

Schedule D-1

**20:10:13:55. 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.

**Source:** 2 SDR 90, effective July 7, 1976; 12 SDR 86, effective Nov 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. | Account No. | Description                         | Plant Balance 9/30/2013 | Additions & Transfers | Retirements | Ending Balance 9/30/2014 |
|----------|-------------|-------------------------------------|-------------------------|-----------------------|-------------|--------------------------|
|          | (a)         | (b)                                 | (c)                     | (d)                   | (e)         | (f)                      |
| 1        |             | <b>STEAM GENERATION</b>             |                         |                       |             |                          |
| 2        | 310         | 310.0-Land & Land Rights            | 367,961                 | 0                     | 0           | 367,961                  |
| 3        | 311         | 311.0 Struct & Improvements         | 23,221,003              | 69,792                | (162,208)   | 23,128,588               |
| 4        | 312         | 312.0-Boiler Plant Equipment        | 78,436,827              | 27,362,204            | (810,381)   | 104,988,649              |
| 5        | 314         | 314.0-Turbo-Generator Units         | 23,649,869              | 2,808,683             | (1,350,586) | 25,107,966               |
| 6        | 315         | 315.0-Accessory Electric Equipment  | 10,280,317              | 837,303               | (194,759)   | 10,922,860               |
| 7        | 316         | 316.0-Misc Power Plant Equipment    | 1,903,283               | 305,153               | (14,022)    | 2,194,415                |
| 8        |             | TOTAL Steam Generation              | 137,859,260             | 31,383,135            | (2,531,955) | 166,710,439              |
| 9        |             |                                     |                         |                       |             |                          |
| 10       |             | <b>OTHER GENERATION</b>             |                         |                       |             |                          |
| 11       | 340         | 340.0-Other Production-Diesel-Land  | 82,483                  | 0                     | 0           | 82,483                   |
| 12       | 341         | 341.0-Other Production-Diesel-Struc | 10,312,668              | 941,816               | (7,951)     | 11,246,533               |
| 13       | 342         | 342.0-Other Production-Diesel-Fuel  | 3,334,663               | 7,073                 | (38,313)    | 3,303,423                |
| 14       | 342         | 342.1-GT Pipelines                  | 1,408,976               | 0                     | 0           | 1,408,976                |
| 15       | 342         | 342.2-GT Compressors                | 487,130                 | 0                     | 0           | 487,130                  |
| 16       | 343         | 343.0-Prime Movers & Generators     | 47,354,642              | 1,327,645             | (234,590)   | 48,447,697               |
| 17       | 344         | 344.0-Movers and Generators         | 8,271,969               | 13,278                | 0           | 8,285,247                |
| 18       | 345         | 345.0-Accessory Electric Equipment  | 3,439,632               | 20,161                | (2,950)     | 3,456,843                |
| 19       | 346         | 346.0 Other Prod Power Plant Equip  | 575,362                 | 32,662                | (416)       | 607,608                  |
| 20       |             | TOTAL Other Generation              | 75,267,525              | 2,342,635             | (284,221)   | 77,325,940               |
| 21       |             |                                     |                         |                       |             |                          |
| 22       |             | <b>TRANSMISSION</b>                 |                         |                       |             |                          |
| 23       | 350         | 350.1-Transmission Land             | 329,270                 | 0                     | 0           | 329,270                  |
| 24       | 350         | 350.2-Trans Land Rights             | 1,154,697               | 0                     | 0           | 1,154,697                |
| 25       | 352         | 352.0-Trans Elec Structures & Impro | 3,190,500               | 536,871               | 0           | 3,727,371                |
| 26       | 353         | 353.0-Trans Elec Station Equipment  | 57,144,640              | 1,210,682             | (316,823)   | 58,038,500               |
| 27       | 355         | 355.0-Tran Elec Poles & Fixtures    | 36,774,435              | 2,522,119             | (329,624)   | 38,966,931               |
| 28       | 356         | 356.0-Tran Elec OH Conductors & Dev | 23,303,826              | 2,953,496             | (171,834)   | 26,085,488               |
| 29       | 357         | 357.0-Trans-UG Conduit              | 425,140                 | 0                     | 0           | 425,140                  |
| 30       | 358         | 358.0-Trans-UG Conductor & Device   | 2,389,365               | 0                     | 0           | 2,389,365                |
| 31       |             | TOTAL Transmission                  | 124,711,874             | 7,223,168             | (818,280)   | 131,116,762              |
| 32       |             |                                     |                         |                       |             |                          |
