

Line	Description	South Dakota Gas Test Year (Per Books)	Adjustments	Adjusted South Dakota Gas Test Year Expense	Expense Per Day	Expense Lead Days	Expense Dollar Days
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<u>Operation & Maintenance</u>						
2	Gas Purchases	\$ 43,342,839	\$ (11,170,163)	\$ 32,172,676	\$ 88,144	40.21	\$ 3,544,270
3	Labor Expense	4,744,970	147,657	4,892,627	13,404	19.00	254,676
4	Incentive Comp & Bonuses	388,227	(97,556)	290,671	796	237.50	189,050
5	Vacation Expense	59,882	2,162	62,044	170	2,745.57	466,747
6	Benefits Expense	1,313,966	4,486	1,318,452	3,612	27.70	100,052
7	Insurance Expense	231,349	33,631	264,980	N/A	N/A	-
8	Injuries and Damages	14,668	-	14,668	40	320.20	12,808
9	Uncollectible Accounts Expense	296,046	(90,715)	205,331	563	102.82	57,888
10	Regulatory Commission Expense	51,038	49,888	100,926	N/A	N/A	-
11	Other O & M Expense	2,673,526	(126,511)	2,547,015	6,978	16.40	114,439
12	Total O & M	53,116,511	(11,247,120)	41,869,391	113,707		4,739,930
13	Depreciation & Amortization	3,445,175	203,239	3,648,414	9,996	0.00	-
14	<u>Taxes</u>						
15	Ad Valorem Tax	666,940	31,000	697,940	1,912	386.23	738,472
16	Payroll - FICA	328,300	4,795	333,095	913	20.00	18,260
17	Payroll - FUTA	25,771	-	25,771	71	76.04	5,399
18	Payroll - SUTA	19,422	-	19,422	53	76.04	4,030
19	S D Gross Receipts Tax	87,753	1,687	89,440	245	378.50	92,733
20	Federal Income Tax	(1,428,993)	(715,365)	(2,144,358)	(5,875)	37.00	(217,375)
21	Deferred Income Taxes	2,187,554	571,369	2,758,923	7,559	0.00	-
22	Total Taxes	1,886,747	(106,514)	1,780,233	4,878		641,519
23	Interest on Long Term Debt	1,028,840	50,887	1,079,727	2,958	91.30	270,065
24	Preferred Stock Dividends	22,739	2,412	25,151	69	45.60	3,146
25	Total	<u>\$ 59,500,012</u>	<u>\$ (11,097,096)</u>	<u>\$ 48,402,916</u>	<u>\$ 131,608</u>	<u>42.97</u>	<u>\$ 5,654,660</u>
26	Revenue Lag Days	37.21					
27	Expense Lead Days	42.97					
28	Net Days	(5.76)					
29	Expense per Day	131,608					
30	Cash Working Capital	<u>(758,062)</u>					

SOURCES:

Column b, lines 2, 6, 9-25: DR 1-23, Attachment A
Column b, line 3: 5,193,079 (DR 1-23, Attachment A) - column b, line 4 - column b, line 5
Column b, lines 4 and 5: Workpaper H-12
Column b, line 7: 246,017 (DR 1-23, Attachment A) - column b, line 8
Column b, line 8: DR 5-15
Column b, line 26: 15.21 (half month) + 2.00 (DR 5-21) + 20.00 ARSD 20:10:15:02(8)
Column b, line 27: Column f, line 25
Column b, line 28: Column b, line 26 - 27
Column b, line 29: Column e, line 25
Column b, line 30: Column b, line 28 * 29
Column c, line 2: PJS-1 Sch 3, col. f, line 15
Column c, line 3: PJS-1 Sch 3, col g, line 15 + PJS-1 Sch 3, col j, line 15 - PJS-4 Sch 2, col c, line 4 - PJS-4 Sch 2, col c, line 5
Column c, line 4: PJS-4 Sch 4, col b, line 20 - PJS-4 Sch 4, col b, line 12 - PJS-4 Sch 4, col b, line 13
Column c, line 5: PJS-4 Sch 4, col b, line 23 - PJS-4 Sch 4, col b, line 16
Column c, line 6: PJS-1 Sch 3, col h, line 15
Column c, line 7: PJS-1 Sch 3, col t, line 15
Column c, line 9: PJS-1 Sch 3, col q, line 15
Column c, line 10: PJS-1 Sch 3, col v, line 15
Column c, line 11: PJS-1 Sch 3, col ae, line 15 - PJS-4 Sch 2, col c, sum lines 2-10
Column c, line 12: Sum of lines 2-11
Column c, line 13: PJS-1 Sch 3, col ae, line 16
Column c, line 15: PJS-1 Sch 3, col ae, line 18
Column c, line 16: PJS-1 Sch 3, col ae, line 19
Column c, line 19: PJS-1 Sch 2, col e, line 20

Column c, line 20: PJS-1 Sch 3, col ae, line 21
Column c, line 21: PJS-1 Sch 3, col ae, line 22
Column c, line 22: Sum of lines 15-21
Column c, lines 23 and 24: Column d - column b
Column c, line 25: Sum of lines 12, 13, 22, 23, and 24
Column d, lines 2-13, 15-22: Column b + column c
Column d, line 23: PJS-2 Sch 1, Col. d, line 29 * BLC-1 Sch 1, line 1
Column d, line 24: PJS-2 Sch 1, Col. d, line 29 * BLC-1 Sch 1, line 3
Column d, line 25: Sum of lines 12, 13, 22, 23, and 24
Column e, lines 2-6, 8-9, 11, 13, 15-21, 23-24: Column d / 365
Column f, line 2: 15.21 (half month) + 25.00 (DR 5-9)
Column f, line 3: DR 5-10
Column f, line 4: 182.5 (half year) + 31 (January) + 24 (February 24th payment per DR 5-13)
Column f, line 5: 4,390,062.15 (DR 5-12) / (583,619 (DR 5-12) / 365)
Column f, line 8: 12,869 (DR 5-15) / (14,668 / 365)
Column f, line 9: 80,108 (DR 5-14) / (284,373 / 365)
Column f, lines 6, 11, 13, 21, 23, and 24: DR 1-23, Attachment A
Column f, line 15: DR 5-19 (weighted average of North Dakota's 241.50 days, and South Dakota's 395.25 days)
Column f, line 16: 19.00 (DR 5-10) + 1.00 (DR 5-11)
Column f, lines 17 and 18: 365/8 (midpoint of quarter) + 365/12 (month lag)
Column f, line 19: SDCL 49-1A-5
Column f, line 20: Staff workpapers
Column f, line 25: Line 25, column g / e
Column g, lines 2-11, 13, 15-21, 23-24: Column e * column f
Column g, line 12: Column g, sum lines 2-11
Column g, line 22: Column g, sum lines 15-21
Column g, line 25: Sum of lines 12, 13, 22, 23, and 24