

Line	Description	Total Company Per Books (b)	Total Company Pro Forma (c)	Total Company Adjustment (d)	Allocation Factor (e)	South Dakota Percent (f)	South Dakota Amount (g)
<b>Production</b>							
1	System Control and Load Dispatch (Account 556)	\$ 100,423	\$ 73,092	\$ (27,331)	DPROD	89.37%	\$ (24,424)
2	Total Production	\$ 100,423	\$ 73,092	\$ (27,331)			\$ (24,424)
<b>Transmission</b>							
3	Transmission Supervision & Operations (Account 560)	\$ 230,213	\$ 477,032	246,819	SALWAGTO	91.20%	225,098
4	Load Dispatch (Account 561)	2,543,611	2,222,133	(321,478)	TRANPLT	91.20%	(293,187)
5	Station Equipment (Account 562)	10,100	11,767	1,667	TRANPLT	91.20%	1,520
6	Overhead Lines (Account 571)	6,415	5,599	(816)	TRANPLT	91.20%	(744)
7	Total Transmission	\$ 2,790,339	\$ 2,716,531	\$ (73,808)			\$ (67,313)
<b>Distribution</b>							
8	Distribution Supervision (Account 580)	\$ 145,437	\$ 325,527	180,090	SALWAGDO	93.52%	168,416
9	Load Dispatch (Account 581)	297,893	308,192	10,299	DISTPLT	93.50%	9,630
10	Distribution Operations - Miscellaneous (Account 588)	33,993	55,455	21,462	DISTPLT	93.50%	20,067
11	Station Equipment (Account 592)	10,056	12,545	2,489	PLT_362	83.88%	2,088
12	Total Distribution	\$ 487,379	\$ 701,719	\$ 214,340			\$ 200,201
<b>Customer Accounts</b>							
13	Customer Accounting Supervision (Account 901)	\$ 29,466	\$ 39,143	9,677	SALWAGCA	96.16%	9,305
14	Customer Records and Collection Expenses (Account 903)	915,474	815,488	(99,986)	CUSTREC	96.05%	(96,036)
15	Customer Accounting Miscellaneous (Account 905)	85,438	96,895	11,457	CUSTCAM	96.05%	11,004
16	Total Customer Accounts	\$ 1,030,378	\$ 951,526	\$ (78,852)			\$ (75,727)
<b>Customer Service</b>							
17	Customer Service Supervision (Account 907)	\$ 100,828	\$ 125,396	24,568	SALWAGCS	96.05%	23,598
18	Customer Assistance (Account 908)	35,961	142,765	106,804	CUSTASST	96.05%	102,585
19	Total Customer Service	\$ 136,789	\$ 268,161	\$ 131,372			\$ 126,183
<b>Administrative and General</b>							
20	Administrative & General Salaries (Account 920)	\$ 3,284,053	\$ 4,862,160	\$ 1,578,107	SALWAGES	91.31%	\$ 1,441,021
21	Office Supplies and Expenses (Account 921)	858,652	887,164	28,512	SALWAGES	91.31%	26,035
22	A&G Expense Transferred (Account 922)	(41,436)	(45,450)	(4,014)	SALWAGES	91.31%	(3,665)
23	Outside Services (Account 923)	415,501	250,719	(164,782)	SALWAGES	91.31%	(150,468)
24	Property Insurance (Account 924)	1,584	1,632	48	TOTPLT	90.87%	44
25	Injuries and Damages (Account 925)	94,833	97,348	2,515	SALWAGES	91.31%	2,297
26	Employee Pensions and Benefits (Account 926)	(153,726)	(76,023)	77,703	SALWAGES	91.31%	70,953
27	Miscellaneous General Expense (Account 930.2)	108,200	166,980	58,780	SALWAGES	91.31%	53,674
28	Rents (Account 931)	31,813	76,856	45,043	GENLPLT	91.40%	41,168
29	Maintenance of General Plant (Account 935)	430,914	461,962	31,048	GENLPLT	91.40%	28,377
30	Total Administrative & General	\$ 5,030,388	\$ 6,683,348	\$ 1,652,960			\$ 1,509,436
31	<b>Total</b>	<b>\$ 9,575,696</b>	<b>\$ 11,394,377</b>	<b>\$ 1,818,681</b>			<b>\$ 1,668,356</b>
<b>Adjustment to Remove Double Counting with Association Dues:</b>							
<b>Transmission (Account 561)</b>							
32	BHUH Per Books Association Dues						\$ 136,427
33	Association Dues Included in Pro Forma BHC/BHUH - Intercompany Charges						146,619
34	Association Dues Included in South Dakota BHC/BHUH - Intercompany Charges Adjustment						\$ 10,192
35	<b>Adjustment to Remove Double Counting (Transmission)</b>						<b>\$ (10,192)</b>
<b>Administrative and General</b>							
36	BHUH Per Books Association Dues						\$ 70,532
37	Association Dues Included in Pro Forma BHC/BHUH - Intercompany Charges						69,238
38	Association Dues Included in South Dakota BHC/BHUH - Intercompany Charges Adjustment						\$ (1,294)
39	<b>Adjustment to Remove Double Counting (Administrative and General)</b>						<b>\$ 1,294</b>

**Sources:**

Line 2: Line 1  
Line 7: sum of lines 3 through 6  
Line 12: sum of lines 8 through 11  
Line 16: sum of lines 13 through 15  
Line 19: sum of lines 17 and 18  
Line 30: sum of lines 20 through 29  
Line 31: sum of lines 2, 7, 12, 16, 19, and 30  
Columns b & c: Email from Chris Kilpatrick on 7/25/2013  
Column d: column c less column b  
Columns e & f: Schedule N-1  
Column g, lines 1, 3-6, 8-11, 13-15, 17-18, 20-29: column d \* column f  
Column g, line 32: PJS-1, Schedule 4, sum of column b, lines 48 and 53  
Column g, lines 33 & 37: Email from Chris Kilpatrick on 8/7/13  
Column g, line 34: line 33 - line 32  
Column g, line 35: - line 34  
Column g, line 36: PJS-1, Schedule 4, sum of column b, lines 47, 49 through 52, & 54  
Column g, line 38: line 37 - line 36  
Column g, line 39: - line 38

Note: Column c is actual costs from July 1, 2012 to June 30, 2013