

Line	Description	South Dakota Per Books (a)	Adjustments (c)	Pro Forma Expense (d)	Expense Per Day (e)	Expense Lead Days (f)	Expense Dollar Days (g)
Operation & Maintenance							
1	Coal & Rail Transport	\$ 15,816		\$ 15,816	43	18.84	\$ 810
2	Gas for Generation	8,520		8,520	23	37.99	874
3	Oil	176		176	-	20.08	-
4	Nuclear and EOL	5,724		5,724	16	0.00	-
5	Nuclear Disposal	632		632	2	76.00	152
6	Purchased Power	21,693	(1,144)	20,549	56	33.47	1,874
7	Purchased Interchange	8,312		8,312	23	31.71	729
8	Regular Payroll	22,947	762	23,709	65	11.47	746
9	Vacation Pay	2,908		2,908	8	190.57	1,525
10	Incentive Compensation	2,173	(755)	1,418	4	256.80	1,027
11	Pension & Benefits	5,671		5,671	16	32.86	526
12	All Other O&M Expenses	73,755	(4,454)	69,301	190	41.41	7,868
13	Total O & M	168,327	(5,591)	162,736	446		16,131
14	Property Tax	8,166	759	8,925	24	355.77	8,538
15	Employer Payroll Taxes	2,051	(2)	2,049	6	34.65	208
16	Federal Income Tax	(13,565)	11,716	(1,849)	(5)	37.00	(185)
17	Depreciation Expense	24,819	1,872	26,691	73	0.00	-
18	Deferred Federal Income Taxes and ITC	25,631	(12,648)	12,983	36	0.00	-
19	S D Gross Receipts Tax	278	10	288	1	378.50	379
20	Interest on Long Term Debt			9,156	25	91.25	2,281
21	Total	\$ 215,707	\$ (3,884)	\$ 220,979	\$ 606	45.14	\$ 27,352
22	Revenue Lag Days	34.09					
23	Expense Lead Days	45.14					
24	Net Days	(11.05)					
25	Expense per Day	606					
26	Cash Working Capital	(6,696)					

Sources :

Line 13 (all columns except column f): Sum of lines 1 through 12
Line 21 (all columns except column f): Sum of lines 13 through 20

Column (b)

Line 1-7 10, 11 and 14-16: Exhibit_(CRB-1) Schedule 2A, pg 5
Line 8: Exhibit_(CRB-1), Schedule 2A, pg 5 and DR 3-13 (25,855-2,908)
Line 9: DR 3-13
Line 12: Exhibit_(CRB-1), Schedule 2A, pg 5 and Staff workpaper (74,033-278)
Line 17-18: Exhibit_(CRB-1), Schedule 6B, pg 1
Line 19: Staff workpaper
Line 22: Exhibit_(CRB-1), Schedule 2A, pg 5 revised to reflect 31.71 day interchange lag (with 6.50 processing days per DR 3-15 and 10 day payment per interchange agreement), remove \$372,000 late payment fee revenues, and reduce retail revenue lag days to 34.22 (per DR 5-12)
Line 23: Column f, line 21
Line 24: Column b, line 22 less line 23
Line 25: Column e, line 21
Line 26: Column b, line 24 * line 25

Column (c)

Line 6: BAM-1 Sch 3, col k, line 16
Line 8: BAM-1 Sch 3, col d, line 16 plus BAM-1 Sch 3, col s, line 16 plus BAM-1 Sch 3, col as, line 16 plus BAM-1 Sch 3, col ax, line 16
Line 10: BAM-8 Sch 3, col t, line 16
Line 12: BAM-1 Sch 3, col bd, line 16 minus col c, line 6 minus col c, line 8 minus col c, line 10
Line 14: BAM-1 Sch 3, col bd, line 19
Line 15: BAM-1 Sch 3, col bd, line 22
Line 16: BAM-1 Sch 3, col bd, line 23
Line 17: BAM-1 Sch 3, col bd, line 17
Line 18: BAM-1 Sch 3, col bd, line 20
Line 19: BAM-1 Sch 1, col b, line 9

Column (d)

Line 1 - 19: Column b plus column c
Line 20: BAM-3 Sch 1, col b, line 3

Column (e)

Column d / 365

Column (f)

Line 1-6, 11, 12, 14 and 15: Exhibit_(CRB-1), Schedule 2A, pg 5
Line 7: 15.21 midpoint of month plus 10 maximum payment per Interchange Agreement plus 6.50 processing per DR 3-15
Line 8: Volume 4, lead-lag workpaper on weighted average payroll leads revised to remove FIT and FICA
Line 9: Data requests 3-13 and 5-13 [27,105,033 / (51,915,750 / 365)]
Line 10: Volume 4, lead-lag workpaper on weighted average payroll leads revised to remove FIT and FICA
Line 16 and 20: Staff workpapers
Line 19: SDCL 49-1A-5
Line 21: Column g, line 21 divided by column e, line 21

Column (g):

Column e * column f