

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	\$ 56,883,532	\$ (10,461,364)	\$ 46,422,168	\$ 127,184	40.31	\$ 5,126,787
3	Labor Expense	6,059,424	21,899	6,081,323	16,661	18.21	303,397
4	Incentive Compensation	264,932	209,523	474,455	1,300	242.50	315,250
5	Vacation Expense	75,824	2,908	78,732	216	3,748.26	809,624
6	Benefits Expense	1,173,287	44,621	1,217,908	3,337	12.33	41,145
7	Insurance Expense	409,810	88,858	498,668	N/A	N/A	-
8	Injuries and Damages	12,530	-	12,530	34	330.63	11,241
9	Uncollectible Accounts Expense	314,886	(33,784)	281,102	770	97.51	75,083
10	Regulatory Commission Expense	-	53,738	53,738	N/A	N/A	-
11	Other O & M Expense	4,281,482	967,875	5,249,357	14,382	33.71	484,817
12	Total O & M	69,475,707	(9,105,726)	60,369,981	163,884		7,167,344
13	Depreciation & Amortization	5,196,612	(778,948)	4,417,664	12,103	0.00	-
14	<u>Taxes</u>						
15	Ad Valorem Tax	665,534	28,651	694,185	1,902	398.71	758,346
16	Payroll - FICA	423,662	15,738	439,400	1,204	22.06	26,560
17	Payroll - FUTA	2,859	-	2,859	8	76.04	608
18	Payroll - SUTA	3,339	-	3,339	9	76.04	684
19	S D Gross Receipts Tax	79,290	8,042	87,332	239	378.50	90,462
20	Federal Income Tax	355,919	(240,857)	115,062	315	37.00	11,655
21	Deferred Income Taxes	(421,835)	(236,459)	(658,294)	(1,804)	0.00	-
22	Other Taxes	6,021	-	6,021	16	96.13	1,538
23	Total Taxes	1,114,789	(424,885)	689,904	1,889		889,853
24	Interest on Long Term Debt	1,664,418	(9,204)	1,655,214	4,535	91.25	413,819
25	Total	\$ 77,451,526	\$ (10,318,764)	\$ 67,132,762	\$ 182,411	46.44	\$ 8,471,016
26	Revenue Lag Days	37.21					
27	Expense Lead Days	46.44					
28	Net Days	(9.23)					
29	Expense per Day	182,411					
30	Cash Working Capital	(1,683,654)					

SOURCES:

Column b, line 2: Statement H, page 1
Column b, lines 3, 4, and 5: Schedule H-1, page 4
Column b, line 6: Schedule H-1, page 7
Column b, line 7: 422,340 (Schedule H-1, page 17) - column b, line 8
Column b, line 8: DR 3-35
Column b, line 9: Schedule H-1, page 14
Column b, line 10: Schedule H-1, page 20
Column b, line 11: Column b, line 12 - sum of lines 2 through 10
Column b, line 12: Statement H, page 1
Column b, line 13: Statement M, page 1
Column b, lines 15, 19 and 22: Statement L
Column b, lines 16-18: Email from Travis Jacobson on 2/26/24
Column b, lines 20 and 21: Statement M, page 1
Column b, line 23: Sum lines 15 through 22
Column b, lines 24: Email from Travis Jacobson on 2/26/24
Column b, line 25: Sum lines 12, 13, 23, and 24
Column b, line 26: 15.21 (half month) + 1.00 (Exhibit MJA-2) + 20.00 (ARSD 20:10:15:02(8)) + .07 (payment processing with 0 days for remittance checks per DR 3-28c) + .93 (Exhibit MJA-2)
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: EJP-2, col d, lines 2-4
Column c, line 4: EJP-2, col d, line 5
Column c, line 5: EJP-2, col d, line 8
Column c, line 6: PJS-1 Sch 3, col h, line 15
Column c, line 7: PJS-1 Sch 3, col q, line 15
Column c, line 9: PJS-1 Sch 3, col n, line 15
Column c, line 10: PJS-1 Sch 3, col s, line 15
Column c, line 11: PJS-1 Sch 3, line 15, columns i-m, o, p, r, t-v
Column c, line 12: Sum of lines 2-11
Column c, line 13: PJS-1 Sch 3, col ad, line 16
Column c, line 15: PJS-1 Sch 3, col ad, line 18

Column c, line 16: PJS-1 Sch 3, col ad, line 19
Column c, line 19: PJS-1 Sch 2, col e, line 20
Column c, line 20: PJS-1 Sch 3, col ad, line 21
Column c, line 21: PJS-1 Sch 3, col ad, line 22
Column c, line 23: Sum of lines 15-22
Column c, line 24: Column d - column b
Column c, line 25: Sum of lines 12, 13, 23, and 24
Column d, lines 2-13, 15-23: Column b + column c
Column d, line 24: PJS-2 Sch 1, Col. d, line 29 * BLC-1 Sch 1, col e, line 1
Column d, line 25: Sum lines 12, 13, 23, and 24
Column e, lines 2-6, 8-9, 11, 13, 15-22, 24: Column d / 365
Column f, lines 2, 6, 11, and 15: Exhibit MJA-2
Column f, line 3: DR 1-1, Attachment "Response No. PUC 1-1 SD Gas Statement Workpapers F-K", "PAYROLL" tab (weighted average of Bi-weekly, Interim, & Monthly)
Column f, line 4: DR 1-1, Attachment "Response No. PUC 1-1 SD Gas Statement Workpapers F-K", "PAYROLL" tab
Column f, line 5: Email from Tara Vesey on 4/23/24
Column f, line 8: Email from Tara Vesey on 4/24/24
Column f, line 9: 84,123 (Updated DR 3-36) / (314,886 / 365)
Column f, line 16: DR 1-1, Attachment "Response No. PUC 1-1 SD Gas Statement Workpapers F-K", "PAYROLL TAXES" tab
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, lines 20 and 24: Staff workpapers
Column f, line 22: DR 1-1, Attachment "Response No. PUC 1-1 SD Gas Statement Workpapers F-K", "TOTI" tab (weighted average of Secretary of State, Highway Use, and Delaware Franchise using due dates in DR 3-38)
Column f, line 25: Line 25, column g / e
Column g, lines 2-11, 13, 15-22, 24: Column e * column f
Column g, line 12: Column g, sum lines 2-11
Column g, line 23: Column g, sum lines 15-22
Column g, line 25: Sum of lines 12, 13, 23, and 24