

Statement A

20:10:13:51. Statement A -- Balance sheet. Statement A shall include balance sheets in the form prescribed in the FERC's uniform systems of accounts for public utilities and licensees or for gas companies, 18 C.F.R. 101 (April 1, 1985), and in any other form if ordered by the commission. They shall be as of the beginning and end of the test period and the most recently available balance sheet containing any applicable footnotes.

Source: 2 SDR 90, effective July 7, 1976; 12 SDR 86, effective November 24, 1985; 12 SDR 151, 12 SDR 155, effective July 1, 1986.

General Authority: SDCL 49-34A-4.

Law Implemented: SDCL 49-34A-7, 49-34A-10, 49-34A-12, 49-34A-41.

| Line No. | ASSETS AND OTHER DEBITS (a) | *Note 1 Non-Jurisdictional (b) | SD & NE Electric & Gas Jurisdictional (c) |
|----------|--|--------------------------------------|---|
| | | | |
| 1 | UTILITY PLANT | | |
| 2 | Utility Plant (101-106, 114) | 3,165,651,875 | 802,144,764 |
| 3 | Construction Work in Progress (107) | 109,569,317 | 78,032,769 |
| 4 | TOTAL Utility Plant | 3,275,221,192 | 880,177,533 |
| 5 | (Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115) | (1,391,553,351) | (358,655,516) |
| 6 | NET Utility Plant | 1,883,667,841 | 521,522,017 |
| 7 | | | |
| 8 | Utility Plant Adjustment - Goodwill (116) | 261,349,207 | 93,779,293 |
| 9 | Gas Stored Underground - Noncurrent (117) | 32,122,719 | 0 |
| 10 | OTHER PROPERTY AND INVESTMENTS | | |
| 11 | Nonutility Property (121) | 6,749,606 | 0 |
| 12 | (Less) Accum. Prov. For Depr. Amort. Depl. (122) | (1,070,744) | 0 |
| 13 | Investment in Associated Companies (123) | 0 | 0 |
| 14 | Investment in Subsidiary Companies (123.1) | 18,941,241 | 0 |
| 15 | Other Investments (124) | 18,169,316 | 20,080,970 |
| 16 | Special Funds (125-128) | 21,180,603 | 0 |
| 17 | LT Portion of Derivative Assets - Hedges | 0 | 0 |
| 18 | TOTAL Other Property and Investments | 63,970,022 | 20,080,970 |
| 19 | CURRENT AND ACCRUED ASSETS | | |
| 20 | Cash (131) | 9,827,478 | 117,551 |
| 21 | Other Special Deposits (134) | 14,798,104 | 0 |
| 22 | Working Funds (135) | 34,150 | 6,225 |
| 23 | Temporary Cash Investments (136) | 0 | 0 |
| 24 | Notes Receivable (141) | 0 | 0 |
| 25 | Customer Accounts Receivable (142) | 55,612,978 | 11,741,235 |
| 26 | Other Accounts Receivable (143) | 12,209,572 | 258,933 |
| 27 | (Less) Accum. Prov. for Uncollectible Acct.-Credit (144) | (4,910,526) | (1,350,887) |
| 28 | Accounts Receivable from Assoc. Companies (146) | 262,894 | 0 |
| 29 | Fuel Stock (151) | 2,224,001 | 5,518,661 |
| 30 | Plant Material and Operating Supplies (154) | 20,062,004 | 7,793,402 |
| 31 | Merchandise (155) | 0 | 0 |
| 32 | Other Materials and Supplies (156) | 0 | 0 |
| 33 | Stores Expenses Undistributed (163) | 0 | 0 |
| 34 | Gas Stored Underground - Current (164.1) | 22,003,842 | 3,356,081 |
| 35 | Prepayments (165) | (3,106,335) | 11,498,588 |
| 36 | Interest and Dividends Receivable (171) | 0 | 0 |
| 37 | Rents Receivable (172) | 204,522 | 13,392 |
| 38 | Accrued Utility Revenues (173) | 39,096,821 | 8,716,227 |
| 39 | Miscellaneous Current and Accrued Assets (174) | 19,683 | 0 |
| 40 | Derivative Instrument Assets (175) | 0 | 0 |
| 41 | (Less) Long-Term Portion of Derivative Instrument Assets | 0 | 0 |
| 42 | Derivative Instrument Assets - Hedges (176) | 0 | 0 |
| 43 | (Less) Long-Term Portion of Derivative Instrument Assets - Hedges | 0 | 0 |
| 44 | TOTAL Current and Accrued Assets | 168,339,188 | 47,669,408 |
| 45 | DEFERRED DEBITS | | |
| 46 | Unamortized Debt Expenses (181) | 8,759,668 | 1,369,149 |
| 47 | Other Regulatory Assets (182.3-182.9) | 298,936,432 | 56,828,589 |
| 48 | Prelim. Survey and Investigation Charges (Electric) (183) | 1,185,617 | 0 |
| 49 | Clearing Accounts (184) | 0 | 25,207 |
| 50 | Temporary Facilities (185) | 0 | 0 |
| 51 | Miscellaneous Deferred Debits (186) | 363,135 | 1,580 |
| 52 | Unamortized Loss on Reacquired Debt (189) | 10,085,074 | 2,508,009 |
| 53 | Accumulated Deferred Income Taxes (190) | 80,861,804 | 15,445,929 |
| 54 | Unrecovered Purchased Gas Costs (191) | 20,858,620 | 6,007,289 |
| 55 | TOTAL Deferred Debits | 421,050,350 | 82,185,752 |
| 56 | TOTAL Assets and other Debits | 2,830,499,327 | 765,237,440 |
| 57 | | | |
| 58 | *Note 1 - Non-Jurisdictional includes Montana operations and other assets that are not at issue in this docket | | |

