithon
20:10:13:95		L-1	Working papers for adjusted taxes	Beithon
20:10:13:96	M		Overall cost of service	Beithon
20:10:13:97	N		Allocated cost of service	Beithon
20:10:13:98	O		Comparison of cost of service	Beithon
20:10:13:99		O-1	Derivation of increased rates (not required)	N/A
20:10:13:100	P		Fuel cost adjustment factor	Beithon
20:10:13:101	Q		Description of utility operations	Brause
20:10:13:102	R		Purchases from affiliated companies	Beithon