| 33       |             | <b>DISTRIBUTION</b>                 |                         |                       |             |                          |
| 34       | 360         | 360.1-Dist. Land                    | 538,577                 | 12,254                | 0           | 550,831                  |
| 35       | 360         | 360.2-Dist. Land Rights             | 197,288                 | 0                     | 0           | 197,288                  |
| 36       | 361         | 361.0-Dist. EL Structures & Imp     | 680,888                 | 55,711                | 0           | 736,599                  |
| 37       | 362         | 362.0-Dist. Elec Station Equip      | 28,130,926              | 1,570,946             | (134,337)   | 29,567,535               |
| 38       | 364         | 364.0-Dist. Poles & Fixtures        | 33,402,071              | 2,465,425             | (443,412)   | 35,424,084               |
| 39       | 365         | 365.0-Dist. Overhead Conductor      | 19,649,607              | 1,032,291             | (1,210,741) | 19,471,157               |
| 40       | 366         | 366.0-Dist. UG Conduit              | 8,633,500               | 84,202                | 0           | 8,717,702                |
| 41       | 367         | 367.0-Dist. UG Conductor & Dev      | 35,315,693              | 2,617,465             | (471,656)   | 37,461,503               |
| 42       | 368         | 368.0-Dist. Line Transformer        | 33,137,903              | 1,162,612             | (476,890)   | 33,823,625               |
| 43       | 369         | 369.1-Dist. Service Overhead        | 16,166,871              | 33,401                | (63,513)    | 16,136,758               |
| 44       | 369         | 369.2-Dist. UG Service              | 871,734                 | 372,065               | (20,991)    | 1,222,808                |
| 45       | 370         | 370.0-Dist. Meters Electric         | 8,123,441               | 498,288               | (79,647)    | 8,542,083                |
| 46       | 371         | 371.0-Dist.-Install on Cust/RG      | 97,240                  | 22,041                | (6,744)     | 112,537                  |
| 47       | 373         | 373.1-Dist Street Lighting & Signal | 7,184,163               | 241,676               | (16,223)    | 7,409,616                |
| 48       |             | TOTAL Distribution                  | 192,129,902             | 10,168,377            | (2,924,153) | 199,374,126              |

| Line No. | Account No. | Description  | Plant Balance 9/30/2013 | Additions & Transfers | Retirements        | Ending Balance 9/30/2014 |
|----------|-------------|--|-------------------------|-----------------------|--------------------|--------------------------|
|          | (a)         | (b)  | (c)                     | (d)                   | (e)                | (f)                      |
| 1        |             | <b>INTANGIBLE</b>                                      |                         |                       |                    |                          |
| 2        | 303         | 303.1-Intan Plant 10 Year Software                     | 33,007                  | 0                     | (33,007)           | 0                        |
| 3        | 303         | 303.5-Intan Plant 5 Year Software                      | 5,849                   | 97,053                | 0                  | 102,902                  |
| 4        |             | TOTAL Intangible                                       | 38,856                  | 97,053                | (33,007)           | 102,902                  |
| 5        |             |  |                         |                       |                    |                          |
| 6        |             | <b>GENERAL</b>   |                         |                       |                    |                          |
| 7        | 389         | 389.0-General Plant-Land                               | 88,998                  | 0                     | 0                  | 88,998                   |
| 8        | 390         | 390.1-Gen Plt Structures & Impv Dis                    | 1,099,763               | 333,275               | (89,583)           | 1,343,455                |
| 9        | 392         | 392.20-Ele Trailers                                    | 7,110,478               | (6,532,757)           | (89,126)           | 488,595                  |
| 10       | 392         | 392.40-Gen Trans-Heavy Truck                           | 540,881                 | 7,509,772             | (111,275)          | 7,939,377                |
| 11       | 392         | 392.50-Gen Light Truck                                 | 1,004,988               | 272,587               | (233,324)          | 1,044,251                |
| 12       | 393         | 393.0-Gen Plt Stores Equipment                         | 147,099                 | 0                     | (134,064)          | 13,035                   |
| 13       | 394         | 394.0-Gen Tools,Shop, & Garage                         | 1,050,209               | 141,298               | (16,338)           | 1,175,169                |
| 14       | 396         | 396.0- Elec Power Operated Equip                       | 557,627                 | (119,922)             | (30,907)           | 406,797                  |
| 15       | 397         | 397.0-Gen Comm Equip Compu                             | 854,554                 | 11,085                | 0                  | 865,639                  |
