

Line No.	Description	South Dakota Per Books	Restate FIT	Depreciation	Rent	Utilities	Training	Professional Services - Rate Case	Professional Services - Office	Operations
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	OPERATING REVENUES:									
2	Operating Revenues	\$ 2,193,844								
3	TOTAL OPERATING REVENUES	2,193,844	-	-	-	-	-	-	-	-
4	OPERATING EXPENSES:									
5	Operation and Maintenance:									
6	Payroll	665,610								
7	Office Rent	50,400			7,200					
8	Lease for Valve Sites	2,100								
9	Office Expense	37,659								
10	Charitable Contributions	7,820								
11	Employee Expenses	20,639								
12	Utilities	35,470				(11,060)				
13	Training	4,155					3,910			
14	Truck Expenses	53,895								
15	Professional Services	13,293						-	(3,176)	
16	Operations Expense	71,910								18,875
17	Integrity Management	160,050								
18	Public Awareness	11,271								
19	Fixed Assets - Office	9,418								
20	Fixed Assets - Operations	4,465								
21	Fixed Assets - Truck	25,008								
22	Board of Directors Fee	504,000								
23	Employee Benefits	32,761								
24	Company Insurance Expense	111,678								
25	Miscellaneous Expense	12,718								
26	Total Operation and Maintenance	1,834,320	-	-	7,200	(11,060)	3,910	-	(3,176)	18,875
27	Depreciation and Amortization	857,546		(810,872)						
28	Taxes:									
29	Property Taxes	41,378								
30	Payroll Taxes	48,882								
31	SD Use Tax	15,197								
32	Pipeline Safety Assessment	56,233								
33	Gross Receipts Tax	3,060								
34	Federal Income Taxes (21%)	-	(139,182)	170,283	(1,512)	2,323	(821)	-	667	(3,964)
35	Deferred Income Taxes	-								
36	Other Taxes	-								
37	Total Taxes	164,750	(139,182)	170,283	(1,512)	2,323	(821)	-	667	(3,964)
38	TOTAL OPERATING EXPENSES	2,856,616	(139,182)	(640,589)	5,688	(8,737)	3,089	-	(2,509)	14,911
39	OPERATING INCOME	\$ (662,772)	\$ 139,182	\$ 640,589	\$ (5,688)	\$ 8,737	\$ (3,089)	\$ -	\$ 2,509	\$ (14,911)
	Source		Column b, line 39 * 21%	BAM-1 Sch 1		PJS-3 Sch 9	PJS-3 Sch 11	EJP-1 Sch 1	EJP-1 Sch 2	EJP-1 Sch 3
	Staff Witness Testimony		Steffensen	Mehlhoff	Steffensen	Steffensen	Steffensen	Paulson	Paulson	Paulson
	Staff's position on SDIP's Adjustment		Adjusted	Adjusted	Accepted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted

Line No.	Description	Integrity Management (k)	Public Awareness (l)	Employee Benefits (m)	Property Taxes (n)	Insurance (o)	Pipeline Safety Tax (p)	Payroll (q)	Interest Sync (r)	Directors Fee (s)
1	OPERATING REVENUES:									
2	Operating Revenues									
3	TOTAL OPERATING REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4	OPERATING EXPENSES:									
5	Operation and Maintenance:									
6	Payroll							44,559		
7	Office Rent									
8	Lease for Valve Sites									
9	Office Expense									
10	Charitable Contributions									
11	Employee Expenses									
12	Utilities									
13	Training									
14	Truck Expenses									
15	Professional Services									
16	Operations Expense									
17	Integrity Management	(111,606)								
18	Public Awareness		(3,251)							
19	Fixed Assets - Office									
20	Fixed Assets - Operations									
21	Fixed Assets - Truck									
22	Board of Directors Fee									(338,954)
23	Employee Benefits			4,305						
24	Company Insurance Expense					14,449				
25	Miscellaneous Expense									
26	Total Operation and Maintenance	<u>(111,606)</u>	<u>(3,251)</u>	<u>4,305</u>	<u>-</u>	<u>14,449</u>	<u>-</u>	<u>44,559</u>	<u>-</u>	<u>(338,954)</u>
27	Depreciation and Amortization									
28	Taxes:									
29	Property Taxes				(23,872)					
30	Payroll Taxes							3,714		
31	SD Use Tax									
32	Pipeline Safety Assessment					4,673				
33	Gross Receipts Tax									
34	Federal Income Taxes (21%)	23,437	683	(904)	5,013	(3,034)	(981)	(10,137)	(1,319)	71,180
35	Deferred Income Taxes									
36	Other Taxes									
37	Total Taxes	<u>23,437</u>	<u>683</u>	<u>(904)</u>	<u>(18,859)</u>	<u>(3,034)</u>	<u>3,692</u>	<u>(6,423)</u>	<u>(1,319)</u>	<u>71,180</u>
38	TOTAL OPERATING EXPENSES	<u>(88,169)</u>	<u>(2,568)</u>	<u>3,401</u>	<u>(18,859)</u>	<u>11,415</u>	<u>3,692</u>	<u>38,136</u>	<u>(1,319)</u>	<u>(267,774)</u>
39	OPERATING INCOME	<u>\$ 88,169</u>	<u>\$ 2,568</u>	<u>\$ (3,401)</u>	<u>\$ 18,859</u>	<u>\$ (11,415)</u>	<u>\$ (3,692)</u>	<u>\$ (38,136)</u>	<u>\$ 1,319</u>	<u>\$ 267,774</u>
	Source	PJS-3 Sch 10	EJP-1 Sch 4	PJS-3 Sch 7	EJP-1 Sch 3	EJP-1 Sch 5	PJS-3 Sch 9	PJS-3 Sch 6	PJS-3 Sch 1	PJS-3 Sch 8
	Staff Witness Testimony	Steffensen	Paulson	Steffensen	Paulson	Paulson	Steffensen	Steffensen	Steffensen	Steffensen
	Staff's position on SDIP's Adjustment	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Staff Proposed	Staff Proposed

