

<u>Line</u>	<u>Test Year Per Books South Dakota</u>	<u>2023 Actual Expenses</u>	<u>Pro Forma Adjustment</u>
	(a)	(b)	(c)
1 Distribution	6,950	1,733	(5,217)
2 Customer Accounting	9,574	1,386	(8,188)
3 Administrative and General	549,058	596,672	47,614
4 Total	<u>\$ 565,582</u>	<u>\$ 599,791</u>	<u>\$ 34,209</u>

**SOURCES:**

column a, lines 1-4: Statement H, Schedule H-1, Page 12 of 25

column b, lines 1-4: DR Response 3-16

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