

<u>Line</u>	<u>Year</u>	<u>South Dakota</u> <u>Amount</u>
	(a)	(b)
1	2009	\$ 27,301
2	2010	\$ 24,362
3	2011	\$ 27,394
4	2012	\$ 30,782
5	2013	\$ 38,570
6		
7	<b>5 year average</b>	\$ 29,682
8		
9	<b>Staff's Adjustment</b>	\$ <b>(8,888)</b>

**Sources:**

Lines 1 through 5, columns a and b: DR3-34

Line 7, column b: (Sum of lines 1-5, column b) /5

Line 9, column b: line 7, column b, - line 5, column b