

Statements and Supporting Schedules (A through R)

SDPUC Rules					
Section	Stmnt	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		Mary Jo Anderson
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		Mary Jo Anderson
20:10:13:72-75	G		Workpapers for Schedule F-3		James Behrens
20:10:13:76		G-1	Rate of Return/Debt Capital/Preferred Stock Capital/Common Stock Capital		James Behrens
20:10:13:77		G-2	Stock Dividends, Stock Splits or Changes in Stated or Par Value		James Behrens
20:10:13:78		G-3	Common Stock Information		James Behrens
20:10:13:79		G-4	Reacquisition of Bonds or Preferred Stock		James Behrens
20:10:13:80	H		Earnings per Share for Claimed Rate of Return		Rick Tunning
20:10:13:81		H-1	Operations and Maintenance Expenses		Rick Tunning
20:10:13:82		H-2	Selected Account Detail		Rick Tunning
20:10:13:83		H-3	Cost of Power Purchased		Rick Tunning
20:10:13:84		H-4	Selected Account Detail		Rick Tunning
20:10:13:85	I		Interdepartmental Transactions		Rick Tunning
20:10:13:86	J		Revenues, Sales and Average Customers		Mary Jo Anderson
20:10:13:87		J-1	Depreciation Expense		Mary Jo Anderson
20:10:13:88	K		Expense Charged Other Than Prescribed Depreciation		Aimee Rooney
20:10:13:89		K-1	Income Taxes		Aimee Rooney
20:10:13:90		K-2	Working Papers for Federal Income Taxes		Aimee Rooney
20:10:13:91		K-3	Difference between Book and Tax Depreciation		Aimee Rooney
20:10:13:92		K-4	Consolidated Federal Income Taxes		Aimee Rooney
20:10:13:93		K-5	Working Papers for an Allowance for Current Tax Greater than Tax Calculated at Consolidated Rate		Aimee Rooney
20:10:13:94	L		Working Papers for Claimed Allowances for State Income Taxes		Aimee Rooney
20:10:13:95		L-1	Other Taxes		Aimee Rooney
20:10:13:96	M		Working Papers for Adjusted Taxes		Chuck Rea
20:10:13:97	N		Overall Cost of Service		Chuck Rea
20:10:13:98	O		Functional Allocation of Cost of Service		Chuck Rea
20:10:13:99		O-1	Comparison of Cost of Service		Chuck Rea
20:10:13:100	P		Statement O Workpapers		Roger Miltenberger
20:10:13:101	Q		Energy Cost Adjustment Factor		Debra Kutsunis
20:10:13:102	R		Description of Utility Operations		Rick Tunning