| 16       | 397         | 397.2-Gen Comm Equip Other                             | 709,163                 | 0                     | 0                  | 709,163                  |
| 17       |             | TOTAL General  | 13,163,759              | 1,615,337             | (704,618)          | 14,074,478               |
| 18       |             |  |                         |                       |                    |                          |
| 19       |             | <b>TOTAL Electric Plant</b>                            | <b>543,171,176</b>      | <b>52,829,706</b>     | <b>(7,296,234)</b> | <b>588,704,647</b>       |
| 20       |             |  |                         |                       |                    |                          |
| 21       |             | <b>COMMON - INTANGIBLE (ELECTRIC PORTION)</b>          |                         |                       |                    |                          |
| 22       | 303         | 303.1-Common Intangible 10 Year                        | 1,266,807               | 294,750               | 0                  | 1,561,557                |
| 23       | 303         | 303.3-Common Intangible 3 Year                         | 150,741                 | 0                     | (150,741)          | 0                        |
| 24       | 303         | 303.5-Common Intangible 5 Year                         | 2,986,923               | 598,046               | (481,309)          | 3,103,659                |
| 25       |             | TOTAL Common Intangible allocated to Electric          | 4,404,471               | 892,796               | (632,050)          | 4,665,217                |
| 26       |             |  |                         |                       |                    |                          |
| 27       |             | <b>COMMON - GENERAL PLANT (ELECTRIC PORTION)</b>       |                         |                       |                    |                          |
| 28       | 389         | 389.0-Common General-Land                              | 570,525                 | 0                     | 0                  | 570,525                  |
| 29       | 390         | 390.0-Common Structures & Improv                       | 16,649,181              | 165,280               | (27,382)           | 16,787,079               |
| 30       | 391         | 391.0-Common Office Furniture                          | 2,385,517               | 120,937               | (82,049)           | 2,424,406                |
| 31       | 391         | 391.1-Common Computer & Equip 10yr                     | 381,840                 | 1,318,801             | (11,988)           | 1,688,654                |
| 32       | 391         | 391.5-Common Computer & Equip 5yr                      | 1,461,767               | 202,920               | (138,905)          | 1,525,782                |
| 33       | 392         | 392.0-Common General Autos                             | 257,764                 | 49,943                | 0                  | 307,707                  |
| 34       | 392         | 392.1 Common General Heavy Trucks                      | 425,389                 | 62,563                | (5,910)            | 482,042                  |
| 35       | 392         | 392.2-Common General Light Trucks                      | 1,290,997               | (44,117)              | (30,890)           | 1,215,989                |
| 36       | 393         | 393.0-Common Gen-Stores Equipme                        | 184,095                 | 0                     | 0                  | 184,095                  |
| 37       | 394         | 394.0-Common Gen-Tools/Shop/Gar                        | 128,207                 | 11,552                | (5,758)            | 134,002                  |
| 38       | 395         | 395.0-Common Gen-Laboratory Equip                      | 39,449                  | 0                     | (39,449)           | 0                        |
| 39       | 396         | 396.0-Common Power Operated Equip                      | 1,106,195               | 8,341                 | 0                  | 1,114,536                |
| 40       | 397         | 397.1-Comm Microwave/ Fiber Opt C                      | 5,997,262               | (771,881)             | 0                  | 5,225,381                |
| 41       | 397         | 397.3-Common Office Commun Equip                       | 442,333                 | 270,576               | 0                  | 712,910                  |
| 42       | 398         | 398.0-Common Miscellaneous Equip                       | 191,274                 | 0                     | 0                  | 191,274                  |
| 43       | NOR         | SD Electric portion of Aircraft                        | 549,476                 | 0                     | 0                  | 549,476                  |
| 44       |             | TOTAL Common General allocated to Electric             | 32,061,272              | 1,394,916             | (342,330)          | 33,113,858               |
| 45       |             |  |                         |                       |                    |                          |
| 46       |             | <b>TOTAL Common Allocated to Electric</b>              | <b>36,465,743</b>       | <b>2,287,712</b>      | <b>(974,380)</b>   | <b>37,779,075</b>        |
| 47       |             |  |                         |                       |                    |                          |
| 48       |             | <b>TOTAL Electric and Common Allocated to Electric</b> | <b>579,636,919</b>      | <b>55,117,418</b>     | <b>(8,270,614)</b> | <b>626,483,722</b>       |