

Line	Description	South Dakota Per Books	Adjustments	Pro Forma Expense	Expense Per Day	Expense Lead Days	Expense Dollar Days
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Operation & Maintenance							
1	Coal & Rail Transport	\$ 13,047		\$ 13,047	36	15.27	\$ 550
2	Gas for Generation	952		952	3	40.40	121
3	Oil	83		83	-	16.61	-
4	Nuclear and EOL	7,477	(122)	7,355	20	0.00	-
5	Nuclear Disposal			-	-	0.00	-
6	Purchased Power	51,788		51,788	142	39.88	5,663
7	Purchased Interchange	2,399		2,399	7	31.46	220
8	Regular Payroll	24,884	1,807	26,691	73	11.77	859
9	Vacation Pay	3,810		3,810	10	182.79	1,828
10	Incentive Compensation	960	(949)	11	-	254.48	-
11	Pension & Benefits	6,129	247	6,376	17	37.21	633
12	All Other O&M Expenses	82,181	(8,252)	73,929	203	41.42	8,408
13	Total O & M	193,710	(7,269)	186,441	511		18,282
14	Property Tax	11,205	609	11,814	32	357.57	11,442
15	Employer Payroll Taxes	2,051		2,051	6	28.83	173
16	Federal Income Tax	(2,487)	1,358	(1,129)	(3)	37.00	(111)
17	Depreciation Expense	58,349	(3,516)	54,833	150	0.00	-
18	Deferred Federal Income Taxes and ITC	(435)	(1,488)	(1,923)	(5)	0.00	-
19	S D Gross Receipts Tax	364	5	369	1	378.50	379
20	Interest on Long Term Debt			16,251	45	91.25	4,106
21	Total	\$ 262,757	\$ (10,301)	\$ 268,707	\$ 737	46.50	\$ 34,271
22	Revenue Lag Days	33.75					
23	Expense Lead Days	46.50					
24	Net Days	(12.75)					
25	Expense per Day	737					
26	Cash Working Capital	(9,397)					

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, and 11: Volume 3, III-Rate Base, P10, pg 1
Line 8: Volume 3, III-Rate Base, P10, pg 1 and DR 4-47 (28,694-3,810)
Line 9: DR 4-47
Line 12: Volume 3, III-Rate Base, P10, pg 1 and Staff workpaper (82,545-364)
Line 14-18: Exhibit_(BCH-1), Schedule 6B, pg 1
Line 19: Staff workpaper
Line 22: Volume 3, III Rate Base, P10, pg 1 revised to reflect 31.46 day interchange lag (with 6.25 processing days per DR 4-49 and 10 day payment per interchange agreement), and reduce retail revenue lag to 34.53 (per DR 12-9)
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 4: JMR-1 Sch 3, col q, line 16
Line 8: JMR-1 Sch 3, col al, line 16
Line 10: JMR-1 Sch 3, col r, line 16 + JMR-1 Sch 3, col j, line 16
Line 11: JMR-1 Sch 3, col k, line 16 + JMR-1 Sch 3, col l, line 16
Line 12: JMR-1 Sch 3, col bd, line 16 - JMR-3 Sch 2 col c, line 8 - JMR-3 Sch 2 col c, line 10 - JMR-3 Sch 2 col c, line 11
Line 14: JMR-1 Sch 3, col bd, line 19
Line 16: JMR-1 Sch 3, col bd, line 23
Line 17: JMR-1 Sch 3, col bd, line 17
Line 18: JMR-1 Sch 3, col bd, line 20
Line 19: JMR-1 Sch 1 col b, line 9

Column (d)

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

Column (e)

Column d / 365

Column (f)

Line 1-6, 11, 14 and 15: Volume 3, III-Rate Base, P10, pg 1
Line 7: 15.21 midpoint of month plus 10 maximum payment per Interchange Agreement plus 6.25 processing per DR 4-49
Line 8: Volume 4, lead-lag workpaper on weighted average payroll leads revised to remove FIT and FICA
Line 9: Data requests 4-47 and 12-8 [28,235,506 / (56,380,000 / 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