

Line	Description (a)	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)
Production							
1	System Control and Load Dispatch (Account 556)	\$ 65,558	\$ 57,649	\$ (7,909)	DPROD	89.83%	\$ (7,105)
2	Total Production	\$ 65,558	\$ 57,649	\$ (7,909)			\$ (7,105)
Transmission							
3	Transmission Supervision & Operations (Account 560)	\$ 519,947	\$ 601,557	81,610	SALWAGTO	90.97%	74,242
4	Load Dispatch (Accounts 561-571)	2,239,777	2,554,208	314,431	TRANPLT	90.97%	286,041
5	Total Transmission	\$ 2,759,724	\$ 3,155,765	\$ 396,041			\$ 360,283
Distribution							
6	Load Dispatch (Accounts 580-588)	784,063	1,001,937	217,874	DISTPLT	93.47%	203,657
7	Distribution Maintenance of Overhead Lines (Accounts 590-598)	52,976	132,695	79,719	OHDIST	94.85%	75,617
8	Total Distribution	\$ 837,039	\$ 1,134,632	\$ 297,593			\$ 279,274
Customer Accounts							
9	Customer Records and Collection Expenses (Accounts 901-913 excluding 904)	1,308,084	1,984,064	675,980	CUSTREC	96.12%	649,723
10	Total Customer Accounts	\$ 1,308,084	\$ 1,984,064	\$ 675,980			\$ 649,723
Administrative and General							
11	Administrative & General Salaries (Account 920)	\$ 5,208,683	\$ 5,627,485	\$ 418,802	SALWAGES	91.67%	\$ 383,930
12	Office Supplies and Expenses (Account 921)	932,149	1,005,061	72,912	SALWAGES	91.67%	66,841
13	Outside Services (Account 923)	270,757	426,566	155,809	SALWAGES	91.67%	142,835
14	Property Insurance (Account 924)	1,632	1,281	(351)	TOTPLT	91.20%	(320)
15	Injuries and Damages (Account 925)	151,833	337,078	185,245	SALWAGES	91.67%	169,820
16	Employee Pensions and Benefits (Account 926)	(122,603)	151,850	274,453	SALWAGES	91.67%	251,600
17	Miscellaneous General Expense (Account 930.2)	136,599	125,140	(11,459)	SALWAGES	91.67%	(10,505)
18	Rents (Account 931)	97,250	98,980	1,730	GENLPLT	91.81%	1,588
19	Maintenance of General Plant (Account 935)	509,647	602,217	92,570	GENLPLT	91.81%	84,986
20	Total Administrative & General	\$ 7,185,947	\$ 8,375,658	\$ 1,189,711			\$ 1,090,775
21	Total	\$ 12,156,352	\$ 14,707,768	\$ 2,551,416			\$ 2,372,950

Sources:

Line 2: Line 1
Line 5: line 3 + line 4
Line 8: line 6 + line 7
Line 10: line 9
Line 20: sum of lines 10 through 19
Line 21: sum of lines 2, 5, 8, 10, and 20
Column b: Email from Jon Thurber on 10/26/14
Column c, lines 13-16, & 18: Email from Jon Thurber on 10/26/14
Column c, lines 1, 3-4, 6-7, 9, 11-12, 17, & 19: Emails from Jon Thurber on 10/26/14 & 11/04/14
Column d: column c less column b
Columns e & f: Schedule N-1
Column g, lines 1, 3, 4, 6, 7, 9, 10-19: column d * column f

Note: Column c is actual costs for the 12 months ended 8/31/14, excluding amounts associated with vegetation management and reflecting annualization for Customer Records and Collection Expenses associated with a change in allocation factors. Also includes 2014 & 2015 wage annualization.