

Line No.	Description (a)	South Dakota Per Books (b)	Total Staff Adjustments (c)	Adjusted Test Year (d)	Revenue Adjustment (e)	Adjusted Test Year with Revenue Adjustment (f)
1	OPERATING REVENUES:					
2	Sales	\$ 76,860,156	\$ (11,338,386)	\$ 65,521,770	\$ 5,369,333	\$ 70,891,103
3	Transportation	395,555	1,161	396,716		396,716
4	Other Revenues (488, 493, 495)	749,202	(255,980)	493,222		493,222
5	TOTAL OPERATING REVENUES	78,004,913	(11,593,205)	66,411,708	5,369,333	71,781,041
6	OPERATING EXPENSES:					
7	Operation and Maintenance:					
8	Cost of Gas	56,883,532	(10,461,364)	46,422,168		46,422,168
9	Other Gas Supply	110,577	7,478	118,055		118,055
10	Distribution	5,609,128	1,237,125	6,846,253		6,846,253
11	Customer Accounting	1,451,953	120,680	1,572,633		1,572,633
12	Customer Service & Information	280,680	(91,137)	189,543		189,543
13	Sales	93,725	(10,849)	82,876		82,876
14	Administrative & General	5,046,112	92,340	5,138,452		5,138,452
15	Total Operation and Maintenance	69,475,707	(9,105,726)	60,369,981	-	60,369,981
16	Depreciation and Amortization	5,196,612	(778,948)	4,417,664		4,417,664
17	Taxes:					
18	Property Taxes	665,534	28,651	694,185		694,185
19	Payroll Taxes:	429,860	15,738	445,598		445,598
20	Gross Receipts Tax	79,290	-	79,290	8,042	87,332
21	Federal Income Taxes	355,919	(240,857)	115,062	1,125,871	1,240,933
22	Deferred Income Taxes	(421,835)	(236,459)	(658,294)		(658,294)
23	Other Taxes	6,021	-	6,021		6,021
24	Total Taxes	1,114,789	(432,927)	681,862	1,133,913	1,815,775
25	TOTAL OPERATING EXPENSES	75,787,108	(10,317,601)	65,469,507	1,133,913	66,603,420
26	OPERATING INCOME	\$ 2,217,805	\$ (1,275,604)	\$ 942,201	\$ 4,235,420	\$ 5,177,621
27	Rate Base	56,168,858		\$ 73,860,498		\$ 73,860,498
28	Rate of Return	3.948%		1.276%		7.010%
29	Staff Proposed Rate of Return			7.010%		7.010%

SOURCES:

Line 5: Sum of lines 2 through 4	Column c: PJS-1, Schedule 3, column ad
Line 15: Sum of lines 8 through 14	Column d: Column b plus column c
Line 24: Sum of lines 18 through 23	Column d, line 27: PJS-2, Schedule 1, column d, line 29
Line 25: Sum of lines 15,16, and 24	Column e, line 2: PJS-1, Schedule 1, page 1, column b, line 10
Line 26: Line 5 less line 25	Column e, line 20: PJS-1, Schedule 1, page 1, column b, line 9
Line 28: Line 26 / line 27	Column e, line 21: PJS-1, Schedule 1, page 1, column b, line 8 less
Line 29: BLC-1, Schedule 1, line 5	PJS-1, Schedule 1, page 1, column b, line 6
Column b: PJS-1, Schedule 3, column b	Column f: Column d plus column e
Column b, line 27: PJS-2, Schedule 1, column b, line 29	Column f, line 27: PJS-2, Schedule 1, column d, line 29