

<u>Line</u>	<u>Description</u>	<u>Per Books</u>	<u>Pro Forma</u>	<u>Pro Forma Adjustment</u>
	(a)	(b)	(c)	(d)
1	Pro Forma South Dakota Labor Adjustment			
2	Straight time	\$ 1,958,967	\$ 2,029,238	\$ 70,271
3	Premium Time	\$ 153,071	\$ 152,956	\$ (115)
4	Bonuses & Commissions	\$ 81,729	\$ 6,065	\$ (75,664)
5	Incentive Compensation	\$ 101,494	\$ 170,118	\$ 68,624
6	Moving Allowance	\$ 2,226	\$ 2,226	\$ -
7	Meals	\$ 343	\$ 343	\$ -
8	Vacation	\$ 27,161	\$ 27,812	\$ 651
9		<u>\$ 2,324,991</u>	<u>\$ 2,388,758</u>	<u>\$ 63,767</u>
10				
11	Fuel and Purchased Power	\$ 7,676	\$ -	\$ (7,676)
12	Production	\$ 257,897	\$ 242,778	\$ (15,119)
13	Transmission	\$ 375,346	\$ 408,367	\$ 33,021
14	Distribution	\$ 944,340	\$ 1,043,544	\$ 99,204
15	Customer Accounts	\$ 150,628	\$ 163,292	\$ 12,664
16	Customer Service	\$ 14,089	\$ 15,454	\$ 1,365
17	Sales	\$ 7,944	\$ 8,667	\$ 723
18	A&G	\$ 567,071	\$ 506,655	\$ (60,416)
19		<u>\$ 2,324,991</u>	<u>\$ 2,388,758</u>	<u>\$ 63,767</u>

Sources

Column b: Staff's Labor Expense Adjustment Workpaper Column b
Column c: Staff's Labor Expense Adjustment Workpaper Column i
Column d: Column b - column c