

Line	Description	South Dakota Per Books (b)	Adjustments (c)	Pro Forma Expense (d)	Expense Per Day (e)	Expense Lead Days (f)	Expense Dollar Days (g)
<b>Operation &amp; Maintenance</b>							
1	Coal & Rail Transport	\$ 9,709		\$ 9,709	27	16.94	\$ 457
2	Gas for Generation	806		806	2	38.81	78
3	Oil	116		116	-	11.15	-
4	Nuclear and EOL	7,484	(32)	7,452	20	0.00	-
5	Nuclear Disposal			-	-	0.00	-
6	Purchased Power	55,708		55,708	153	39.10	5,982
7	Purchased Interchange	2,197		2,197	6	30.79	185
8	Regular Payroll	26,280	973	27,253	75	12.05	904
9	Vacation Pay	3,680		3,680	10	234.09	2,341
10	Incentive Compensation	1,176	(397)	779	2	250.47	501
11	Pension & Benefits	5,889	82	5,971	16	37.04	593
12	All Other O&M Expenses	76,881	(1,681)	75,200	206	34.49	7,105
13	Total O & M	189,926	(1,054)	188,872	517		18,146
14	Property Tax	11,055	2,021	13,076	36	357.73	12,878
15	Employer Payroll Taxes	2,124		2,124	6	23.84	143
16	Federal Income Tax	(2,154)	(4,226)	(6,380)	(17)	36.25	(616)
17	Depreciation and Amortization Expense	69,705	8,211	77,916	213	0.00	-
18	Deferred Federal Income Taxes and ITC	(23,199)	1,905	(21,294)	(58)	0.00	-
19	S D Gross Receipts Tax	381	38	419	1	378.50	379
20	Interest on Long Term Debt			24,997	68	91.25	6,205
21	Total	\$ 247,838	\$ 6,894	\$ 279,729	\$ 766	48.48	\$ 37,135
22	Revenue Lag Days	29.58					
23	Expense Lead Days	48.48					
24	Net Days	(18.90)					
25	Expense per Day	766					
26	Cash Working Capital	(14,477)					

**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 8-2 (31,674-3,680)  
Line 9: DR 8-2  
Line 12: Volume 3, III-Rate Base, P10, pg 1 - SD GRT (79,537-381)  
Line 14-18: Exhibit\_(LJW-1), Schedule 6B, pg 1  
Line 19: DR 8-3  
Line 22: Volume 3, III Rate Base, P10, pg 1 revised to reflect 30.79 day interchange lag (with 5.583 processing days per DR 4-49 and 10 day payment per interchange agreement), and reduce retail revenue lag to 30.61 (per DR 10-3)  
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: EJP-1 Sch 3, col w, line 16  
Line 8: EJP-1 Sch 3, col aq, line 16  
Line 10: EJP-1 Sch 3, col k, line 16 + EJP-1 Sch 3, col l, line 16 + EJP-1 Sch 3, col m, line 16 + EJP-1 Sch 3, col y, line 16  
Line 11: EJP-1 Sch 3, col p, line 16 + EJP-1 Sch 3, col q, line 16  
Line 12: EJP-1 Sch 3, col ay, line 16 - EJP-4 col c, line 4 - EJP-4 col c, line 8 - EJP-4 col c, line 10 - EJP-4 col c, line 11  
Line 14: EJP-1 Sch 3, col ay, line 19  
Line 16: EJP-1 Sch 3, col ay, line 23 - EJP-1 Sch 3, col ak, line 23 - EJP-1 Sch 3, col al, line 23  
Line 17: EJP-1 Sch 3, col ay, line 17 - EJP-1 Sch 3, col ak, line 17 - EJP-1 Sch 3, col al, line 17  
Line 18: EJP-1 Sch 3, col ay, line 20 - EJP-1 Sch 3, col ak, line 20 - EJP-1 Sch 3, col al, line 20  
Line 19: EJP-1 Sch 1 col b, line 9

**Column (d)**

Line 1 - 19: Column b plus column c  
Line 20: EJP-3, 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 5.58 processing per DR 8-4  
Line 8: Volume 4, lead-lag workpaper on weighted average payroll leads revised to remove FIT and FICA  
Line 9: Data requests 8-2 and 10-38 [33,779,230 / (52,670,000 / 365)]  
Line 10: Volume 4, lead-lag workpaper on weighted average payroll leads revised to remove FIT and FICA  
Line 16: Volume 3, III-Rate Base, P10, pg 1  
Line 19: SDCL 49-1A-5  
Line 20: Staff workpapers  
Line 21: Column g, line 21 divided by column e, line 21

**Column (g):**

Column e \* column f