

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
December 31, 2016

ASSETS AND OTHER DEBITS

Line No.		<u>2015</u>	<u>2016</u>
1	UTILITY PLANT		
2	Utility Plant (101-106, 114)	\$14,308,774	14,325,852
3	Construction Work in Progress (107)	-	-
4	TOTAL Utility Plant (Total of lines 2 and 3)	14,308,774	14,325,852
5	(Less) Accum. Provision for Depreciation and Amortization (108, 111, 115)	<u>11,760,584</u>	<u>12,601,686</u>
6	Net Utility Plant (Total of line 4 less 5)	<u>2,548,190</u>	<u>1,724,166</u>
16	OTHER PROPERTY AND INVESTMENTS		
17	Nonutility Property (121)	-	-
18	(Less) Accum. Provision for Depre. and Amort. (122)	-	-
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 (128)	-	-
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>	<u>-</u>
31	CURRENT AND ACCRUED ASSETS		
32	Cash (131)	49,691	-
33	Special Deposits (132-134)	-	-
34	Working Funds (135)	-	-
35	Temporary Cash Investments (136)	-	-
36	Notes Receivable (141)	58,455	43,311
37	Customer Accounts Receivable (142)	373,134	482,755
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)	75,262	69,845
56	Interest and Dividends Receivable (171)	-	-
57	Rents Receivable (172)	-	-
58	Accrued Utility Revenues (173)	-	-
59	Misc. Current and Accrued Assets (174)	-	-
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>556,542</u>	<u>595,911</u>
65	DEFERRED DEBITS		
66	Unamortized Debt Expenses (181)	-	-
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)	<u>-</u>	<u>-</u>
81	Total Assets and Other Debits (Total of lines 10-15,30,64, and 80)	<u>\$ 3,104,732</u>	<u>2,320,077</u>

LIABILITIES AND OTHER CREDITS

<u>Line No.</u>		<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)	(446,011)	(1,365,409)
13	(Less) Reacquired Capital Stock (217)	-	-
14	Accumulated Other Comprehensive Income (219)	-	-
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)	<u>3,012,591</u>	<u>2,093,193</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)	<u>-</u>	<u>-</u>
36	CURRENT AND ACCRUED LIABILITIES		
37	Current Portion of Long-Term Debt	-	8,193
38	Notes Payable (231)	-	125,000
39	Accounts Payable (232)	17,094	23,340
42	Customer Deposits (235)	-	-
43	Taxes Accrued (236)	-	-
44	Interest Accrued (237)	-	-
45	Dividends Declared (238)	-	-
48	Tax Collections Payable (241)	-	-

49	Misc. Current and Accrued Liabilities (242)	75,047	51,637
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>92,141</u>	<u>208,170</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>\$3,104,732</u>	<u>2,320,077</u>