

<u>Line</u>	<u>Description</u> (a)	<u>Company Total</u> (b)	<u>Total Labor & Benefits</u> (c)	<u>Company Total w/o Labor & Benefits</u> (d)	<u>South Dakota Allocation</u> (e)	<u>South Dakota Adjustment</u> (f)
1	2013	\$ 39,732	\$ 2,309	\$ 37,423		
2	2014	\$ 37,245	\$ 4,697	\$ 32,548		
3	2015	\$ 62,819	\$ 4,731	\$ 58,088		
4	2016	\$ 34,076	\$ 4,055	\$ 30,021		
5	2017	\$ 124,923	\$ 7,419	\$ 117,504		
6	Total	<u>\$ 298,795</u>	<u>\$ 23,212</u>	<u>\$ 275,583</u>		
7						
8	5 year average w/o Labor & Benefits			\$ 55,117		
9	2017 Expense w/o Labor & Benefits			\$ 117,504		
10	Test Year Adjustment			<u>\$ (62,388)</u>	9.34165%	<u>\$ (5,828)</u>

Sources:

Column b, lines 1 through 5: Attachment 1 to DR 5.09
Column c, lines 1 through 5: Attachment 1 to DR 13.10
Column d, lines 1 through 5: Column b less Column c
Columns b, c, and d, line 6: Sum of lines 1 through 5
Column d, line 8: Column d, line 6 divided by 5
Column d, line 9: Column d, line 5
Column d, line 10: Column d, Line 8 less Line 9
Column e, line 10: Attachment 1 to DR 13.09
Column f, line 10: Column d * Column e