

<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	\$ 5,450,836	\$ 5,658,325	\$ 207,489
3	Premium Time	\$ 378,870	\$ 393,868	\$ 14,998
4	Bonuses & Commissions	\$ 225,722	\$ 25,134	\$ (200,588)
5	Incentive Compensation	\$ 264,932	\$ 474,455	\$ 209,523
6	Moving Allowance	\$ 3,361	\$ 3,361	\$ -
7	Meals	\$ 635	\$ 635	\$ -
8	Vacation	\$ 75,824	\$ 78,732	\$ 2,908
9	Total	<u>\$ 6,400,180</u>	<u>\$ 6,634,510</u>	<u>\$ 234,330</u>
10				
11	Other Gas Supply	\$ 76,170	\$ 83,600	\$ 7,430
12	Distribution	\$ 3,743,246	\$ 4,044,424	\$ 301,178
13	Customer Accounts	\$ 775,560	\$ 843,921	\$ 68,361
14	Customer Service	\$ 117,954	\$ 120,200	\$ 2,246
15	Sales	\$ 63,893	\$ 69,694	\$ 5,801
16	A&G	\$ 1,623,357	\$ 1,472,672	\$ (150,685)
17	Total	<u>\$ 6,400,180</u>	<u>\$ 6,634,510</u>	<u>\$ 234,330</u>

Sources

Column b: Labor Workpaper Column b  
Column c: Labor Workpaper Column f  
Column d: Column b - column c