

Line No.	NSPM - 05 Summary Cash Working Capital	Lead/Lag	Total		SD Electric		Other	
		Days	Dollars	Dollar x Days	Dollars	Dollar x Days	Dollars	Dollar x Days
1	<u>Fuel Expenses</u>							
2	Coal and Rail Transport	16.94	137,142	2,323,179	9,709	164,465	127,433	2,158,714
3	Gas for Generation	38.81	11,388	441,959	806	31,288	10,582	410,672
4	Oil	11.15	1,639	18,272	116	1,294	1,523	16,979
5	Nuclear and EOL	-	105,269		7,452		97,817	
6	Nuclear Disposal	-						
7	Subtotal Fuel Expenses		255,437	2,783,411	18,083	197,046	237,354	2,586,365
8								
9	<u>Purchased Power</u>							
10	Purchases	39.10	1,039,985	40,663,419	55,708	2,178,186	984,277	38,485,233
11	Interchange	37.04	31,130	1,153,058	2,197	81,361	28,934	1,071,698
12	SubTotal Purchased Power		1,071,115	41,816,478	57,905	2,259,547	1,013,211	39,556,931
13								
14	<u>Labor and Related</u>							
15	Regular Payroll	12.05	439,361	5,294,305	31,674	381,671	407,687	4,912,634
16	Incentive	250.47	6,492	1,625,999	456	114,134	6,036	1,511,865
17	Pension and Benefits	37.04	84,793	3,140,747	6,184	229,052	78,609	2,911,695
18	SubTotal Labor and Related		530,647	10,061,051	38,314	724,857	492,333	9,336,194
19								
20	All Other Operating Expenses	34.49	1,324,675	45,688,058	79,537	2,743,227	1,245,139	42,944,831
21	Property taxes	357.73	256,702	91,830,013	13,587	4,860,401	243,115	86,969,612
22	Employer's Payroll Taxes	23.84	30,764	733,403	2,123	50,614	28,640	682,789
23	Gross Earnings Tax	-	98,654				98,654	
24	Federal Income Tax	36.25	(85,255)	(3,090,503)	(9,147)	(331,575)	(76,108)	(2,758,928)
25	State Income Tax	-						
26	State Sales Tax Customer Billings	38.40	237,665	9,126,322	14,714	565,022	222,951	8,561,300
27	Depreciation Expense	-	1,004,707		77,322		927,385	
28	Amortization Expense	-	10,298		3,149		7,150	
29	Deferred Income Taxes and ITC	-	(336,777)		(19,579)		(317,198)	
30	Interest on Long Term Debt	-	314,526		26,188		288,338	
31	Total Expenses		4,713,159	198,948,232	302,195	11,069,138	4,410,964	187,879,094
32	Net Annual Expense			545,064		30,326		514,737
33								

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		Days	Dollars	Dollar x Days	Dollars	Dollar x Days	Dollars	Dollar x Days
34	<u>Revenues</u>							
35	Retail Revenue	33.42	4,108,342	137,300,793	269,543	9,008,129	3,838,799	128,292,664
36	Late Payment	-	7,789				7,789	
37	Interdepartmental	-						
38	Misc Services	33.42	10,914	364,752	904	30,212	10,010	334,540
39	CIP Incentive	-						
40	Rentals	(41.11)	5,550	(228,151)	367	(15,068)	5,183	(213,083)
41	Interchange	37.04	463,577	17,170,880	33,400	1,237,151	430,176	15,933,729
42	Sales for Resale	30.75	143,079	4,399,679	9,730	299,212	133,349	4,100,467
43	Retail Rev Lag Days	33.42	9,054	302,590	(11,959)	(399,678)	21,013	702,268
44	MISO	14.00	266,016	3,724,218	18,728	262,187	247,288	3,462,031
45	Wholesale Lag Days	30.75						
46	<u>Total Revenues</u>		5,014,321	163,034,762	320,713	10,422,145	4,693,608	152,612,617
47								
48	Total Revenue Dollar Days	-		163,034,762		10,422,145		152,612,617
49	<u>Total Revenues</u>	-		5,014,321		320,713		4,693,608
50	Revenue Lag Days	-		32.51		32.50		32.51
51		-						
52	Total Expense Dollar Days	-		198,948,232		11,069,138		187,879,094
53	<u>Total Expenses</u>	-		4,713,159		302,195		4,410,964
54	Expense Lead Days	-		42.21		36.63		42.59
55		-						
56	Net Days (Revenue days - Expense days)	-		(9.70)		(4.13)		(10.08)
57	Expense per Day	-		12,913		828		12,085
58	Net Cash Working Capital	-		(125,220)		(3,421)		(121,799)