Line No.	Description	South Dakota Per Books	Total Staff Adjustments	Adjusted Test Year	Revenue Adjustment	Adjusted Test Year with Revenue Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)
1	OPERATING REVENUES:					
2	Sales	$ 42,854,043	$ 2,497,006	$ 45,351,049	$ 898,778	$ 46,249,827
3	Transportation	352,924	(45,350)	307,574		307,574
4	Other Revenues (488, 493, 495)	376,797	(88,219)	288,578		288,578
5	**TOTAL OPERATING REVENUES**	**43,583,764**	**2,363,437**	**45,947,201**	**898,778**	**46,845,979**
6	OPERATING EXPENSES:					
7	Operation and Maintenance:					
8	Production	137,775	(142,078)	(4,303)		(4,303)
9	Cost of Gas	28,093,760	2,529,148	30,622,908		30,622,908
10	Other Gas Supply	52,946	1,595	54,541		54,541
11	Distribution	3,393,082	50,368	3,443,450		3,443,450
12	Customer Accounting	1,303,898	28,230	1,332,128		1,332,128
13	Customer Service & Information	122,209	(3,498)	118,711		118,711
14	Sales	91,378	(10,546)	80,832		80,832
15	Administrative & General	3,190,539	(52,585)	3,137,954		3,137,954
16	Total Operation and Maintenance	36,385,587	2,400,634	38,786,221	-	38,786,221
17	Depreciation and Amortization	2,544,662	599,165	3,143,827		3,143,827
18	Taxes:					
19	Property Taxes	613,971	(27,945)	586,026		586,026
20	Payroll Taxes:	307,052	12,881	319,933		319,933
21	Gross Receipts Tax	79,615	-	79,615	1,346	80,961
22	Federal Income Taxes	(3,034,532)	687,559	(2,346,973)	314,101	(2,032,872)
23	Deferred Income Taxes	3,774,837	(842,245)	2,932,592		2,932,592
24	Other Taxes	15,828	-	15,828		15,828
25	Total Taxes	1,756,771	(169,750)	1,587,021	315,447	1,902,468
26	**TOTAL OPERATING EXPENSES**	**40,687,020**	**2,830,049**	**43,517,069**	**315,447**	**43,832,516**
27	**OPERATING INCOME**	**$ 2,896,744**	**$ (466,612)**	**$ 2,430,132**	**$ 583,331**	**$ 3,013,463**
28	Rate Base	37,529,056		$ 39,650,823		$ 39,650,823
29	Rate of Return	7.719%		6.129%		7.600%
30	Staff Proposed Rate of Return			7.600%		7.600%

SOURCES:

Line 5: Sum of lines 2 through 4	Column c: BAM-16, Schedule 3, column ab
Line 16: Sum of lines 7 through 15	Column d: Column b plus column c
Line 25: Sum of lines 19 through 24	Column d, line 28: BAM-17, Schedule 1, column d, line 34
Line 26: Sum of lines 16,17, and 25	Column e, line 2: BAM-16, Schedule 1, page 1, column b, line 10
Line 27: Line 5 less line 26	Column e, line 21: BAM-16, Schedule 1, page 1, column b, line 9
Line 29: Line 27 / line 28	Column e, line 22: BAM-16, Schedule 1, page 1, column b, line 8 less
Line 26: BLC-2, Schedule 1, line 4	BAM-16, Schedule 1, page 1, column b, line 6
Column b: BAM-16, Schedule 3, column b	Column f: Column d plus column e
Column b, line 28: BAM-17, Schedule 1, column b, line 34	Column f, line 28: BAM-17, Schedule 1, column d, line 34