

Section A

20:10:13:51. Statement A -- Balance Sheet. Statement A shall include balance sheets in the form prescribed in 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. They shall be as of the beginning and end of the test period and the most recently available balance sheet containing any applicable footnotes.

South Dakota Intrastate Pipeline Co.
Balance Sheet
December 31, 2015 and 2016

ASSETS AND OTHER DEBITS

Line No.	<u>2015</u>	<u>2016</u>
1 UTILITY PLANT		
2 Utility Plant (101-106, 114)	13,791,181	13,791,181
3 Construction Work in Progress (107)		
4 TOTAL Utility Plant (Total of lines 2 and 3)	13,791,181	13,791,181
5 (Less) Accum. Provision for Depreciation and Amortization (108, 111, 115)	<u>(11,381,468)</u>	<u>(12,187,139)</u>
6 Net Utility Plant (Total of line 4 less 5)	<u><u>2,409,713</u></u>	<u><u>1,604,042</u></u>
16 OTHER PROPERTY AND INVESTMENTS		
17 Nonutility Property (121)	517,594	534,672
18 (Less) Accum. Provision for Depre. and Amort. (122)	(379,116)	(414,548)
22 Noncurrent Portion of Allowances		
23 Other Investments (124)		
24 Sinking Funds (125)		
25 Depreciation Fund (126)		
26 Amortization Fund - Federal (127)		
27 Other Special Funds (12 8)		
28 Long-Term Portion of Derivative Assets (175)		
29 Long-Term Portion of Derivative Assets - Hedges (176)		
30 TOTAL Other Property and Investments (Total of lines 17-20, 22-29)	<u><u>138,478</u></u>	<u><u>120,124</u></u>
31 CURRENT AND ACCRUED ASSETS		
32 Cash (131)	26,671	-
33 Special Deposits (132-134)		
34 Working Funds (135)		
35 Temporary Cash Investments (136)		
36 Notes Receivable (141)	5,556	5,620

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37 Customer Accounts Receivable (142)	373,134	482,756
38 Other Accounts Receivable (143)		
39 (Less) Accum. Prov. For Uncollectible Acct. - Credit (144)		
45 Plant Materials and Operating Supplies (154)		
46 Merchandise (155)		
47 Other Materials and Operating Supplies (156)		
49 Allowances (158.1 and 158.2)		
50 (Less) Noncurrent Portion of Allowances		
51 Stores Expense Undistributed (163)		
54 Prepayments (165)	72,799	69,845
56 Interest and Dividends Receivable (171)		
57 Rents Receivable (172)		
58 Accrued Utility Revenues (173)		
59 Misc. Current and Accrued Assets (174)	2,464	
60 Derivative Instrument Assets (175)		
61 (Less) Long-Term Portion of Derivative Instrument Assets (175)		
62 Derivative Instrument Assets - Hedges (176)		
63 (Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		
64 Total Current and Accrued Assets (Total of lines 32 thru 63)	<u>480,624</u>	<u>558,221</u>
65 DEFERRED DEBITS		
66 Unamortized Debt Expenses (18 1)		
67 Extraordinary Property Losses (182.1)		
68 Unrecovered Plant and Regulatory Study Costs (182.2)		
69 Other Regulatory Assets (182.3)		
71 Preliminary Survey and Investigation Charges (Gas) (193.1 & 183.2)		
72 Clearing Accounts (184)		
73 Temporary Facilities (185)		
74 Misc. Deferred Debits (186)		
75 Deferred Losses from Disposition of Utility Plant (187)		
76 Research, Development, and Demonstration Expend. (188)		
77 Unamortized Loss on Reacquired Debt (189)		
78 Accumulated Deferred Income Taxes (190)		
80 Total Deferred Debits (Total of lines 66 thru 79)		
81 Total Assets and Other Debits (Total of lines 10-15,30,64, and 80)	<u>3,028,815</u>	<u>2,282,387</u>

LIABILITIES AND OTHER CREDITS

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Line No.	<u>2015</u>	<u>2016</u>
1 PROPRIETARY CAPITAL		
2 Common Stock Issued (201)	1,000	1,000
3 Preferred Stock Issued (204)		
4 Capital Stock Subscribed (202, 205)		
5 Stock Liability for Conversion (203, 206)		
6 Premium on Capital Stock (207)	3,457,602	3,457,602
7 Other Paid-In Capital (208-211)		
8 Installments Received on Capital Stock (212)		
9 (Less) Discount on Capital Stock (213)		
10 (Less) Capital Stock Expense (214)		
11 Retained Earnings (215, 215.1, 216)	(550,080)	(1,453,466)
13 (Less) Reacquired Capital Stock (217)		
14 Accumulated Other Comprehensive Income (219)		
15 TOTAL Proprietary Capital (Total of lines 2 thru 14)	<u>2,908,522</u>	<u>2,005,136</u>
16 LONG-TERM DEBT		
	<u>-</u>	<u>18,714</u>
25 OTHER NONCURRENT LIABILITIES		
26 Obligations Under Capital Leases - Noncurrent (227)		
27 Accumulated Provision for Property Insurance (228.1)		
28 Accumulated Provision for Injuries and Damages (228.2)		
29 Accumulated Provision for Pensions and Benefits (228.3)		
30 Accumulated Misc. Operating Provisions (228.4)		
32 Long-Term Portion of Derivative Instrument Liabilities		
33 Long-Term Portion of Derivative Instrument Liabilities - Hedges		
34 Asset Retirement Obligations (230)		
35 TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)	-	-
36 CURRENT AND ACCRUED LIABILITIES		
37 Current Portion of Long-Term Debt		8,193
38 Notes Payable (231)		125,000
39 Accounts Payable (232)	16,600	23,340
42 Customer Deposits (235)		
43 Taxes Accrued (236)	103,693	54,138
44 Interest Accrued (237)		3,851
45 Dividends Declared (238)		
48 Tax Collections Payable (241)		
49 Misc. Current and Accrued Liabilities (242)		44,015

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50 Obligations under Capital Leases - Current (243)		
51 Derivative Instrument Liabilities (244)		
52 (Less) Long-Term Portion of Derivative Instrument Liabilities		
53 Derivative Instrument Liabilities - Hedges (245)		
54 (Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		
55 TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)	<u>120,293</u>	<u>258,537</u>
56 DEFERRED CREDITS		
57 Customer Advances for Construction (252)		
59 Deferred Gains from Disposition of Utility Plant (256)		
60 Other Deferred Credits (253)		
61 Other Regulatory Liabilities (254)		
62 Unamortized Gain on Reacquired Debt (257)		
66 TOTAL Deferred Credits (Total of lines 57 thru 65)	<u>-</u>	<u>-</u>
67 Total Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)	<u>3,028,815</u>	<u>2,282,387</u>