

Line	Account Description (a)	Total Company Per Books (b)	Total Company Adjusted (c)	Total Company Adjustment (d)	Allocation Factor (e)	Allocation Percent (f)	South Dakota Amount (g)
1	Production Expense						
2							
3	Plant Major Maintenance Expense						
4	512 - Boilers	1,876,016	\$ 1,580,424	\$ (295,592)	DPROD	85.86%	\$ (253,796)
5	553 - Electric Plant	2,302,805	858,668	(1,444,137)	DPROD	85.86%	(1,239,938)
6	558 - Operations & Maintenance	34,819	3,442	(31,377)	DIRECT	90%	(28,239)
7	Total Plant Major Maintenance Expense	\$ 4,213,640	##### ##	\$ (1,771,107)			\$ (1,521,973)
8							
9	Plant Major Maintenance Accrual						
10	512 - Boilers	434,448	380,565	(53,883)	DPROD	85.86%	\$ (46,264)
11	553 - Electric Plant	-	259,214	259,214	DPROD	85.86%	222,561
12	558 - Operations & Maintenance	-	5,230	5,230	DIRECT	90%	4,707
13	Total Plant Major Maintenance Accrual	\$ 434,448	\$ 645,008	\$ 210,560			\$ 181,004
14							
15	Plant Major Maintenance Expense and Accrual						
16	512 - Boilers	2,310,464	\$ 1,960,988	\$ (349,475)	DPROD	85.86%	\$ (300,060)
17	553 - Electric Plant	2,302,805	1,117,881	(1,184,924)	DPROD	85.86%	(1,017,377)
18	558 - Operations & Maintenance	34,819	8,672	(26,148)	DIRECT	90%	(23,533)
19	Total Plant Major Maintenance Expense and Accrual	\$ 4,648,088	##### ##	#####			#####

Sources:

Column b: Schedule H-18
Column c: RP-2 Sch 2
Column d: column c less column b
Columns e & f: BAM-3 Sch 1
Column g: Column d times Column f