

Line No.	ASSETS AND OTHER DEBITS	*Note 1	SD & NE Electric & Gas
		Non-Jurisdictional	Jurisdictional
	(a)	(b)	(c)
1	<b>UTILITY PLANT</b>		
2	Utility Plant (101-106, 114)	6,498,967,195	1,484,145,461
3	Construction Work in Progress (107)	335,499,328	22,902,123
4	TOTAL Utility Plant	6,834,466,523	1,507,047,584
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	(2,347,095,258)	(527,807,159)
6	NET Utility Plant	4,487,371,265	979,240,425
7			
8	Utility Plant Adjustment - Goodwill (116)	263,806,234	93,779,293
9	Gas Stored Underground - Noncurrent (117)	36,212,426	0
10	<b>OTHER PROPERTY AND INVESTMENTS</b>		
11	Nonutility Property (121)	686,805	0
12	(Less) Accum. Prov. For Depr. Amort. Depl. (122)	(67,635)	0
13	Investment in Associated Companies (123)	0	0
14	Investment in Subsidiary Companies (123.1)	33,374,273	0
15	Other Investments (124)	13,029,811	21,000
16	Special Funds (125-128)	0	0
17	LT Portion of Derivative Assets - Hedges	0	0
18	TOTAL Other Property and Investments	47,023,254	21,000
19	<b>CURRENT AND ACCRUED ASSETS</b>		
20	Cash (131)	8,493,050	247,815
21	Other Special Deposits (134)	14,856,653	0
22	Working Funds (135)	17,500	5,350
23	Temporary Cash Investments (136)	0	0
24	Notes Receivable (141)	0	0
25	Customer Accounts Receivable (142)	75,010,960	15,993,552
26	Other Accounts Receivable (143)	16,354,895	694,329
27	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	(2,465,298)	(347,793)
28	Accounts Receivable from Assoc. Companies (146)	615,046	0
29	Fuel Stock (151)	2,155,210	7,555,608
30	Plant Material and Operating Supplies (154)	65,799,153	19,455,340
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)	14,108,335	4,705,876
35	Prepayments (165)	11,230,070	10,510,220
36	Interest and Dividends Receivable (171)	0	0
37	Rents Receivable (172)	69,931	3,857
38	Accrued Utility Revenues (173)	84,094,249	21,015,707
39	Miscellaneous Current and Accrued Assets (174)	874,483	1,553
40	Derivative Instrument Assets (175)	0	0
41	Derivative Instrument Assets - Hedges (176)	0	0
42	TOTAL Current and Accrued Assets	291,214,236	79,841,412
43	<b>DEFERRED DEBITS</b>		
44	Unamortized Debt Expenses (181)	9,617,259	1,479,371
45	Other Regulatory Assets (182.3-182.9)	651,462,399	94,563,154
46	Prelim. Survey and Investigation Charges (Electric) (183)	0	376,264
47	Clearing Accounts (184)	(2,637)	117
48	Temporary Facilities (185)	0	0
49	Miscellaneous Deferred Debits (186)	1,374,593	9,710,052
50	Unamortized Loss on Reacquired Debt (189)	18,539,713	1,488,228
51	Accumulated Deferred Income Taxes (190)	191,386,398	98,496,617
52	Unrecovered Purchased Gas Costs (191)	2,969,707	425,136
53	TOTAL Deferred Debits	875,347,432	206,538,939
54	<b>TOTAL Assets and other Debits</b>	<b>6,000,974,847</b>	<b>1,359,421,069</b>

\*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	<b>PROPRIETARY CAPITAL</b>		
2	Common Stock Issued (201)	0	1.00
3	Preferred Stock Issued (204)	-	-
4	Premium on Capital Stock (207)	-	-
5	Other Paid-in Capital (208 - 211)	1,872,852,793	108,269,998
6	(Less) Discount on Capital Stock (213)	-	-
7	(Less) Capital Stock Expense (214)	-	-
8	Retained Earnings (215, 215.1, 216)	338,887,263	471,929,373
9	Unappropriated Undistributed Subsidiary Earnings (216.1 to 216.4)	(1,503,684)	-
10	(Less) Reacquired Capital Stock (217)	0	-
11	Accumulated Other Comprehensive Income (219)	(5,838,403)	325,403
12	TOTAL Proprietary Capital	2,204,397,969	580,524,775
13	<b>LONG-TERM DEBT</b>		
14	Bonds (221)	1,999,660,000.00	480,000,000
15	Advances from Associated Companies (223)	-	-
16	Other Long-Term Debt (224)	264,000,000.00	54,000,000.00
17	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	(6,538)	-
18	TOTAL Long-Term Debt	2,263,653,462	534,000,000
19	<b>OTHER NONCURRENT LIABILITIES</b>		
20	Obligations Under Capital Leases (227)	5,861,107	135,341
21	Accumulated Provision for Property Insurance (228.1)	-	-
22	Accumulated Provision for Injuries and Damages (228.2)	6,302,791	442,867
23	Accumulated Provision for Pensions and Benefits (228.3)	1,308,934	3,322,094
24	Accumulated Miscellaneous Operating Provisions (228.4)	36,113,439	14,158,642
25	Accumulated Provision for Rate Refunds (229)	-	-
26	Asset Retirement Obligations (230)	34,808,183	6,616,030
27	LT Portion of Derivative Instrument Liabilities - Hedges (245)	-	-
28	TOTAL Other Noncurrent Liabilities	84,394,454	24,674,974
29	<b>CURRENT AND ACCRUED LIABILITIES</b>		
30	Notes Payable (231)	0	0
31	Accounts Payable (232)	102,253,711	29,455,659
32	Notes Payable to Associated Companies (233)	-	-
33	Accounts Payable to Associated Companies (234)	4,804,188	0
34	Customer Deposits (235)	10,884,760	1,069,340
35	Taxes Accrued (236)	69,540,391	6,452,087
36	Interest Accrued (237)	21,236,056	3,539,247
37	Dividends Declared (238)	-	-
38	Tax Collections Payable (241)	326,932	1,462,081
39	Miscellaneous Current and Accrued Liabilities (242)	61,258,856	12,149,431
40	Obligations Under Capital Leases (243)	3,602,242	118,135
41	Derivative Instrument Liabilities (244)	-	-
42	Derivative Instrument Liabilities - Hedges (245)	-	-
43	TOTAL Current and Accrued Liabilities	273,907,135	54,245,980
44	<b>DEFERRED CREDITS</b>		
45	Customer Advances for Construction (252)	107,470,505	-
46	Other Deferred Credits (253)	140,499,826	6,834,591
47	Other Regulatory Liabilities (254)	155,086,355	35,560,673
48	Accumulated Deferred Investment Tax Credits (255)	258,964	-
49	Unamortized Gain on Reacquired Debt (257)	-	-
50	Accumulated Deferred Income Taxes (281)	-	-
51	Accumulated Deferred Income Taxes (282)	555,256,850	108,380,734
52	Accumulated Deferred Income Taxes (283)	216,049,327	15,199,342
53	TOTAL Deferred Credits	1,174,621,828	165,975,340
54	<b>TOTAL Liabilities and Other Credits</b>	<b>6,000,974,847</b>	<b>1,359,421,069</b>

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