

Line	Account Description	Total Company Total Adjustments	Allocation Factor	Allocation Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)
1	Operation and Maintenance Expenses				
2	Production Expenses				
3	556 - System Control & Load Dispatch	\$ 168,280	DPROD	85.86%	\$ 144,485
4	Total Production Expense	\$ 168,280			\$ 144,485
5					
6	Customer Accounts and Service Expenses				
7	908 - Customer assistance expenses	\$ (298,644)	VARIOUS	96.67%	\$ (288,694)
8	Total Customer Accounts and Service Expenses	\$ (298,644)			\$ (288,694)
9					
10	Administrative and General Expenses				
11	920 - Administrative and general salaries	\$ (236,846)	SALWAGES	88.61%	\$ (209,865)
12	921 - Office supplies and expenses	\$ 3,235	SALWAGES	88.61%	\$ 2,866
13	923 - Outside services employed	\$ (197,872)	SALWAGES	88.61%	\$ (175,331)
14	925 - Injuries and damages	\$ 231,204	SALWAGES	88.61%	\$ 204,866
15	926 - Employee pensions and benefits	\$ 31,737	SALWAGES	88.61%	\$ 28,122
16	Total Administrative and General Expenses	\$ (168,542)			\$ (149,342)
17					
18	Total Operating & Maintenance Expense	\$ (298,906)			\$ (293,551)

Sources:

Column b: Schedule H-6
Columns c & d: BAM-3 Sch 1
Column e: column b * column d