

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	Operation & Maintenance						
2	Cost of Fuel & Purchased Power	\$ 45,759,004	\$ (69,000)	\$ 45,690,004	\$ 125,178	8.29	\$ 1,037,726
3	Labor	8,520,596	(326,588)	8,194,008	22,449	40.96	919,511
4	Vacation	1,168,739		1,168,739	3,202	625.92	2,004,196
5	Uncollectible Accounts	355,912	19,328	375,240	1,028	205.84	211,604
6	Injuries & Damages	1,655,258	(405,617)	1,249,641	3,424	82.15	281,282
7	Other O&M Expense	55,366,138	(94,974)	55,271,164	151,428	27.72	4,197,584
8	Total O&M	112,825,647	(876,851)	111,948,796	306,709		8,651,903
9	Depreciation & Amortization	35,028,170	8,064,831	43,093,001	118,063	-	-
	Taxes						
10	Property Taxes	5,197,512		5,197,512	14,240	387.97	5,524,693
11	Payroll Taxes	764,545	36,721	801,266	2,195	38.39	84,266
12	FUTA & SUTA	5,195		5,195	14	114.45	1,602
13	SD Gross Receipts Tax	319,258	32,232	351,490	963	378.50	364,496
14	Federal Income Tax	2,920,307	(4,891,404)	(1,971,097)	(5,400)	37.00	(199,800)
15	Other Taxes	25,028		25,028	69	43.82	3,024
16	Deferred Income Taxes	(10,624,090)	3,445,145	(7,178,945)	(19,668)	-	-
17	Total Taxes	(1,392,245)	(1,377,306)	(2,769,551)	(7,587)	-	5,778,281
18	Interest on Long Term Debt	10,866,498	6,078,215	16,944,713	46,424	92.63	4,300,255
19	Preferred Stock Dividends			-	-	-	-
20	Total	\$ 157,328,070	\$ 11,888,889	\$ 169,216,959	\$ 463,609	40.40	\$ 18,730,439
21	Revenue Lag Days	36.74					
22	Expense Lead Days	40.40					
23	Net Days	(3.66)					
24	Expense per Day	463,609					
25	Cash Working Capital	(1,696,809)					

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)

Lines 2 - 18: Statement F/F-3, column b
Line 21: Statement F/F-3, column b
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: Exhibit PJS-1, Sch 3, line 15, column f
Line 3: Exhibit PJS-1, Sch 3, line 15, columns g, h, u, & v
Line 5: Exhibit PJS-1, Sch 3, line 15, column r
Line 6: Exhibit PJS-1, Sch 3, line 15, column w
Line 7: Exhibit PJS-1, Sch 3, line 15, columns k, l, m, n, o, p, q, s, x, y, ad, af, ag, & ai
Line 9: Exhibit PJS-1, Sch 3, line 16, column aj
Line 11: Exhibit PJS-1, Sch 3, line 19, column aj

Column (c)

Line 13: Exhibit PJS-1, Sch 2, column e, line 22
Line 14: Exhibit PJS-1, Sch 3, line 21, col aj
Line 16: Exhibit PJS-1, Sch 3, line 22, col aj
Line 18: Column d - Column b

Column (d)

Lines 2 - 17: Column b + Column c
Line 18: PJS-4, col b, line 3

Column (e)

Column d / 365

Column (f)

Lines 2 - 6, 10 - 13, & 15 - 18: Statement F/F-3, column f
Line 7: DR 5-3, part b
Line 14: Staff workpapers
Line 20: Line 20, Column g / Column e

Column (g)

Column e * Column f