

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</u> <u>No.</u>	<u>Description</u>	<u>December 31, 2016</u> <u>(Test Year)</u>
1	UTILITY OPERATING INCOME	
2	Operating Revenues (400)	2,193,844
3	Operating Expenses	
4	Operation Expenses (401)	1,791,402
5	Maintenance Expenses (402)	91,801
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)	115,868
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)	2,856,617
26	Net Utility Operating Income (Total of lines 2 less 25)	(662,773)
28	OTHER INCOME AND DEDUCTIONS	(N/A)
61	INTEREST CHARGES	(N/A)
71	Income Before Extraordinary Items (Total of lines 27,60 and 71)	(662,773)
72	EXTRAORDINARY ITEMS	(N/A)
73	Extraordinary Income (434)	
74	(Less) Extraordinary Deductions (43 5)	
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 Income (Total of lines 71 and 77)	(662,773)