

<u>Line</u>	<u>Description</u>	<u>Distribution</u>	<u>Customer Accounting</u>	<u>A&G</u>	<u>Total</u>
	(a)	(b)	(c)	(d)	(e)
1	Per Books Test Year Amount	\$ 234,194	\$ 330	\$ 14,185	\$ 248,709
2					
3	Removal of one time compressor purchase	\$ -	\$ -	\$ 1,049	\$ 1,049
4					
5	Adjusted Test Year Amount	<u>\$ 234,194</u>	<u>\$ 330</u>	<u>\$ 13,136</u>	<u>\$ 247,660</u>
6					
7	SD Gas				
8	2011	\$ 215,624	\$ 251	\$ 13,100	\$ 228,975
9	2012	269,729	523	10,760	281,012
10	2013	259,738	158	20,484	280,380
11	2014 - adjusted	234,194	330	13,136	247,660
12	2015	270,846	248	13,744	284,838
13	Total	<u>\$ 1,250,131</u>	<u>\$ 1,510</u>	<u>\$ 71,224</u>	<u>\$ 1,322,865</u>
14					
15	5 Year Average	\$ 250,026	\$ 302	\$ 14,245	\$ 264,573
16					
17	Adjusted Test Year Amount	\$ 234,194	\$ 330	\$ 13,136	\$ 247,660
18					
19	Adjustment to Test Year	\$ 15,832	\$ (28)	\$ 1,109	\$ 16,913

Sources:

Line 1, columns b, c, d, and e: Schedule H-1 page 8 of 22
Line 3, column b and c: DR6-1
Line 5, column b: line 1 column b minus line 2 column b
Line 5, column c: line 1 column c minus line 2 column c
Line 5, column d: line 1 column d minus line 2 column d
Line 5, column e: line 1 column e minus line 2 column e
Lines 8 through 10, columns b and c: DR4-4
Line 11, columns b, c, d, and e: Line 5 columns b, c, d and e
Line 12, columns b and c: DR6-2
Line 13, column b: Sum of lines 8 through 12 column b
Line 13, column c: Sum of lines 8 through 12 column c
Line 13, column d: Sum of lines 8 through 12 column d
Line 13, column e: Sum of lines 8 through 12 column e
Line 15, column b: line 13 column b divided by 5
Line 15, column c: line 13 column c divided by 5
Line 15, column d: line 13 column d divided by 5
Line 15, column e: line 13 column e divided by 5
Line 17, column b, c, d, and e: Line 5 columns b, c, d, and e
Line 19, column b: Line 15 column b minus line 17 column b
Line 19, column c: Line 15 column c minus line 17 column c
Line 19, column d: Line 15 column d minus line 17 column d
Line 19, column e: Line 15 column e minus line 17 column e