

Line	Description	South Dakota Per Books Expense Per Day	Expense Adjustments	Adjustments Expense Per Day	Total Expense Per Day	Expense Lead Days	Expense Dollar Days
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<u>Operation &amp; Maintenance</u>						
2	Coal	\$ 45,469	\$ (16,596,244)	(45,469)	\$ -	35.20	\$ -
3	Coal Transportation	-	-	-	-	33.60	-
4	Natural Gas - Other Production	6,299	(2,299,180)	(6,299)	-	41.50	-
5	Purchased Power and Capacity	110,134	(33,737,640)	(92,432)	17,702	33.80	598,328
6	Transmission	46,712	(17,049,706)	(46,712)	-	24.30	-
7	Net Payroll	23,102	1,418,708	3,887	26,989	15.50	418,322
8	Vacation	7,026	-	-	7,026	110.30	774,913
9	Incentive Compensation	1,756	(128,260)	(351)	1,405	242.00	340,010
10	Workers Comp	45	171,566	470	515	986.60	508,099
11	Service/Holding Company Charges	81,425	2,676,606	7,333	88,758	40.00	3,550,320
12	Other O&M	48,183	(1,235,753)	(3,386)	44,797	28.00	1,254,302
13	Uncollectible Accounts	1,170	(13,791)	(38)	1,132	117.30	132,725
14	Wyodak Power Plant O&M	9,006	412,988	1,131	10,137	69.30	702,494
15	Total O & M	380,325	(66,380,705)	(181,866)	198,459		8,279,513
16	Depreciation & Amortization	131,511	4,810,503	13,179	144,690	-	-
17	Property Taxes	12,580	-	-	12,580	305.80	3,846,964
18	Payroll - FICA	7,517	108,531	297	7,814	15.50	121,117
19	Payroll - FUTA & SUTA	253	4,965	14	267	75.90	20,265
20	SD Gross Receipts Tax	580	10,501	29	609	378.50	230,507
21	Federal Income Tax	336	4,913,765	13,462	13,798	37.00	510,530
22	Deferred Income Taxes	36,606	-	-	36,606	-	-
23	Investment Tax Credit	-	-	-	-	-	-
24	Interest on Long Term Debt	44,249	(2,028,250)	(5,557)	38,692	91.40	3,536,449
25	Total	\$ 613,957	\$ (58,560,690)	\$ (160,442)	\$ 453,515	36.48	\$ 16,545,345
26	Revenue Lag Days	36.86					
27	Expense Lead Days	36.48					
28	Net Days	0.38					
29	Expense per Day	453,515					
30	Cash Working Capital	172,336					

**SOURCES:**

Line 15: Sum of lines 2 through 14  
Line 25 (except column f): Sum of lines 15 through 24

**Column (b)**

Lines 2-6, 10, 11, 14, 16-20, 24: Statement N, page 9, column d  
Line 7: \$30,127 (Statement N, page 9, column d) minus column b, line 8  
Line 8: \$2,810,477 (Staff DR 3-57b) \* \$30,127 (Stmt N, page 9) / \$33,019 (Stmt N, page 9) / 365  
Line 9: \$641,056 (Staff DR 2-11) / 365  
Line 12: \$51,108 (Statement N, page 9, column d) minus column b, lines 9 & 13  
Line 13: \$426,884 (Stmt N, page 15) / 365  
Line 21: \$36,942 (Statement N, page 9, column d) minus column b, line 22  
Line 22: (\$36,942 (Stmt N, page 9)/\$41,134 (Stmt N, page 9))\*  
\$14,877,311 (Stmt K, page 2, line 59, column a)/365  
Line 26: midpoint of month (15.21) + processing lag (1.65) + ARSD 20:10:15:02(8) (20.00)  
Line 27: Column f, line 25  
Line 28: Column b, line 26 less line 27  
Line 29: Column e, line 25  
Line 30: Column b, line 28 \* line 29

**Column (c)**

Line 2: (Statement H, page 1, column g, line 6 \* Statement N-1 ENEFUEL SD allocator)  
+ BAM-3 Sch 3, column e, line 1 + (Statement H, page 4, column p, line 6  
\* Statement N-1 ENEFUEL SD allocator)  
Line 4: (Statement H, page 1, column g, line 27 \* Statement N-1 ENEFUEL SD allocator)  
+ BAM-3 Sch 3, column e, line 2  
Line 5: (Statement H, page 1, column g, line 45 \* Statement N-1 ENERGY1 SD allocator)  
+ BAM-3 Sch 3, column e, line 3  
Line 6: (Statement H, page 2, column g, line 56 \* Statement N-1 TRANPLT SD allocator)  
+ BAM-3 Sch 3, column e, line 6  
Line 7: BAM-4 Sch 3, column c, line 15  
Line 9: DEP-1 Sch 1, column d, line 3  
Line 10: BAM-4 Sch 3, column an, line 15  
Line 11: BAM-4 Sch 3, column d, line 15 + BAM-4 Sch 3, column an, line 15  
+ DEP-1 Sch 1, column D, lines 4 and 5 + EJP-1 Sch 1, column f, lines 12 and 16  
Line 12: BAM-4 Sch 3, column aq, line 15 - sum of PJS-3 Sch 1, column c, lines 2-11, 13, 14  
Line 13: BAM-4 Sch 3, column f, line 15  
Line 16: BAM-4 Sch 3, column aq, line 16  
Line 17: BAM-4 Sch 3, column aq, line 18  
Line 18: BAM-4 Sch 3, column aq, line 20  
Line 19: BAM-4 Sch 3, column aq, line 21 + BAM-4 Sch 3, column ao, line 22  
Line 20: BAM-4 Sch 2, column e, line 23  
Line 21: BAM-4 Sch 2, column c, line 24 + BAM-4 Sch 2, column e, line 24  
Line 24: BAM-3 Sch 2, column b, line 5

**Column (d)**

Column c / 365

**Column (e)**

Column b + column d

**Column (f)**

Lines 2-6, 10, 14, 16-17, 19, 24: Schedule F-3, column c  
Line 7: Email from Jon Thurber on 9/20/14  
Line 8: \$849,069 (Staff DRs 3-57c & 6-46) /  
(\$2,810,477 (Staff DR 3-57b) / 365)  
Line 9: Email from Jon Thurber on 11/03/2014  
Line 11: Staff DR 3-55, Attachment 3-55 Revised BHP  
BHSC and BHUH  
Line 12: Staff DR 3-51  
Line 13: \$141,656 (Staff DR 3-58b) /  
(\$440,879 (Stmt N, page 15) / 365)  
Line 18: Email from Jon Thurber on 9/20/14  
Line 20: Staff DR 3-52  
Line 21: Staff workpaper  
Line 25: Line 25, column g / column e

**Column (g)**

Column e \* column f