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	Operation & Maintenance						
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	2,962,647	8,117	89,542	40.00	3,581,680
12	Other O&M	48,183	(1,235,753)	(3,386)	44,797	28.00	1,254,302
13	Uncollectible Accounts	1,170	(14,090)	(39)	1,131	117.30	132,608
14	Wyodak Power Plant O&M	9,006	-	-	9,006	69.30	624,116
15	Total O & M	380,325	(66,507,952)	(182,214)	198,111		8,232,378
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	10,321	28	608	378.50	230,128
21	Federal Income Tax	336	4,915,612	13,467	13,803	37.00	510,715
22	Deferred Income Taxes	36,606	-	-	36,606	-	-
23	Investment Tax Credit	-	-	-	-	-	-
24	Interest on Long Term Debt	44,249	(2,026,248)	(5,551)	38,698	91.40	3,536,997
25	Total	$ 613,957	$ (58,684,268)	$ (160,780)	$ 453,177	36.41	$ 16,498,564

26	Revenue Lag Days	36.86
27	Expense Lead Days	36.41
28	Net Days	0.45
29	Expense per Day	453,177
30	Cash Working Capital	203,930

SOURCES:

Line 15: Sum of lines 2 through 14
Line 25 (except column f): Sum of lines 16 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-1 Sch 3, column c, line 15
Line 9: DEP-1 Sch 1, column d, line 3
Line 10: BAM-1 Sch 3, column an, line 15
Line 11: BAM-1 Sch 3, column d, line 15 + BAM-1 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-1 Sch 3, column ap, line 15 - sum of PJS-1 Sch 4, column c, lines 2-11, 13, 14
Line 13: BAM-1 Sch 3, column f, line 15
Line 16: BAM-1 Sch 3, column ap, line 16
Line 17: BAM-1 Sch 3, column ap, line 18
Line 18: BAM-1 Sch 3, column ap, line 20
Line 19: BAM-1 Sch 3, column ap, line 21 + BAM-1 Sch 3, column ao, line 22
Line 20: BAM-1 Sch 2, column e, line 23
Line 21: BAM-1 Sch 2, column c, line 24 + BAM-1 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