

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)
	Operation & Maintenance						
1	Purchased Gas Costs	\$ 45,995,764		\$ 45,995,764	\$ 126,016	40.06	\$ 5,048,201
2	Labor	4,453,085	332,975	4,786,060	13,112	27.75	363,858
3	Vacation	580,418		580,418	1,590	543.43	864,054
4	Uncollectible Accounts	145,699	(5,946)	139,753	383	293.42	112,380
5	Injuries & Damages	595,779	(4,700)	591,079	1,619	73.66	119,256
6	Other O&M Expense	5,289,887	280,105	5,569,992	15,260	26.79	408,815
7	Total O&M Expense	57,060,632	602,434	57,663,066	157,980		6,916,564
8	Depreciation & Amortization	4,401,276	(1,756,310)	2,644,966	7,246	-	-
	Taxes						
9	Ad Valorem Tax	589,185		589,185	1,614	393.49	635,093
10	Payroll Taxes	377,931	24,036	401,967	1,101	34.65	38,150
11	FUTA & SUTA	1,237		1,237	3	106.03	318
12	SD Gross Receipts Tax	109,062	6,889	115,951	318	378.50	120,363
13	Federal Income Tax	(235,630)	288,389	52,759	145	37.00	5,365
14	Deferred Income Taxes	(1,152,909)	754,323	(398,586)	(1,092)	-	-
15	Other Taxes	17,519		17,519	48	34.50	1,656
16	Total Taxes	(293,605)	1,073,637	780,032	2,137		800,945
17	Interest on Long-Term Debt	4,292,207	(2,175,833)	2,116,374	5,798	91.25	529,068
18	Preferred Stock Dividends	-	-	-	-	-	-
19	Total	\$ 65,460,510	\$ (2,256,073)	\$ 63,204,437	\$ 173,161	47.62	\$ 8,246,577
20	Revenue Lag Days	40.43					
21	Expense Lead Days	47.62					
22	Net Days	(7.19)					
23	Expense per Day	173,161					
24	Cash Working Capital	(1,245,028)					

**SOURCES:**

Line 7: Sum of lines 1 through 6  
Line 16: Sum of lines 9 through 15  
Line 19: Sum of lines 7, 8, 16, and 17

Column (b), lines 1-6, 8-12, 15, and 17: Statement F/F-3  
Column (b), lines 13 and 14: PJS-1, Sch 3, Column b  
Column (b), line 20: DR 2-47, attachment "2-47 NWE Gas Lead Lag Summary 12-31-23", "2. Gas Service Revenue" tab, line 26  
Note: Substituted 20.00 for Collection Lag on line 9 per ARSD 20:10:15:02(8)  
Column (b), line 21: Column f, line 19  
Column (b), line 22: Line 20 minus line 21  
Column (b), line 23: Column e, line 19  
Column (b), line 24: Line 22 \* 23

Column (c), line 2: PJS-1 Sch 3, line 11, column i  
Column (c), line 4: PJS-1 Sch 3, line 11, column r  
Column (c), line 5: EJP-5, column g, lines 2-4  
Column (c), line 6: PJS-1 Sch 3, line 11, columns j, m, n, o, p, q, s, u, v, and x plus EJP-5, column g, lines 6 and 11  
Column (c), line 8: PJS-1 Sch 3, line 12, column ae

Column (c), line 10: PJS-1 Sch 3, line 15, column k  
Column (c), line 12: PJS-1 Sch 2, line 16, column e  
Column (c), line 13: PJS-1 Sch 3, line 17, column ae  
Column (c), line 14: PJS-1 Sch 3, line 18, column ae  
Column (c), line 17: Column d minus column b

Column (d), lines 1-6, 8, and 9-15: Columns b + c  
Column (d), line 17: PJS-3, line 3

Column (e): Column (d) / 365

Column (f), lines 1, 3-6, 8-12, 14, 15, and 17: Statement F/F3, Column f  
Column (f), line 2: DR 3-11b, attachment "3-11b Payroll", "Summary" tab, weighted average of lines 2 and 3 (also see DR 3-11c)  
Column (f), line 13: Staff workpapers  
Column (f), line 19: Column g divided by e

Column (g), lines 1-6, 8-15, and 17: Column (e) \* Column (f)