

## Section H

**20:10:13:80. Statement H -- Operation and Maintenance Expense.** Statement H shall show the electric or gas operation and maintenance expenses according to each account of the FERC's uniform systems of accounts for public utilities and licensees or for gas companies. The expenses shall be shown under appropriate columnar headings as follows, with subtotals for each functional classification:

- (1) Operation and maintenance expense as booked, for the test period and the total for the test period;
- (2) Claimed adjustments, if any, to expenses as booked;
- (3) Total adjusted operation and maintenance expenses claimed.

Detailed explanations of the adjustments, if any, and the manner of their determination shall be supplied, specifying the month or months during which the adjustments would be applicable. Information required in §§ 20:10:13:81 to 20:10:13:84, inclusive, shall be submitted as part of statement H.

**South Dakota Intrastate Pipeline Co.  
Operating and Maintenance Expenses  
For the Test Year Ended December 31, 2016**

| <u>Line No.</u> | <u>Description</u>  | <u>Total</u> |
|-----------------|---|--------------|
| <b>178</b>      | <b>TRANSMISSION EXPENSES</b>                                    |              |
| 179             | <u>Operation</u>  |              |
| 180             | Operation Supervision and Engineering (850)                     | \$ -         |
| 181             | System Control and Load Dispatching (851)                       | -            |
| 182             | Communication System Expenses (852)                             | -            |
| 183             | Compressor Station Labor and Expenses (853)                     | -            |
| 184             | Gas for Compressor Station Fuel (854)                           | -            |
| 185             | Other Fuel and Power for Compressor Stations (855)              | -            |
| 186             | Mains Expenses (856)  | -            |
| 187             | Measuring and Regulating Station Expenses (857)                 | -            |
| 188             | Transmission and Compression of Gas by Others (858)             | -            |
| 189             | Other Expenses (859)  | 89,344       |
| 190             | Rents (860)   | -            |
| 191             | TOTAL Operation (Total of lines 180 thru 190)                   | 89,344       |
| 192             | <u>Maintenance</u>  |              |
| 193             | Maintenance Supervision and Engineering (861)                   | -            |
| 194             | Maintenance of Structures and Improvements (862)                | -            |
| 195             | Maintenance of Mains (863)                                      | -            |
| 196             | Maintenance of Compressor Station Equipment (864)               | -            |
| 197             | Maintenance of Measuring and Regulating Station Equipment (865) | -            |
| 198             | Maintenance of Communication Equipment (866)                    | -            |
| 199             | Maintenance of Other Equipment (867)                            | -            |
| 200             | TOTAL Maintenance (Total of lines 193 thru 199)                 | -            |
| 201             | TOTAL Transmission Expenses (Total of lines 191 and 200)        | 89,344       |
|                 |   |              |
| 252             | <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>                      |              |
| 253             | <u>Operation</u>  |              |
| 254             | Administrative and General Salaries (920)                       | 716,655      |
| 255             | Office Supplies and Expenses (921)                              | 54,335       |
| 256             | (Less) Administrative Expenses Transferred – credit (922)       | -            |
| 257             | Outside Services Employed (923)                                 | 173,512      |
| 258             | Property Insurance (924)  | 114,632      |
| 259             | Injuries and Damages (925)                                      | -            |

|     |  |                    |
|-----|--|--------------------|
| 260 | Employee Pensions and Benefits (926)                                   | 531,539            |
| 261 | Franchise Requirements (927)   | -                  |
| 262 | Regulatory Commission Expenses (928)                                   | -                  |
| 263 | (Less) Duplicate Charges – Credit (929)                                | -                  |
| 264 | General Advertising Expenses (930.1)                                   | -                  |
| 265 | Miscellaneous General Expenses (930.2)                                 | 135,514            |
| 266 | Rents (931)  | <u>50,400</u>      |
| 267 | TOTAL Operation (Total of lines 254 thru 266)                          | <u>1,776,587</u>   |
| 268 | <u>Maintenance</u>   |                    |
| 269 | Maintenance of General Plant (932)                                     | -                  |
| 270 | TOTAL Administrative and General Expenses (Total of lines 267 and 269) | <u>1,776,587</u>   |
| 270 | TOTAL Gas O&M Expenses   | <u>\$1,865,931</u> |