

Section D

20:10:13:54. Statement D – Cost of Plant. Statement D shall include a statement showing in summary form accounts of electric or gas utility plant classified by accounts 1001, 102, 103, 104, 105, 106, 107, 118 as of the beginning of the 12 months of the test period, and the book additions and reductions in separate columns during the 12 months together with the book balances at the end of the 12-month period. Claimed adjustments, if any, to the book balances and the total cost of plant shall be shown in adjoining columns. All adjustments shall be fairly and clearly explained in the supporting material submitted. The material listed in §§ 20:10:13:55: to 20:10:13:63, inclusive, for electric or gas plant shall be submitted as part of Statement D.

Source: 2 SDR 90, effective July 7, 1976; 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.

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.

Schedule D-2: Plant addition and retirement for test period. Schedule D-2 shall show major plant addition and retirement projects for the test period, brief descriptions thereof, approximate dates of commercial operation or retirement from service, and cost.

Schedule D-3: Working papers showing plant accounts on average basis for test period. Schedule D-3 shall show the 12 average monthly book balances during the 12 months in the test period for each detailed plant account, each subtotal of the functional classifications and total plant. The sum of such 12 average balances shall be divided by 12. The effect of proposed adjustments, if any, on the average balances shall also be shown. To the extent plant costs are not readily available by detailed plant accounts, they may be shown by functional classifications.

Schedule D-4: Plant account working papers for previous years. Schedule D-4 shall include a summary of the following by years with respect to the book changes in plant in service, account 101, for the last five calendar years of the operations of the company or its predecessors: (1) Starting balance; (2) Major additions and retirements, including the following: (a) Month placed in service or retired from service; (b) Period of construction; (3) Other major transactions recorded, such as corrections or transfers in sufficient detail to disclose the nature of the major changes; (4) Closing balance. Any data required by this section which has been previously submitted to the commission by the utility may be incorporated by specific reference.

Schedule D-5: Working papers on capitalizing interest and other overheads during construction. Schedule D-5 shall include a complete statement of the methods and procedures followed in capitalizing interest during construction and other construction overheads, including any policy changes, the effective dates, and the reasons for the changes, for the last five calendar years, ending during the test year.

Schedule D-6 -- Changes in intangible plant working papers. Schedule D-6 shall show any significant changes in intangible plant for the last five calendar years, ending during the test year. If any materials required in schedule D-6 have already been submitted to the commission, they may be incorporated by specific reference.

Schedule D-7 -- Working papers on plant in service not used and useful. Schedule D-7 shall set forth the cost and description of any plant in service carried on the company's books as utility plant which was not being used in rendering service.

Schedule D-8 -- Property records working papers. Schedule D-8 shall set forth a description of the continuing property records maintained by the utility, including methods and procedures used to price retirements, and a list of retirement units used by the company in pricing retirements for the past five years. Any data required by this section which has been previously submitted to the commission by the utility may be incorporated by specific reference.

Schedule D-9 -- Working papers for plant acquired for which regulatory approval has not been obtained. Schedule D-9 shall set forth any operating units or systems acquired for which regulatory approval of the final accounting has not been obtained. For such acquisitions, a summary analysis of the property acquired, proposed journal entries to record the acquisition and the proposed disposition of any difference between cost of acquisition and net original cost shall be submitted.

| ACCOUNT NUMBER | DESCRIPTION | BEGINNING BALANCE | ADDITIONS | RETIREMENTS | TRANSFERS ADJUSTMENTS | ENDING BALANCE | 13 MONTH AVERAGE | ENDING BALANCE With Only Electric Portion of Common | ADJUSTMENTS * (1) (2) | ADJUSTED BALANCE |
|----------------|--|-------------------|---------------|---------------|-----------------------|----------------|------------------|---|-----------------------|------------------|
| 101 | Electric Plant In Service ⁽¹⁾ | 18,233,413,330 | 595,507,479 | (105,007,280) | 2,217,581 | 18,726,131,110 | 18,267,147,336 | 18,726,131,110 | 1,400,023,280 | 20,126,154,390 |
| 105 | Electric Plant Held For Future Use | - | - | - | - | - | - | - | - | - |
| 106 | Electric-Completed Construction Not Classified | 1,674,522,539 | 1,136,344,034 | - | - | 2,810,866,573 | 2,378,639,147 | 2,810,866,573 | - | 2,810,866,573 |
| 107 | Electric-Construction Work In Progress ⁽²⁾ | 1,078,621,954 | - | - | - | 805,727,560 | 814,603,668 | 805,727,560 | (805,727,560) | - |
| 114 | Electric Plant Acquisition Adjustments | 62,701,306 | 14,825,946 | - | - | 77,527,253 | 73,871,924 | 77,527,253 | - | 77,527,253 |
| 118 | Electric Common Plant In Service 101 & 106 | 940,736,230 | 104,816,414 | (55,862,630) | (2,217,581) | 987,472,432 | 958,568,583 | 904,652,702 | - | 904,652,702 |
| | Electric Common Plant-Construction Work In Progress ⁽²⁾ | 84,217,958 | - | - | - | 128,598,174 | 111,283,206 | 128,598,174 | (128,598,174) | - |
| 120.1 | Nuclear Fuel In Progress ⁽²⁾ | 135,797,133 | (34,611,790) | - | - | 101,185,344 | 126,955,053 | 101,185,344 | (101,185,344) | - |
| 120.2-4 | Nuclear Fuel | 2,833,871,244 | 146,056,840 | - | - | 2,979,928,084 | 2,912,951,874 | 2,979,928,084 | - | 2,979,928,084 |
| 253 | Prefunded | (231,295,478) | (30,220,638) | - | - | (261,516,116) | (251,333,164) | (261,516,116) | - | (261,516,116) |
| | Total Ending Balance | 24,812,586,216 | 1,932,718,286 | (160,869,910) | - | 26,355,920,414 | 25,392,687,628 | 26,273,100,684 | 364,512,201 | 26,637,612,885 |

*Common is only allocated to the Electric Utility in the Ending Balance With Only Electric Portion of Common Column

(1) See Exhibit ____ (NSP-1), Statement M, Page 6 of 8

(2) CWIP Removal per South Dakota Ratemaking Treatment