

Line	Description	South Dakota Electric Test Year (Per Books)	Adjustments	Adjusted South Dakota Electric 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	Coal & Freight	\$ 2,916,206		\$ 2,916,206	\$ 7,990	17.08	\$ 136,469
3	Natural Gas	247,820		247,820	679	39.29	26,678
4	Fuel Oil	71,957		71,957	197	11.78	2,321
5	Electricity Purchased	1,157,069		1,157,069	3,170	29.16	92,437
6	Labor - Salaried	457,450	8,532	465,982	1,277	7.60	9,705
7	Labor - Union	487,830	9,583	497,413	1,363	12.00	16,356
8	Vacation Pay	86,158		86,158	236	548.76	129,507
9	Incentive Compensation	88,042	(23,411)	64,631	177	164.50	29,117
10	Other O&M Expense	2,566,242	95,850	2,662,092	7,293	31.33	228,490
11	Total O&M	8,078,774	90,554	8,169,328	16,336		671,080
12	Depreciation & Amortization	3,068,323	26,922	3,095,245	8,480	0.00	-
	<u>Taxes</u>						
13	Property Taxes - Iowa	253,690	7,830	261,520	716	364.79	261,190
14	Property Taxes - Illinois	18,501		18,501	51	415.79	21,205
15	Property Taxes - South Dakota	160,648		160,648	440	395.29	173,928
16	Property Taxes - Missouri	437		437	1	183.29	183
17	Payroll - FICA	67,973	1,643	69,616	191	10.63	2,030
18	Payroll - FUTA & SUTA	1,826	40	1,866	5	76.29	381
19	S D Gross Receipts Tax	17,077		17,077	47	379.29	17,827
20	Federal Income Tax	(1,080,033)	(938,043)	(2,018,076)	(5,529)	37.00	(204,573)
21	Deferred Income Taxes	553,093	240,767	793,860	2,175	-	-
22	Total Taxes	(6,788)	(687,763)	(694,551)	(1,903)		272,171
23	Interest on Long Term Debt			1,326,072	3,633	91.29	331,657
24	Preferred Stock Dividends			-	-	45.46	-
25	Total	\$ 11,140,309	\$ (570,287)	\$ 11,896,094	\$ 26,546	48.03	\$ 1,274,908
26	Revenue Lag Days	33.99					
27	Expense Lead Days	48.03					
28	Net Days	(14.04)					
29	Expense per Day	26,546					
30	Cash Working Capital	(372,706)					

Sources :

Line 11 (all columns except column f): Sum of lines 2 through 10
Line 22 (all columns except column f): Sum of lines 13 through 21
Line 25 (all columns except column f): Sum of lines 11, 12, 22, 23, & 24

Column (b)

Line 2: Workpaper for Schedule F-3, pg 1, line 7
Line 3: Workpaper for Schedule F-3, pg 1, line 12
Line 4: Workpaper for Schedule F-3, pg 1, line 19
Line 5: Workpaper for Schedule F-3, pg 1, line 21
Line 6: 603,841 (Workpaper for Schedule F-3, pg 2, line 1)
- 58,349 (DR 3-23) - 71,812 (DR 5-36 from NG14-005)
- 16,230 (RRT 1.1 Sch 13)
Line 7: 515,639 (Workpaper for Schedule F-3, pg 2, line 2)
- 27,809 (DR 3-23)
Line 8: DR 3-23
Line 9: 71,812 (DR 5-36 from NG14-005) + 16,230 (RRT 1.1 Sch 13)
Line 10: Workpaper for Schedule F-3, pg 2
Line 12: Workpaper for Schedule F-3, pg 3, line 5
Line 13: Workpaper for Schedule F-3, pg 3, line 6
Line 14: Workpaper for Schedule F-3, pg 3, line 7
Line 15: Workpaper for Schedule F-3, pg 3, line 8
Line 16: Workpaper for Schedule F-3, pg 3, line 9
Line 17: Workpaper for Schedule F-3, pg 3, line 10
Line 18: Workpaper for Schedule F-3, pg 3, lines 11 & 12
Line 19: Workpaper for Schedule F-3, pg 2, line 10
Line 20: Workpaper for Schedule F-3, pg 3, line 14

Column (c)

Line 6: [19,646 (PJS-5 Sch 3, col e, line 14) - 1,531 (Exh RRT 1.1 WP 6, page 1, line 40)] * .471 (Workpaper for Schedule F-3, page 4, line 2)
Line 7: [19,646 (PJS-5 Sch 3, col e, line 14) - 1,531 (Exh RRT 1.1 WP 6, page 1, line 40)] * .529 (Workpaper for Schedule F-3, page 4, line 3)
Line 9: PJS-5 Sch 3, col l, line 14 plus PJS-5 Sch 3, col z, line 14
Line 10: PJS-5 Sch 3, col f, line 14 plus PJS-5 Sch 3, col h, line 8 plus PJS-5 Sch 3, col j, line 8 plus PJS-5 Sch 3, col k, line 8 plus PJS-5 Sch 3, col m, line 8 plus PJS-5 Sch 3, col n, line 10 plus PJS-5 Sch 3, col r, line 12 plus PJS-5 Sch 3, col u, line 11 plus PJS-5 Sch 3, col v, line 9 plus PJS-5 Sch 3, col w, line 14 plus PJS-5 Sch 3, col x, line 14 plus PJS-5 Sch 3, col y, line 8 plus WP RRT 6, page 1, line 40
Line 12: PJS-5 Sch 3, col aa, line 16
Line 13: PJS-5 Sch 3, col aa, line 18
Line 17: WP RRT 6, page 1, line 38 * 9.07% (WP RRT 6, page 3)
Line 18: WP RRT 6, page 1, line 38 * .22% (WP RRT 6, page 3)
Line 20: PJS-5 Sch 3, col aa, line 21
Line 21: PJS-5 Sch 3, col s, line 22

Column (d)

Lines 2 - 22: Column b plus column c
Line 23: BAM-6, col b, line 3
Line 24: PJS-6 Sch 1, col d, line 33 * BLC-1 Sch 1, col d, line 2

Column (e)