

Statement A

20:10:13:51. Statement A -- Balance sheet. Statement A shall include balance sheets in the form prescribed in the FERC's uniform systems of accounts for public utilities and licensees or for gas companies, 18 C.F.R. 101 (April 1, 1985), and in any other form if ordered by the commission. They shall be as of the beginning and end of the test period and the most recently available balance sheet containing any applicable footnotes.

Source: 2 SDR 90, effective July 7, 1976; 12 SDR 86, effective November 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.	ASSETS AND OTHER DEBITS (a)	*Note 1 Non-Jurisdictional (b)	SD & NE Electric & Gas Jurisdictional (c)
1	UTILITY PLANT		
2	Utility Plant (101-106, 114)	3,165,651,875	802,144,764
3	Construction Work in Progress (107)	109,569,317	78,032,769
4	TOTAL Utility Plant	3,275,221,192	880,177,533
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	(1,391,553,351)	(358,655,516)
6	NET Utility Plant	1,883,667,841	521,522,017
7			
8	Utility Plant Adjustment - Goodwill (116)	261,349,207	93,779,293
9	Gas Stored Underground - Noncurrent (117)	32,122,719	0
10	OTHER PROPERTY AND INVESTMENTS		
11	Nonutility Property (121)	6,749,606	0
12	(Less) Accum. Prov. For Depr. Amort. Depl. (122)	(1,070,744)	0
13	Investment in Associated Companies (123)	0	0
14	Investment in Subsidiary Companies (123.1)	18,941,241	0
15	Other Investments (124)	18,169,316	20,080,970
16	Special Funds (125-128)	21,180,603	0
17	LT Portion of Derivative Assets - Hedges	0	0
18	TOTAL Other Property and Investments	63,970,022	20,080,970
19	CURRENT AND ACCRUED ASSETS		
20	Cash (131)	9,827,478	117,551
21	Other Special Deposits (134)	14,798,104	0
22	Working Funds (135)	34,150	6,225
23	Temporary Cash Investments (136)	0	0
24	Notes Receivable (141)	0	0
25	Customer Accounts Receivable (142)	55,612,978	11,741,235
26	Other Accounts Receivable (143)	12,209,572	258,933
27	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	(4,910,526)	(1,350,887)
28	Accounts Receivable from Assoc. Companies (146)	262,894	0
29	Fuel Stock (151)	2,224,001	5,518,661
30	Plant Material and Operating Supplies (154)	20,062,004	7,793,402
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)	22,003,842	3,356,081
35	Prepayments (165)	(3,106,335)	11,498,588
36	Interest and Dividends Receivable (171)	0	0
37	Rents Receivable (172)	204,522	13,392
38	Accrued Utility Revenues (173)	39,096,821	8,716,227
39	Miscellaneous Current and Accrued Assets (174)	19,683	0
40	Derivative Instrument Assets (175)	0	0
41	(Less) Long-Term Portion of Derivative Instrument Assets	0	0
42	Derivative Instrument Assets - Hedges (176)	0	0
43	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges	0	0
44	TOTAL Current and Accrued Assets	168,339,188	47,669,408
45	DEFERRED DEBITS		
46	Unamortized Debt Expenses (181)	8,759,668	1,369,149
47	Other Regulatory Assets (182.3-182.9)	298,936,432	56,828,589
48	Prelim. Survey and Investigation Charges (Electric) (183)	1,185,617	0
49	Clearing Accounts (184)	0	25,207
50	Temporary Facilities (185)	0	0
51	Miscellaneous Deferred Debits (186)	363,135	1,580
52	Unamortized Loss on Reacquired Debt (189)	10,085,074	2,508,009
53	Accumulated Deferred Income Taxes (190)	80,861,804	15,445,929
54	Unrecovered Purchased Gas Costs (191)	20,858,620	6,007,289
