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		Pro Forma	
	South Dakota	Adjustments	Pro Forma
Fuel and Purchased Power	\$3,694,538	(\$461,995)	\$3,232,543
Production	1,255,309	139,965	1,395,274
Transmission	2,132,290	(1,392,035)	740,255
Distribution	1,224,012	157,908	1,381,920
Customer Accounts	252,087	39,449	291,536
Customer Service & Information	21,666	1,931	23,597
Sales	9,566	196	9,762
Administrative and General	1,778,376	241,214	2,019,590
Total Operation and Maintenance Expenses	\$10,367,844	(\$1,273,367)	\$9,094,477

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Account			Pro Forma	
No.		Per Books	Adjustments	Pro Forma
	Production Expenses:			
	Steam Production			
	<u>Operation</u>			
500	Operation Supervision & Engineering	\$56,309		
501	Fuel	1,279,804		
502	Steam Expense	159,018		
505	Steam-Electric Expense	56,444		
506	Miscellaneous Steam Power Expense	106,880		
507	Rents	(197)		
	Total Steam Production Operation Expense	\$1,658,258		
	<u>Maintenance</u>			
510	Maintenance Supervision & Engineering	\$25,080		
511	Maintenance of Structures	20,940		
512	Maintenance of Boiler Plant	197,600		
513	Maintenance of Electric Plant	87,754		
514	Maintenance of Miscellaneous Steam Plant	33,319		
	Total Steam Production Maintenance Expense	\$364,693		
	Total Steam Production Expense	\$2,022,951		
	011 0 11			
	Other Generation			
E 40	Operation Operation & Facility arises	647.440		
546	Operation Supervision & Engineering	\$17,442		
547	Fuel	174,879		
548 540	Generation Expenses	216,856		
549	Miscellaneous Other Power Generation Expenses	61,825		
550	Rents Total Other Concretion Operation Fyrance	44,945		
	Total Other Generation Operation Expense	\$515,947		
EE1	Maintenance Maintenance Supervision & Engineering	\$12,214		
551 552	Maintenance of Structures	Ψ12,214 13,151		
553	Maintenance of Generating & Electric Plant	48,647		
553 554		7,916		
334	Maintenance of Miscellaneous Other Power Generation Plant Total Other Generation Maintenance Expense	\$81,928		
	Total Other Generation Expense	\$597,875		
	Total Other Generation Expense	Ψ397,073		
	Other Power Supply Expense			
555	Purchased Power	\$2,239,855		
556	System Control & Load Dispatching	89,166		
	Total Other Power Supply Expense	\$2,329,021		
			(¢333 030)	¢4 627 947
	Total Production Expense	\$4,949,847	(\$322,030)	\$4,627,817

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Account			Pro Forma	
No.		Per Books	Adjustments	Pro Forma
	<u>Transmission Expense:</u>			
	<u>Operation</u>			
560	Operation Supervision & Engineering	\$220,471		
561	Load Dispatching	120,196		
562	Station Expenses	66,965		
563	Overhead Line Expenses	118,534		
565	Transmission of Electricity by Others	1,362,829		
566	Miscellaneous Transmission Expenses	14,102		
567	Rents	3,995		
	Total Transmission Operation Expense	\$1,907,092		
	<u>Maintenance</u>			
568	Maintenance Supervision & Engineering	\$12,728		
570	Maintenance of Station Equipment	93,959		
571	Maintenance of Overhead Lines	97,792		
	Total Transmission Maintenance Expenses	\$204,479		
	Regional Market Expenses			
575	Operation Supervision	\$20,719		
	Total Transmission Expenses	\$2,132,290	(\$1,392,035)	\$740,255
	Distribution Expense:			
	Operation			
580	Operation Supervision & Engineering	\$107,384		
582	Station Expenses	55,633		
583	Overhead Line Expense	147,105		
584	Underground Line Expense	89,881		
585	Street Lighting & Signal System Expenses	2,795		
586	Meter Expenses	85,329		
587	Customer Installations Expense	18,358		
588	Miscellaneous Expenses	351,119		
589	Rents	9,352		
	Total Distribution Operation Expenses	\$866,956		
	<u>Maintenance</u>			
590	Maintenance Supervision & Engineering	\$54,822		
592	Maintenance of Station Equipment	13,452		
593	Maintenance of Overhead lines	189,718		
594	Maintenance of Underground lines	18,031		
595	Maintenance of Line Transformers	6,935		
596	Maintenance of Street Lighting & Signal Systems	3,548		
597	Maintenance of Meters	3,054		
598	Maintenance of Miscellaneous Distribution Plant	67,496		
	Total Distribution Maintenance Expenses	357,056		
	Total Distribution Expenses	\$1,224,012	\$157,908	\$1,381,920

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Account			Pro Forma	
No.		Per Books	Adjustments	Pro Forma
	Customer Accounts Expenses			
	<u>Operation</u>			
901	Supervision	\$5,938		
902	Meter Reading Expenses	53,275		
903	Customer Records and Collection Expenses	146,238		
904	Uncollectible Accounts	36,326		
905	Miscellaneous Customer Accounts Expenses	10,310		
	Total Customer Accounts Expenses	\$252,087	\$39,449	\$291,536
	<u>Customer Service & Information Expenses</u>			
	Operation Operation			
907	Supervision	\$6,013		
908	Customer Assistance Expenses	9,000		
909	Informational and Instructional Expenses	6,653		
910	Misc Customer Service & Information			
	Total Customer Service & Information Expense	\$21,666	\$1,931	\$23,597
	Outra Francisco			
	Sales Expenses			
0.1.1	<u>Operation</u>	(4070)		
911	Supervision	(\$270)		
912	Demonstrating and Selling Expenses	8,730		
913	Advertising Expenses	1,036		
916	Miscellaneous Sales Expenses	70		
	Total Sales Expenses	\$9,566	<u>\$196</u>	\$9,762
	Administrative & General Expenses			
	<u>Operation</u>			
920	Administrative and General Salaries	\$561,366		
921	Office Supplies and Expenses	296,547		
923	Outside Services Employed	39,920		
924	Property Insurance	68,424		
925	Injuries and Damages	140,667		
926	Employee Pensions and Benefits	394,349		
928	Regulatory Commission Expenses	43,275		
930.1	General Advertising Expenses			
930.2	Miscellaneous General Expenses	80,922		
931	Rents	127,190		
	Total Administrative & General Operation Expenses	\$1,752,660		
	<u>Maintenance</u>			
935	Maintenance of General Plant	\$25,716		
	Total Administrative & General Expenses	<u>\$1,778,376</u>	\$241,214	\$2,019,590
	Total Operation & Maintenance Expenses	\$10,367,844	(\$1,273,367)	\$9,094,477