

Line	Description	South Dakota Natural Gas Test Year (Per Books)	Adjustments	Adjusted SD Natural 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	Purchased Gas Costs	\$ 45,995,764	\$ 49,003	\$ 46,044,767	\$ 126,150	40.06	\$ 5,053,569
3	Labor	4,453,085	332,975	4,786,061	13,112	40.08	525,529
4	Vacation	580,418		580,418	1,590	543.43	864,052
5	Uncollectible Accounts	145,699	8,794	154,493	423	293.42	124,115
6	Injuries & Damages	595,779	57,831	653,610	1,791	73.66	131,927
7	Other O&M Expense	5,289,887	(92,712)	5,197,175	14,239	26.79	381,463
8	Total O&M	57,060,632	355,891	57,416,523	157,305		7,080,655
9	Depreciation & Amortization	4,401,276	722,004	5,123,279	14,036	-	-
	<u>Taxes</u>						
10	Property Taxes	589,185		589,185	1,614	393.49	635,093
11	Payroll Taxes	377,931	24,036	401,966	1,101	34.65	38,150
12	FUTA & SUTA	1,237		1,237	3	106.03	318
13	SD Gross Receipts Tax	109,062	9,065	118,127	324	378.50	122,634
14	Federal Income Tax	(224,743)	224,743	-	-	36.00	-
15	Other Taxes	17,519		17,519	48	34.50	1,656
16	Deferred Income Taxes	(1,163,797)	754,323	(409,475)	(1,122)	-	-
17	Total Taxes	(293,606)	1,012,165	718,559	1,968		797,851
18	Interest on Long Term Debt	4,292,207	(2,313,137)	1,979,070	5,422	91.25	494,758
19	Preferred Stock Dividends						
20	Total	\$ 65,460,508	\$ (223,076)	\$ 65,237,432	\$ 178,731	46.85	\$ 8,373,264
21	Revenue Lag Days	41.32					
22	Expense Lead Days	46.85					
23	Net Days	(5.53)					
24	Expense per Day	178,731					
25	Cash Working Capital	\$ (988,382)					

Sources :

Line 8 (all columns except column f): Sum of lines 2 through 7
 Line 17 (all columns except column f): Sum of lines 10 through 16
 Line 20 (all columns except column f): Sum of lines 8, 9, 17, 18, & 19

Column (b)

Line 2: Stmt M, pg 1, column c, line 9
 Line 3: Stmt H, pg 2, column d, line 43 - column b, line 4
 Line 4: Tab "Vacation", cell C37
 Line 5: Statement H & H1, page 2, column c, line 5
 Line 6: Statement H & H1, page 2, column c, line 34
 Line 7: Statement H & H1, page 2, column e, line 43
 - 145,699 column b, line 5 - 601,715 column b, line 6

 Line 9: Statement J0, page 2, column e, line 67
 Line 10: Statement L, column c, line 1, 2, 3, 4
 Line 11: Statement L, column c, lines 4 & 5
 Line 12: Statement L, column c, line 6
 Line 13: Statement L, column c, line 2
 Line 14: Statement K, column c, line 70
 Line 15: Statement L, column c, line 3
 Line 16: Statement K, column c, line 92
 Line 18: Statement K, column c, line 91
 Line 21: NWE Lead/Lag Study Natural Gas, Page 1
 Line 22: Column f, Line 20
 Line 23: Line 21 - Line 22
 Line 24: Column e, Line 20
 Line 25: Line 23 * Line 24

Column (c)

Line 2: Statement M, column d, line 9
 Line 3: Statement H, column f, line 43
 Line 5: Statement H, Page 2, column g, line 5
 Line 6: Statement H, Page 2, column g, line 34
 Line 7: Statement H & H1, page 2, column g, line 106
 - 6,861 column c, line 5 - (134,624) column c, line 6

 Line 9: Statement J0 column j, line 67
 Line 11: Statement L, column d, line 4 & 5
 Line 14: Statement K, column d, line 70
 Line 13: Statement L, column d, line 2
 Line 16: Statement K, column d, line 81
 Line 18: Statement K, column d, line 91

Column (d)

Lines 2 - 17: Column b + Column c
 Line 18: Statement H12, column b, line 3

Column (e)

Column d / 365

Column (f)

Line 2: MT Lead Lag Study, Natural Gas, Page 1
 Line 3: MT Lead Lag Study, Natural Gas, Page 1
 Line 4: Tab Vacation Days cell C21 / Tab Vacation cell C37 X 365
 Line 5: 200,716 (Schedule F-3, col p, line 1) / [145,699 (Statement H & H1, page 2, col c, line 5) X 365]
 Line 6: 120,234 (Schedule F-3, col p, line 3) / [601,715 (Statement H & H1, page 3, col c, line 34) X 365]
 Line 7: MT Lead Lag Study, Natural Gas Page 1
 Line 10: 393.48 for SD from Tab SD Prop Tax

 Line 11: Weighted using 33.66 for Social Security and 38.43 for Medicare (& Tab Medicare Days cell H41)

 Line 12: Tab "Payroll Lead Lag Summary",
 ("Weighted Dollar Days" column, sum lines 38-39, 42-43 / "Amount" column sum lines 38-39, 42-43)
 Line 13: NG07-013, RLK-1 Sch 1, col f line 16
 Line 14, MT Lead Lag Study Page 1
 Line 18, MT Lead Lag Study Natural Gas Page 1
 Line 20: Line 20, Column g / Column e

Column (g):

Column e * Column f