

Section D

20:10:13:57. Schedule D-3 -- Working papers showing plant accounts on average basis for test period. Schedule D-3 shall show the 12 average monthly book balances during the 12 months in the test period for each detailed plant account, each subtotal of the functional classifications and total plant. The sum of such 12 average balances shall be divided by 12. The effect of proposed adjustments, if any, on the average balances shall also be shown. To the extent plant costs are not readily available by detailed plant accounts, they may be shown by functional classifications.

Schedule D-3

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South Dakota Intrastate Pipeline Co.
Plant in Service – Average
For the Twelve Months Ended December 31, 2016

	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>Sept.</u>	<u>October</u>	<u>Nov.</u>	<u>Dec.</u>	<u>12 month average</u>
TRANSMISSION PLANT													
Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
Rights of Way	-	-	-	-	-	-	-	-	-	-	-	-	-
Structures and Improvements	2,342,574	2,275,435	2,208,296	2,141,157	2,074,818	2,006,879	1,939,740	1,872,601	1,805,462	1,738,323	1,671,184	1,604,042	2,006,878
Mains	-	-	-	-	-	-	-	-	-	-	-	-	-
Compressor Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Measuring and Regulating Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Transmission Plant	<u>2,342,574</u>	<u>2,275,435</u>	<u>2,208,296</u>	<u>2,141,157</u>	<u>2,074,818</u>	<u>2,006,879</u>	<u>1,939,740</u>	<u>1,872,601</u>	<u>1,805,462</u>	<u>1,738,323</u>	<u>1,671,184</u>	<u>1,604,042</u>	<u>2,006,878</u>
	-	-	-	-	-	-	-	-	-	-	-	-	-
GENERAL PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
Structures and Improvements	3,291	3,254	3,217	3,180	3,143	3,106	3,069	3,032	2,995	2,958	2,921	2,886	3,088
Office Furniture and Equipment	42,253	41,780	41,307	40,834	40,361	39,888	39,415	38,942	38,469	37,523	37,523	37,051	36,131
Transportation	33,145	32,774	32,403	32,032	31,661	31,290	30,919	30,548	30,177	29,806	29,435	29,064	31,290

	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>Sept.</u>	<u>October</u>	<u>Nov.</u>	<u>Dec.</u>	<u>12 month average</u>
Equipment													
Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Tools, Shop, and Garage Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Power Operated Equipment	21,016	20,781	20,546	20,311	20,076	19,841	19,606	19,371	19,136	18,961	18,666	18,428	19,840
Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Equipment	37,243	36,830	36,417	36,004	35,591	35,178	34,765	34,352	33,939	33,526	33,113	32,695	35,176
Other Tangible Property	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL General Plant	<u>136,948</u>	<u>135,419</u>	<u>133,890</u>	<u>132,361</u>	<u>130,832</u>	<u>129,303</u>	<u>127,774</u>	<u>126,245</u>	<u>124,716</u>	<u>122,774</u>	<u>121,658</u>	<u>120,124</u>	<u>125,525</u>
TOTAL Gas Plant in Service	<u>2,479,522</u>	<u>2,410,854</u>	<u>2,342,186</u>	<u>2,273,518</u>	<u>2,205,650</u>	<u>2,136,182</u>	<u>2,067,514</u>	<u>1,998,846</u>	<u>1,930,178</u>	<u>1,861,097</u>	<u>1,792,842</u>	<u>1,724,166</u>	<u>2,132,403</u>