

Line	Year	SD Electric 2011	SD Electric 2012	SD Electric 2013	SD Electric 2014	SD Electric 2015	SD Electric Pro Forma	SD Electric Per Books	SD Electric Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Subcontract Labor									
1	Fuel & Purchased Power	\$ 22,051	\$ 6,523	\$ 12,154	\$ 6,980	\$ 8,199	\$ 11,182	\$ 6,980	\$ 4,201
2	Production	195,356	203,274	205,363	150,187	165,894	184,015	150,187	33,828
3	Transmission (Excl. FERC 565 and 575)	150,389	81,316	281,972	138,394	172,360	164,886	138,394	26,492
4	Distribution	128,927	170,596	177,219	144,082	135,576	151,280	144,082	7,198
5	Customer Accounting	17,818	21,259	16,233	8,633	8,583	14,505	8,633	5,872
6	Administrative & General	56,722	45,926	45,643	64,600	62,373	55,053	64,600	(9,547)
7	Sales	11	-	-	-	-	2	-	2
8	Total	\$ 571,275	\$ 528,894	\$ 738,584	\$ 512,876	\$ 552,985	\$ 580,923	\$ 512,876	\$ 68,047
9	Transmission - Only FERC 565 and 575	134,342	133,800	147,997	\$ 262,080	\$ 345,944	\$ -	\$ 262,080	(262,080)
10	Total Subcontract Labor	\$ 705,617	\$ 662,694	\$ 886,581	\$ 774,956	\$ 898,929	\$ 580,923	\$ 774,956	\$ (194,033)
Total Adjustment									
11	Fuel & Purchased Power						\$ 11,182	\$ 6,980	\$ 4,201
12	Production						184,015	150,187	33,828
13	Transmission						164,886	400,474	(235,588)
14	Distribution						151,280	144,082	7,198
15	Customer Accounting						14,505	8,633	5,872
16	Administrative & General						55,053	64,600	(9,547)
17	Sales						2	-	2
18	Total						\$ 580,923	\$ 774,956	\$ (194,033)

Sources:

Line 8: sum of lines 1-7
Line 10: sum of lines 8 and 9
Line 18: sum of lines 11-17
Columns b through e, lines 1,2, 4-7: MDU's response to Staff DR 5-3, Attachment A
Column f, lines 1, 4-7: MDU's Response to Staff DR 8-44, Attachment A, page 2
Column f, line 2: MDU's Response to Staff DR 8-44, Attachment A, page 2, less Heskett III
Columns b through f, lines 3 and 9: Email from Travis Jacobson on 2/12/16
Column g, lines 1-7: average of columns b through f
Column g, line 9: Remove transmission costs to be recovered through fuel clause/TCR (includes removal of regional market expense)
Column h, lines 1-7, 9: column e
Column i, lines 1-7, 9: column g less column h
Column g, lines 11, 12, 14-17: lines 1, 2, 4-7 respectively
Column g, line 13: line 3 plus line 9
Column h, lines 11, 12, 14-17: lines 1, 2, 4-7 respectively
Column h, line 13: line 3 plus line 9
Column i, lines 11, 12, 14-17: lines 1, 2, 4-7 respectively
Column i, line 13: line 3 plus line 9