

Line No.	ASSETS AND OTHER DEBITS	*Note 1	SD & NE Electric & Gas
		Non-Jurisdictional	Jurisdictional
	(a)	(b)	(c)
1	UTILITY PLANT		
2	Utility Plant (101-106, 114)	6,150,609,423	1,440,670,451
3	Construction Work in Progress (107)	283,573,213	17,076,002
4	TOTAL Utility Plant	6,434,182,636	1,457,746,453
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	(2,286,444,518)	(500,267,446)
6	NET Utility Plant	4,147,738,118	957,479,007
7			
8	Utility Plant Adjustment - Goodwill (116)	263,806,234	93,779,293
9	Gas Stored Underground - Noncurrent (117)	36,209,611	0
10	OTHER PROPERTY AND INVESTMENTS		
11	Nonutility Property (121)	686,805	0
12	(Less) Accum. Prov. For Depr. Amort. Depl. (122)	(65,534)	0
13	Investment in Associated Companies (123)	0	0
14	Investment in Subsidiary Companies (123.1)	25,343,937	0
15	Other Investments (124)	1	21,035,718
16	Special Funds (125-128)	0	0
17	LT Portion of Derivative Assets - Hedges	0	0
18	TOTAL Other Property and Investments	25,965,210	21,035,718
19	CURRENT AND ACCRUED ASSETS		
20	Cash (131)	8,029,111	0
21	Other Special Deposits (134)	12,761,965	0
22	Working Funds (135)	17,500	5,950
23	Temporary Cash Investments (136)	0	0
24	Notes Receivable (141)	0	0
25	Customer Accounts Receivable (142)	87,184,888	19,705,603
26	Other Accounts Receivable (143)	25,420,622	1,373,284
27	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	(2,031,939)	(419,298)
28	Accounts Receivable from Assoc. Companies (146)	239,407,609	0
29	Fuel Stock (151)	2,283,502	5,441,439
30	Plant Material and Operating Supplies (154)	53,294,041	17,860,207
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)	21,764,322	5,958,509
35	Prepayments (165)	12,222,305	11,517,440
36	Interest and Dividends Receivable (171)	0	0
37	Rents Receivable (172)	213,473	0
38	Accrued Utility Revenues (173)	92,851,995	24,566,489
39	Miscellaneous Current and Accrued Assets (174)	2,371,197	1,553
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	555,790,590	86,011,176
45	DEFERRED DEBITS		
46	Unamortized Debt Expenses (181)	7,930,221	1,324,717
47	Other Regulatory Assets (182.3-182.9)	638,342,252	90,742,124
48	Prelim. Survey and Investigation Charges (Electric) (183)	0	0
49	Clearing Accounts (184)	32,748	4,445
50	Temporary Facilities (185)	0	0
51	Miscellaneous Deferred Debits (186)	1,481,849	8,061,308
52	Unamortized Loss on Reacquired Debt (189)	20,416,114	2,203,627
53	Accumulated Deferred Income Taxes (190)	99,190,305	64,753,319
54	Unrecovered Purchased Gas Costs (191)	87,660,945	13,213,993
55	TOTAL Deferred Debits	855,054,435	180,303,533
56	TOTAL Assets and other Debits	5,884,564,197	1,338,608,727
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)	632,783	-
3	Preferred Stock Issued (204)	-	-
4	Premium on Capital Stock (207)	-	-
5	Other Paid-in Capital (208 - 211)	2,000,467,108	(1,091,116)
6	(Less) Discount on Capital Stock (213)	-	-
7	(Less) Capital Stock Expense (214)	-	-
8	Retained Earnings (215, 215.1, 216)	323,693,618	445,799,551
9	Unappropriated Undistributed Subsidiary Earnings (216.1 to 216.4)	(222,330)	-
10	(Less) Reacquired Capital Stock (217)	(98,392,040)	-
11	Accumulated Other Comprehensive Income (219)	(6,292,919)	587,255
12	TOTAL Proprietary Capital	2,219,886,219	445,295,689
13	LONG-TERM DEBT		
14	Bonds (221)	1,760,660,000.00	419,000,000
15	Advances from Associated Companies (223)	-	-
16	Other Long-Term Debt (224)	450,000,000.00	-
17	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	(33,056)	-
18	TOTAL Long-Term Debt	2,210,626,944	419,000,000
19	OTHER NONCURRENT LIABILITIES		
20	Obligations Under Capital Leases (227)	9,296,928	92,929
21	Accumulated Provision for Property Insurance (228.1)	-	-
22	Accumulated Provision for Injuries and Damages (228.2)	3,884,786	480,925
23	Accumulated Provision for Pensions and Benefits (228.3)	7,048,754	3,497,878
24	Accumulated Miscellaneous Operating Provisions (228.4)	56,811,707	15,777,254
25	Accumulated Provision for Rate Refunds (229)	-	-
26	Asset Retirement Obligations (230)	33,861,181	7,032,696
27	LT Portion of Derivative Instrument Liabilities - Hedges (245)	-	-
28	TOTAL Other Noncurrent Liabilities	110,903,357	26,881,682
29	CURRENT AND ACCRUED LIABILITIES		
30	Notes Payable (231)	92,403	0
31	Accounts Payable (232)	180,493,570	34,045,319
32	Notes Payable to Associated Companies (233)	-	-
33	Accounts Payable to Associated Companies (234)	0	240,621,237
34	Customer Deposits (235)	9,790,823	1,062,821
35	Taxes Accrued (236)	84,378,916	8,143,857
36	Interest Accrued (237)	15,512,522	2,837,424
37	Dividends Declared (238)	-	-
38	Tax Collections Payable (241)	412,807	2,028,888
39	Miscellaneous Current and Accrued Liabilities (242)	60,534,114	11,868,309
40	Obligations Under Capital Leases (243)	3,722,009	80,170
41	Derivative Instrument Liabilities (244)	-	-
42	(Less) Long-Term Portion of Derivative Instrument Liabilities	-	-
43	Derivative Instrument Liabilities - Hedges (245)	-	-
44	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges	-	-
45	TOTAL Current and Accrued Liabilities	354,937,163	300,688,025
46	DEFERRED CREDITS		
47	Customer Advances for Construction (252)	95,393,208	-
48	Other Deferred Credits (253)	133,304,187	24,848,316
49	Other Regulatory Liabilities (254)	138,805,062	32,595,840
50	Accumulated Deferred Investment Tax Credits (255)	388,447	-
51	Unamortized Gain on Reacquired Debt (257)	-	-
52	Accumulated Deferred Income Taxes (281)	-	-
53	Accumulated Deferred Income Taxes (282)	380,809,541	74,410,601
54	Accumulated Deferred Income Taxes (283)	239,510,069	14,888,573
55	TOTAL Deferred Credits	988,210,513	146,743,330
56	TOTAL Liabilities and Other Credits	5,884,564,197	1,338,608,727

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