Line No.	Description	South Dakota Use Tax (t)	Penalty and Interest (u)	Office (v)	Donations (w)	Unemployment Taxes Penalty (x)	Fixed Assets (y)	Vehicle Loans & Leases (z)	Total Staff Adjustments (aa)	Adjusted Test Year (ab)
1	OPERATING REVENUES:									
2	Operating Revenues								\$ -	\$ 2,193,844
3	TOTAL OPERATING REVENUES	-	-	-	-	-	-	-	-	2,193,844
4	OPERATING EXPENSES:									
5	Operation and Maintenance:									
6	Payroll								44,559	710,169
7	Office Rent								7,200	57,600
8	Lease for Valve Sites								-	2,100
9	Office Expense			(7,017)					(7,017)	30,642
10	Charitable Contributions				(7,820)				(7,820)	-
11	Employee Expenses								-	20,639
12	Utilities								(11,060)	24,410
13	Training								3,910	8,065
14	Truck Expenses								-	53,895
15	Professional Services								(3,176)	10,117
16	Operations Expense								18,875	90,785
17	Integrity Management								(111,606)	48,444
18	Public Awareness								(3,251)	8,020
19	Fixed Assets - Office						(4,428)		(4,428)	4,990
20	Fixed Assets - Operations						(2,768)		(2,768)	1,697
21	Fixed Assets - Truck							(16,676)	(16,676)	8,332
22	Board of Directors Fee								(338,954)	165,046
23	Employee Benefits								4,305	37,066
24	Company Insurance Expense								14,449	126,127
25	Miscellaneous Expense		(12,567)						(12,567)	151
26	Total Operation and Maintenance	-	(12,567)	(7,017)	(7,820)	-	(7,196)	(16,676)	(426,025)	1,408,295
27	Depreciation and Amortization								(810,872)	46,674
28	Taxes:									
29	Property Taxes								(23,872)	17,506
30	Payroll Taxes					(249)			3,465	52,347
31	SD Use Tax	(13,406)							(13,406)	1,791
32	Pipeline Safety Assessment								4,673	60,906
33	Gross Receipts Tax								-	3,060
34	Federal Income Taxes (21%)	2,815	2,639	1,474	1,642	52	1,511	3,502	125,367	125,367
35	Deferred Income Taxes								-	-
36	Other Taxes								-	-
37	Total Taxes	(10,591)	2,639	1,474	1,642	(197)	1,511	3,502	96,227	260,977
38	TOTAL OPERATING EXPENSES	(10,591)	(9,928)	(5,543)	(6,178)	(197)	(5,685)	(13,174)	(1,140,670)	1,715,946
39	OPERATING INCOME	\$ 10,591	\$ 9,928	\$ 5,543	\$ 6,178	\$ 197	\$ 5,685	\$ 13,174	\$ 1,140,670	\$ 477,898
	Source	PJS-3 Sch 9	PJS-3 Sch 9	EJP-1 Sch 3	EJP-1 Sch 6	SDIP's Response to Staff DR 13-3	BAM-5	BAM-4		
	Staff Witness Testimony	Steffensen	Steffensen	Paulson	Paulson	Steffensen	Mehlhoff	Mehlhoff		
	Staff's position on SDIP's Adjustment	Staff Proposed	Staff Proposed	Adjusted	Staff Proposed	Staff Proposed	Staff Proposed	Staff Proposed		

SOURCES:

Line 26: Sum of lines 6-25

Line 37: Sum of lines 29-36

Line 38: Sum of lines 26, 27 and 37

Line 39: Line 3 less line 38

Column b, line 3: Revised Statement M, page 1

Column b, line 6: Revised Statement H (payroll/taxes breakout in SDIP's response to Staff DR 10-8)

Column b, lines 7, 23, 24: Revised Statement H

Column b, lines 8-22, 25: SDIP Response to Staff DR 9-1, Attachment "Attach. Staff 9-1", "Statement H workup" tab
(also see "Updated Adjustment Reconciliation" email from Lisa Murphy on 12/18/17)

Column b, line 27: Revised Statement J

Column b, line 29, 31-33: Revised Statement L

Column b, line 30: Revised Statement H (payroll/taxes breakout in SDIP's response to Staff DR 10-8)