

Schedule D-1

20:10:13:55. Schedule D-1 -- Detailed plant accounts. Schedule D-1 shall include the amounts by detail plant accounts in columnar form similar to statement D for each of the above accounts prescribed by the FERC's uniform systems of accounts for public utilities and licensees or for gas companies, 18 C.F.R. 101 (April 1, 1985), with subtotals by functional classification. To the extent plant costs are not available by detailed plant accounts they may be shown by functional classifications.

Source: 2 SDR 90, effective July 7, 1976; 12 SDR 86, effective Nov 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.	Account No.	Description	Plant Balance 9/30/2013	Additions & Transfers	Retirements	Ending Balance 9/30/2014
	(a)	(b)	(c)	(d)	(e)	(f)
1		STEAM GENERATION				
2	310	310.0-Land & Land Rights	367,961	0	0	367,961
3	311	311.0 Struct & Improvements	23,221,003	69,792	(162,208)	23,128,588
4	312	312.0-Boiler Plant Equipment	78,436,827	27,362,204	(810,381)	104,988,649
5	314	314.0-Turbo-Generator Units	23,649,869	2,808,683	(1,350,586)	25,107,966
6	315	315.0-Accessory Electric Equipment	10,280,317	837,303	(194,759)	10,922,860
7	316	316.0-Misc Power Plant Equipment	1,903,283	305,153	(14,022)	2,194,415
8		TOTAL Steam Generation	137,859,260	31,383,135	(2,531,955)	166,710,439
9						
10		OTHER GENERATION				
11	340	340.0-Other Production-Diesel-Land	82,483	0	0	82,483
12	341	341.0-Other Production-Diesel-Struc	10,312,668	941,816	(7,951)	11,246,533
13	342	342.0-Other Production-Diesel-Fuel	3,334,663	7,073	(38,313)	3,303,423
14	342	342.1-GT Pipelines	1,408,976	0	0	1,408,976
15	342	342.2-GT Compressors	487,130	0	0	487,130
16	343	343.0-Prime Movers & Generators	47,354,642	1,327,645	(234,590)	48,447,697
17	344	344.0-Movers and Generators	8,271,969	13,278	0	8,285,247
18	345	345.0-Accessory Electric Equipment	3,439,632	20,161	(2,950)	3,456,843
19	346	346.0 Other Prod Power Plant Equip	575,362	32,662	(416)	607,608
20		TOTAL Other Generation	75,267,525	2,342,635	(284,221)	77,325,940
21						
22		TRANSMISSION				
23	350	350.1-Transmission Land	329,270	0	0	329,270
24	350	350.2-Trans Land Rights	1,154,697	0	0	1,154,697
25	352	352.0-Trans Elec Structures & Impro	3,190,500	536,871	0	3,727,371
26	353	353.0-Trans Elec Station Equipment	57,144,640	1,210,682	(316,823)	58,038,500
27	355	355.0-Tran Elec Poles & Fixtures	36,774,435	2,522,119	(329,624)	38,966,931
28	356	356.0-Tran Elec OH Conductors & Dev	23,303,826	2,953,496	(171,834)	26,085,488
29	357	357.0-Trans-UG Conduit	425,140	0	0	425,140
30	358	358.0-Trans-UG Conductor & Device	2,389,365	0	0	2,389,365
31		TOTAL Transmission	124,711,874	7,223,168	(818,280)	131,116,762
32						
33		DISTRIBUTION				
34	360	360.1-Dist. Land	538,577	12,254	0	550,831
35	360	360.2-Dist. Land Rights	197,288	0	0	197,288
36	361	361.0-Dist. EL Structures & Imp	680,888	55,711	0	736,599
37	362	362.0-Dist. Elec Station Equip	28,130,926	1,570,946	(134,337)	29,567,535
38	364	364.0-Dist. Poles & Fixtures	33,402,071	2,465,425	(443,412)	35,424,084
39	365	365.0-Dist. Overhead Conductor	19,649,607	1,032,291	(1,210,741)	19,471,157
40	366	366.0-Dist. UG Conduit	8,633,500	84,202	0	8,717,702
41	367	367.0-Dist. UG Conductor & Dev	35,315,693	2,617,465	(471,656)	37,461,503
42	368	368.0-Dist. Line Transformer	33,137,903	1,162,612	(476,890)	33,823,625
43	369	369.1-Dist. Service Overhead	16,166,871	33,401	(63,513)	16,136,758
44	369	369.2-Dist. UG Service	871,734	372,065	(20,991)	1,222,808
45	370	370.0-Dist. Meters Electric	8,123,441	498,288	(79,647)	8,542,083
46	371	371.0-Dist.-Install on Cust/RG	97,240	22,041	(6,744)	112,537
47	373	373.1-Dist Street Lighting & Signal	7,184,163	241,676	(16,223)	7,409,616
48		TOTAL Distribution	192,129,902	10,168,377	(2,924,153)	199,374,126