55	TOTAL Deferred Debits	421,050,350	82,185,752
56	TOTAL Assets and other Debits	2,830,499,327	765,237,440
57			
58	*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	PROPRIETARY CAPITAL		
2	Common Stock Issued (201)	427,537	0
3	Preferred Stock Issued (204)	0	0
4	Premium on Capital Stock (207)	0	0
5	Other Paid-in Capital (208 - 211)	801,715,869	124,674,118
6	(Less) Discount on Capital Stock (213)	0	0
7	(Less) Capital Stock Expense (214)	0	0
8	Retained Earnings (215, 215.1, 216)	69,496,438	174,513,683
9	Unappropriated Undistributed Subsidiary Earnings (216.1 to 216.4)	2,171,600	0
10	(Less) Reacquired Capital Stock (217)	(92,625,490)	0
11	Accumulated Other Comprehensive Income (219)	1,310,962	0
12	TOTAL Proprietary Capital	782,496,916	299,187,801
13	LONG-TERM DEBT		
14	Bonds (221)	936,205,000	219,000,000
15	Advances from Associated Companies (223)	0	0
16	Other Long-Term Debt (224)	26,976,900	0
17	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	(89,463)	0
18	TOTAL Long-Term Debt	963,092,437	219,000,000
19	OTHER NONCURRENT LIABILITIES		
20	Obligations Under Capital Leases (227)	28,604,551	0
21	Accumulated Provision for Property Insurance (228.1)		
22	Accumulated Provision for Injuries and Damages (228.2)	10,157,049	780,077
23	Accumulated Provision for Pensions and Benefits (228.3)	13,416,977	4,189,192
24	Accumulated Miscellaneous Operating Provisions (228.4)	143,544,879	20,924,102
25	Accumulated Provision for Rate Refunds (229)	32,809,871	0
26	Asset Retirement Obligations (230)	16,595,160	3,553,924
27	LT Portion of Derivative Instrument Liabilities - Hedges (245)	0	0
28	TOTAL Other Noncurrent Liabilities	245,128,487	29,447,295
29	CURRENT AND ACCRUED LIABILITIES		
30	Notes Payable (231)	169,944,429	0
31	Accounts Payable (232)	52,730,641	17,327,325
32	Notes Payable to Associated Companies (233)	0	0
33	Accounts Payable to Associated Companies (234)	4,254,426	0
34	Customer Deposits (235)	6,107,350	949,817
35	Taxes Accrued (236)	9,356,322	69,516,761
36	Interest Accrued (237)	17,212,953	3,747,508
37	Dividends Declared (238)	0	0
38	Tax Collections Payable (241)	473,567	738,835
39	Miscellaneous Current and Accrued Liabilities (242)	38,470,168	17,640,073
40	Obligations Under Capital Leases (243)	1,707,428	0
41	Derivative Instrument Liabilities (244)	0	0
42	(Less) Long-Term Portion of Derivative Instrument Liabilities	0	0
43	Derivative Instrument Liabilities - Hedges (245)	0	0
44	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges	0	0
45	TOTAL Current and Accrued Liabilities	300,257,284	109,920,319
46	DEFERRED CREDITS		
47	Customer Advances for Construction (252)	30,302,159	0
48	Other Deferred Credits (253)	57,743,427	25,687,329
49	Other Regulatory Liabilities (254)	17,124,109	9,830,372
50	Accumulated Deferred Investment Tax Credits (255)	0	644,714
51	Unamortized Gain on Reacquired Debt (257)	0	0
52	Accumulated Deferred Income Taxes (281)	0	0
53	Accumulated Deferred Income Taxes (282)	242,174,633	58,858,021
54	Accumulated Deferred Income Taxes (283)	192,179,875	12,661,589
55	TOTAL Deferred Credits	539,524,203	107,682,025
56	TOTAL Liabilities and Other Credits	2,830,499,327	765,237,440

*Note 1 - Non-Jurisdictional includes Montana operations and other assets that are not at issue in this docket