

#### Statement D

**20:10:13:54. Statement D -- Cost of plant.** Statement D shall include a statement showing in summary form the accounts of electric or gas utility plant classified by accounts 101, 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.

Line No.	FERC	Account Description	Balance 9/30/2013	Additions	Reductions	Balance 9/30/2014	*Note 1	*Note 2	Adjusted Balance
							Normalizing Adjustments	Post Test Yr Adjustments	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	101/106	Plant In Service - SD Electric	543,171,176	52,829,706	(7,296,234)	588,704,647	10,078,699	147,343,900	746,127,246
2	101/106	Plant In Service - Electric portion of Common	36,465,743	2,287,712	(974,380)	37,779,075	364,406		38,143,481
3	107	Construction In Progress - SD Electric	66,607,119	61,732,386	52,041,003	76,298,502	0		76,298,502
4	107	Construction In Progress - Electric share of common	1,155,345	2,908,772	3,478,228	585,890	0		585,890
5		TOTAL	647,399,383	119,758,576	47,248,616	703,368,114	10,443,105	147,343,900	861,155,119

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\*Note 1: See Exhibit KGK-1 for details on this normalizing adjustment.  
 \*Note 2: See Schedule D-10 for post test year projects expected to be in service by 9-30-15.