

<u>Line</u>	<u>Test Year Per Books South Dakota</u> (a)	<u>2023 Actual Expenses</u> (b)	<u>Pro Forma Adjustment</u> (c)
1 Production	\$ 3,687	\$ 6,454	\$ 2,767
2 Transmission	52,812	44,086	(8,726)
3 Distribution	2,384	226	(2,158)
4 Customer Accounting	1,342	207	(1,135)
5 Administrative and General	132,221	135,141	2,920
6 Total	<u>\$ 192,446</u>	<u>\$ 186,114</u>	<u>\$ (6,332)</u>

**SOURCES:**

column a, lines 1-4: Statement H, Schedule H-1, Page 20 of 28

column b, lines 1-6: DR Response 3-41

column c, lines 1-4: Columns b - a