

## Statements and Supporting Schedules (A through R)

## SDPUC Rules

Section	Stmt	Schd	Description	Sponsoring Individual
20:10:13:51	A		Balance Sheet	Rick Tunning
20:10:13:52	B		Income Statement	Rick Tunning
20:10:13:53	C		Earned Surplus Statement	Rick Tunning
20:10:13:54	D		Cost of Plant	Mary Jo Anderson
20:10:13:55		D-1	Detailed Plant Accounts	Mary Jo Anderson
20:10:13:56		D-2	Plant Addition and Retirement for Test Period	Mary Jo Anderson
20:10:13:57		D-3	Plant Accounts on Average Basis for Test Period	Mary Jo Anderson
20:10:13:58		D-4	Plant Account Working Papers for Previous Years	Mary Jo Anderson
20:10:13:59		D-5	Interest and Other Overheads	Mary Jo Anderson
20:10:13:60		D-6	Changes in Intangible Plant	Mary Jo Anderson
20:10:13:61		D-7	Plant in Service Not Used and Useful	Mary Jo Anderson
20:10:13:62		D-8	Property Records	Mary Jo Anderson
20:10:13:63		D-9	Plant Acquired For Which Regulatory Approval Has Not Been Obtained	Mary Jo Anderson
20:10:13:64	E		Accumulated Depreciation	Mary Jo Anderson
20:10:13:65		E-1	Recorded Changes to Accumulated Depreciation	Mary Jo Anderson
20:10:13:66		E-2	Depreciation and Amortization Method	Mary Jo Anderson
20:10:13:67		E-3	Allocation of Overall Accounts	Mary Jo Anderson
20:10:13:68	F		Working Capital	D.M. Blomquist
20:10:13:69		F-1	Monthly Balances for Materials and Supplies	Mary Jo Anderson
20:10:13:70		F-2	Monthly balances for Materials and Supplies for Two Years Immediately Preceding Test Year	Mary Jo Anderson
20:10:13:71		F-3	Data Used in Computing Working Capital	D.M. Blomquist
		F-3 WP	Workpapers for Schedule F-3	D.M. Blomquist
20:10:13:72-75	G		Rate of Return/Debt Capital/Preferred Stock Capital/Common Stock Capital	James Behrens
20:10:13:76		G-1	Stock Dividends, Stock Splits or Changes in Stated or Par Value	James Behrens
20:10:13:77		G-2	Common Stock Information	James Behrens
20:10:13:78		G-3	Reacquisition of Bonds or Preferred Stock	James Behrens
20:10:13:79		G-4	Earnings per Share for Claimed Rate of Return	James Behrens
20:10:13:80	H		Operations and Maintenance Expenses	Rick Tunning
20:10:13:81		H-1	Selected Account Detail	Rick Tunning
20:10:13:82		H-2	Cost of Power Purchased	Debra Kutsunis
20:10:13:83		H-3	Selected Account Detail	Rick Tunning
20:10:13:84		H-4	Interdepartmental Transactions	Rick Tunning
20:10:13:85	I		Revenues, Sales and Average Customers	Rick Tunning
20:10:13:86	J		Depreciation Expense	Mary Jo Anderson
20:10:13:87		J-1	Expense Charged Other Than Prescribed Depreciation	Mary Jo Anderson
20:10:13:88	K		Income Taxes	Aimee Rooney
20:10:13:89		K-1	Working Papers for Federal Income Taxes	Aimee Rooney
20:10:13:90		K-2	Difference between Book and Tax Depreciation	Aimee Rooney
20:10:13:91		K-3	Consolidated Federal Income Taxes	Aimee Rooney
20:10:13:92		K-4	Working Papers for an Allowance for Current Tax Greater than Tax Calculated at Consolidated Rate	Aimee Rooney
20:10:13:93		K-5	Working Papers for Claimed Allowances for State Income Taxes	Aimee Rooney
20:10:13:94	L		Other Taxes	Aimee Rooney
20:10:13:95		L-1	Working Papers for Adjusted Taxes	Aimee Rooney
20:10:13:96	M		Overall Cost of Service	Charles Rea
20:10:13:97	N		Functional Allocation of Cost of Service	Charles Rea
20:10:13:98	O		Comparison of Cost of Service	Charles Rea
		O WP	Statement O Workpapers	Charles Rea
20:10:13:100	P		Energy Cost Adjustment Factor	Diane Noll
20:10:13:101	Q		Description of Utility Operations	Debra Kutsunis
20:10:13:102	R		Purchases from Affiliated Companies	Rick Tunning