| Line No. | LIABILITIES AND OTHER CREDITS | *Note 1 | SD & NE Electric & Gas |
|----------|--|----------------------|------------------------|
| | | Non-Jurisdictional | Jurisdictional |
| | (a) | (b) | (c) |
| 1 | PROPRIETARY CAPITAL | | |
| 2 | Common Stock Issued (201) | 427,537 | 0 |
| 3 | Preferred Stock Issued (204) | 0 | 0 |
| 4 | Premium on Capital Stock (207) | 0 | 0 |
| 5 | Other Paid-in Capital (208 - 211) | 801,715,869 | 124,674,118 |
| 6 | (Less) Discount on Capital Stock (213) | 0 | 0 |
| 7 | (Less) Capital Stock Expense (214) | 0 | 0 |
| 8 | Retained Earnings (215, 215.1, 216) | 69,496,438 | 174,513,683 |
| 9 | Unappropriated Undistributed Subsidiary Earnings (216.1 to 216.4) | 2,171,600 | 0 |
| 10 | (Less) Reacquired Capital Stock (217) | (92,625,490) | 0 |
| 11 | Accumulated Other Comprehensive Income (219) | 1,310,962 | 0 |
| 12 | TOTAL Proprietary Capital | 782,496,916 | 299,187,801 |
| 13 | LONG-TERM DEBT | | |
| 14 | Bonds (221) | 936,205,000 | 219,000,000 |
| 15 | Advances from Associated Companies (223) | 0 | 0 |
| 16 | Other Long-Term Debt (224) | 26,976,900 | 0 |
| 17 | (Less) Unamortized Discount on Long-Term Debt-Debit (226) | (89,463) | 0 |
| 18 | TOTAL Long-Term Debt | 963,092,437 | 219,000,000 |
| 19 | OTHER NONCURRENT LIABILITIES | | |
| 20 | Obligations Under Capital Leases (227) | 28,604,551 | 0 |
| 21 | Accumulated Provision for Property Insurance (228.1) | | |
| 22 | Accumulated Provision for Injuries and Damages (228.2) | 10,157,049 | 780,077 |
| 23 | Accumulated Provision for Pensions and Benefits (228.3) | 13,416,977 | 4,189,192 |
| 24 | Accumulated Miscellaneous Operating Provisions (228.4) | 143,544,879 | 20,924,102 |
| 25 | Accumulated Provision for Rate Refunds (229) | 32,809,871 | 0 |
| 26 | Asset Retirement Obligations (230) | 16,595,160 | 3,553,924 |
| 27 | LT Portion of Derivative Instrument Liabilities - Hedges (245) | 0 | 0 |
| 28 | TOTAL Other Noncurrent Liabilities | 245,128,487 | 29,447,295 |
| 29 | CURRENT AND ACCRUED LIABILITIES | | |
| 30 | Notes Payable (231) | 169,944,429 | 0 |
| 31 | Accounts Payable (232) | 52,730,641 | 17,327,325 |
| 32 | Notes Payable to Associated Companies (233) | 0 | 0 |
| 33 | Accounts Payable to Associated Companies (234) | 4,254,426 | 0 |
| 34 | Customer Deposits (235) | 6,107,350 | 949,817 |
| 35 | Taxes Accrued (236) | 9,356,322 | 69,516,761 |
| 36 | Interest Accrued (237) | 17,212,953 | 3,747,508 |
| 37 | Dividends Declared (238) | 0 | 0 |
| 38 | Tax Collections Payable (241) | 473,567 | 738,835 |
| 39 | Miscellaneous Current and Accrued Liabilities (242) | 38,470,168 | 17,640,073 |
| 40 | Obligations Under Capital Leases (243) | 1,707,428 | 0 |
| 41 | Derivative Instrument Liabilities (244) | 0 | 0 |
| 42 | (Less) Long-Term Portion of Derivative Instrument Liabilities | 0 | 0 |
| 43 | Derivative Instrument Liabilities - Hedges (245) | 0 | 0 |
| 44 | (Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges | 0 | 0 |
| 45 | TOTAL Current and Accrued Liabilities | 300,257,284 | 109,920,319 |
| 46 | DEFERRED CREDITS | | |
| 47 | Customer Advances for Construction (252) | 30,302,159 | 0 |
| 48 | Other Deferred Credits (253) | 57,743,427 | 25,687,329 |
| 49 | Other Regulatory Liabilities (254) | 17,124,109 | 9,830,372 |
| 50 | Accumulated Deferred Investment Tax Credits (255) | 0 | 644,714 |
| 51 | Unamortized Gain on Reacquired Debt (257) | 0 | 0 |
| 52 | Accumulated Deferred Income Taxes (281) | 0 | 0 |
| 53 | Accumulated Deferred Income Taxes (282) | 242,174,633 | 58,858,021 |
| 54 | Accumulated Deferred Income Taxes (283) | 192,179,875 | 12,661,589 |
| 55 | TOTAL Deferred Credits | 539,524,203 | 107,682,025 |
| 56 | TOTAL Liabilities and Other Credits | 2,830,499,327 | 765,237,440 |

58 *Note 1 - Non-Jurisdictional includes Montana operations and other assets that are not at issue in this docket