

Line	Description	Amount
	(a)	(b)
	Test Year Straight Time - Total Utility	
1	Non-Union	\$ 49,967,766
2	Union	31,737,866
3	Total	\$ 81,705,632
	Wage Increase	
4	Non-Union (Effective January 2015)	3.50%
5	Union (Effective May 2015)	3.79%
	Pro Forma Straight Time - Total Utility	
6	Non-Union	\$ 51,716,638
7	Union	32,940,731
8	Total	\$ 84,657,369
9	Overall % Increase	3.61%
	Per Books South Dakota Electric Labor Expense	
10	Straight Time	\$ 1,784,774
11	Premium Time	137,706
12	Bonuses & Commissions	72,293
13	Incentive Comp Accrual	96,872
14	Moving Allowance	3,751
15	Taxable Meals	662
16	Vacation & Other Non-Prod.	23,584
17	Total Per Books SD Electric Labor Expense	\$ 2,119,642
	Pro Forma South Dakota Electric Labor Expense	
18	Straight Time	\$ 1,849,204
19	Premium Time	142,677
20	Bonuses & Incentives	133,669
21	Moving Allowance	3,751
22	Taxable Meals	662
23	Vacation & Other Non-Prod.	\$ 24,435
24	Total Pro Forma SD Electric Labor Expense	\$ 2,154,399
25	Pro Forma Adjustment	\$ 34,757
26	Total % Change to Labor Expense	1.64%
	Per Books SD Electric Labor Expense by Function	
27	Fuel and Purchased Power	\$ 31,388
28	Production	455,690
29	Transmission	304,898
30	Distribution	735,125
31	Customer Accounting	179,614
32	Customer Service	13,736
33	Sales	17,723
34	A&G	381,468
35	Total Per Books SD Labor Expense by Function	\$ 2,119,642
	Pro Forma SD Electric Labor Expense by Function	
36	Fuel and Purchased Power	\$ 31,903
37	Production	463,162
38	Transmission	309,898
39	Distribution	747,179
40	Customer Accounting	182,559
41	Customer Service	13,961
42	Sales	18,014
43	A&G	387,723
44	Total Pro Forma SD Labor Expense by Function	\$ 2,154,399
45	FICA Taxes	133,296
46	FICA Tax Rate	6.29%
47	Additional FICA Tax on Labor Adjustment	2,186

Sources:

Lines 1-4: Workpaper H-41	Line 25: Line 24 - Line 17
Line 5: Updated Response to DR 2-4	Line 26: Line 25 / Line 17
Line 6: Line 1 * (1 + Line 4)	Lines 27-35: Schedule H-1, page 6
Line 7: Line 2 * (1 + Line 5)	Line 36: Line 27 * (1 + Line 26)
Line 8: Line 6 + Line 7	Line 37: Line 28 * (1 + Line 26)
Line 9: (Line 8 - Line 3) / Line 3	Line 38: Line 29 * (1 + Line 26)
Lines 10-17: Workpaper H-41	Line 39: Line 30 * (1 + Line 26)
Line 18: Line 10 * (1 + Line 9)	Line 40: Line 31 * (1 + Line 26)
Line 19: Line 11 * (1 + Line 9)	Line 41: Line 32 * (1 + Line 26)
Line 20: 84,510 (workpaper H-41) + 113,242 (workpaper H-41) - 64,083	Line 42: Line 33 * (1 + Line 26)
(DEP-1 Schedule 1, column b, line 7)	Line 43: Line 34 * (1 + Line 26)
Line 21: Line 14	Line 44: Sum Lines 36-43
Line 22: Line 15	Line 45: DR 2-9, Attachment A
Line 23: Line 16 * (1 + Line 9)	Line 46: Line 45 / Line 35
Line 24: Sum Lines 18-23	Line 47: Line 25 * Line 46