

**Section B**

**20:10:13:52. Statement B -- Income Statement.** Statement B shall include income statements in the form 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), and in any other form if ordered by the commission for the test period, and the most recently available income statement, including any applicable footnotes.

**South Dakota Intrastate Pipeline Co.**  
**Statement of Income**  
**For the Test Year Ended December 31, 2016**

<u>Line No.</u>	<u>Description</u>	<u>December 31, 2016</u> (Test Year)
<b>1</b>	<b>UTILITY OPERATING INCOME</b>	
2	Operating Revenues (400)	\$2,193,844
3	Operating Expenses	-
4	Operation Expenses (401)	1,776,587
5	Maintenance Expenses (402)	89,344
6	Depreciation Expense (403)	857,546
8	Amortization and Depletion of Utility Plant (404-405)	-
9	Amortization of Utility Plant Acu. Adjustment (406)	-
11	Amortization of Conversion Expenses (407.1)	-
14	Taxes Other Than Income Taxes (408.1)	65,765
16	Income Taxes-Other (409.1)	-
17	Provision of Deferred Income Taxes (410.1)	-
18	(Less) Provision for Deferred Income Taxes – Credit (411.1)	-
20	(Less) Gains from Disposition of Utility Plant (411.6)	-
21	Losses from Disposition of Utility Plant (411.7)	-
22	(Less) Gains from Disposition of Allowances (411.8)	-
23	Losses from Disposition of Allowances (411.9)	-
24	Accretion Expense (411.10)	-
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)	<u>2,789,242</u>
26	Net Utility Operating Loss (Total of lines 2 less 25)	<u>( 595,398)</u>
<b>28</b>	<b>OTHER INCOME AND DEDUCTIONS</b>	(N/A)
<b>61</b>	<b>INTEREST CHARGES</b>	(N/A)
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)	<u>1,336,298</u>
<b>72</b>	<b>EXTRAORDINARY ITEMS</b>	
73	Extraordinary Income (434)	-
74	(Less) Extraordinary Deductions (435)	-
75	Net Extraordinary Items (Total of line 73 less line 74)	-
77	Extraordinary Items After Taxes (Total of line 73 less line 74)	-
78	Net Loss (Total of lines 71 and 77)	<u>\$(- 595,398)</u>