Line No.	Account No.	Description	Plant Balance 9/30/2013	Additions & Transfers	Retirements	Ending Balance 9/30/2014
	(a)	(b)	(c)	(d)	(e)	(f)
1		INTANGIBLE				
2	303	303.1-Intan Plant 10 Year Software	33,007	0	(33,007)	0
3	303	303.5-Intan Plant 5 Year Software	5,849	97,053	0	102,902
4		TOTAL Intangible	38,856	97,053	(33,007)	102,902
5						
6		GENERAL				
7	389	389.0-General Plant-Land	88,998	0	0	88,998
8	390	390.1-Gen Plt Structures & Impv Dis	1,099,763	333,275	(89,583)	1,343,455
9	392	392.20-Ele Trailers	7,110,478	(6,532,757)	(89,126)	488,595
10	392	392.40-Gen Trans-Heavy Truck	540,881	7,509,772	(111,275)	7,939,377
11	392	392.50-Gen Light Truck	1,004,988	272,587	(233,324)	1,044,251
12	393	393.0-Gen Plt Stores Equipment	147,099	0	(134,064)	13,035
13	394	394.0-Gen Tools,Shop, & Garage	1,050,209	141,298	(16,338)	1,175,169
14	396	396.0- Elec Power Operated Equip	557,627	(119,922)	(30,907)	406,797
15	397	397.0-Gen Comm Equip Compu	854,554	11,085	0	865,639
16	397	397.2-Gen Comm Equip Other	709,163	0	0	709,163
17		TOTAL General	13,163,759	1,615,337	(704,618)	14,074,478
18						
19		TOTAL Electric Plant	543,171,176	52,829,706	(7,296,234)	588,704,647
20						
21		COMMON - INTANGIBLE (ELECTRIC PORTION)				
22	303	303.1-Common Intangible 10 Year	1,266,807	294,750	0	1,561,557
23	303	303.3-Common Intangible 3 Year	150,741	0	(150,741)	0
24	303	303.5-Common Intangible 5 Year	2,986,923	598,046	(481,309)	3,103,659
25		TOTAL Common Intangible allocated to Electric	4,404,471	892,796	(632,050)	4,665,217
26						
27		COMMON - GENERAL PLANT (ELECTRIC PORTION)				
28	389	389.0-Common General-Land	570,525	0	0	570,525
29	390	390.0-Common Structures & Improv	16,649,181	165,280	(27,382)	16,787,079
30	391	391.0-Common Office Furniture	2,385,517	120,937	(82,049)	2,424,406
31	391	391.1-Common Computer & Equip 10yr	381,840	1,318,801	(11,988)	1,688,654
32	391	391.5-Common Computer & Equip 5yr	1,461,767	202,920	(138,905)	1,525,782
33	392	392.0-Common General Autos	257,764	49,943	0	307,707
34	392	392.1 Common General Heavy Trucks	425,389	62,563	(5,910)	482,042
35	392	392.2-Common General Light Trucks	1,290,997	(44,117)	(30,890)	1,215,989
36	393	393.0-Common Gen-Stores Equipme	184,095	0	0	184,095
37	394	394.0-Common Gen-Tools/Shop/Gar	128,207	11,552	(5,758)	134,002
38	395	395.0-Common Gen-Laboratory Equip	39,449	0	(39,449)	0
39	396	396.0-Common Power Operated Equip	1,106,195	8,341	0	1,114,536
40	397	397.1-Comm Microwave/ Fiber Opt C	5,997,262	(771,881)	0	5,225,381
41	397	397.3-Common Office Commun Equip	442,333	270,576	0	712,910
42	398	398.0-Common Miscellaneous Equip	191,274	0	0	191,274
43	NOR	SD Electric portion of Aircraft	549,476	0	0	549,476
44		TOTAL Common General allocated to Electric	32,061,272	1,394,916	(342,330)	33,113,858
45						
46		TOTAL Common Allocated to Electric	36,465,743	2,287,712	(974,380)	37,779,075
47						
48		TOTAL Electric and Common Allocated to Electric	579,636,919	55,117,418	(8,270,614)	626,483,722