

<u>Line</u>	<u>Description</u> (a)	<u>Total Company Per Books</u> (b)	<u>Total Company Pro Forma</u> (c)	<u>Total Company Adjustment</u> (d)	<u>Allocation Factor</u> (e)	<u>South Dakota Percent</u> (f)	<u>South Dakota Amount</u> (g)
Administrative and General - Account 926							
Pension and Benefits Plan:							
1	FAS 106 Retiree Healthcare	\$ 420,952	\$ 302,309	\$ (118,643)	SALWAGES	91.31%	\$ (108,337)
2	FAS 87 Pension Plan	2,535,114	2,980,197	445,083	SALWAGES	91.31%	406,420
3	Pooled Medical	2,968,403	2,951,510	(16,893)	SALWAGES	91.31%	(15,426)
401K Plan:							
4	Employer Contribution	1,673,877	1,675,260	1,383	SALWAGES	91.31%	1,263
5	Total	<u>\$ 7,598,346</u>	<u>\$ 7,909,276</u>	<u>\$ 310,930</u>			<u>\$ 283,920</u>

Sources:

Line 5: sum of lines 1 through 4
Columns b & c: Email from Chris Kilpatrick to Brittany Mehlhaff on 7/25/2013
Column d: column c less column b
Columns e & f: Schedule N-1
Column g: column d * column f

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