

Line

No.	FERC	Description	Total Company	SD Electric %	SD Electric Total	Pro Forma Adjustments	SD Electric Amount	Comments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	909, 913	Advertising						
2	909	Conservation, Safety, Informational Advertising			\$ 145,386	\$ (23,329)	\$ 122,057	See H3a for a list
3	913	Promotional & Sales Advertising			\$ 66,816	\$ (66,816)	\$ -	Remove image advertising and sports programs sponsorships
4		Total Advertising			<u>\$ 212,202</u>	<u>\$ (90,145)</u>	<u>\$ 122,057</u>	
5								
6	922	Administrative Expenses Transferred - Credit						
7		Payroll and Expenses			\$ (1,279,340)		\$ (1,279,340)	
8								
9	926	Employee Pensions and Benefits:						
10	510405	Medical			\$ 1,837,916		\$ 1,837,916	
11	510270	Retire Savings Plan			\$ 1,036,282	\$ 46,538	\$ 1,082,820	4% company match on pay increases plus 5% non-elective contribution, see H5
12	510210	Pension			\$ 181,665		\$ 181,665	
13	510435	Group Dental Plan			\$ 95,692		\$ 95,692	
14	510070	Vacation - amount to build accrual (expensed as it's earned)			\$ 79,753		\$ 79,753	
15	510400	Misc			\$ 70,175		\$ 70,175	
16	510450	Wellness Program			\$ 36,306		\$ 36,306	
17	510430	Group Vision Plan Expense			\$ 17,925		\$ 17,925	
18	510420	Group Life Insurance			\$ (25,645)		\$ (25,645)	
19	604153	Post-Retirement FPP - Family Protector amortization through 2023			\$ (349,004)	\$ 349,004	\$ -	3 year amortization of a gain will be done 12/31/23 for true up to life expectancy of remaining participants
20								
21		Total benefits cost			<u>\$ 2,981,065</u>	<u>\$ 395,542</u>	<u>\$ 3,376,607</u>	
22								
23	928	Regulatory Commission Expense			\$ 2,213	\$ -	\$ 2,213	
24								
25	929	Duplicate Charges			\$ -	\$ -	\$ -	
26								
27								
28								
29	930	Miscellaneous General Expenses:						
30	930.1	05S-Z543-EEF - Energy Efficiency Education	\$ 6,159	58%	\$ 3,572	\$ -	\$ 3,572	Energy Efficiency - See H3a for a list
31	930.1	Gas jurisdiction (Harrisburg, Lake Francis)			\$ 6,900	\$ (6,900)	\$ -	Remove non-jurisdictional
32	930.1	Economic Development, capped within 930.2			\$ 18,285	\$ (18,285)	\$ -	Economic Development, capped within 930.2
33	930.1	03M-C626-CON - Customer Experience	\$ 69,240	10%	\$ 6,924	\$ (6,924)	\$ -	Flynn Wright, Gartner, Customer Experience Strategy, E-Channel Service, Contact Center
34	930.1	Sponsorships	\$ 100,223	58%	\$ 58,129	\$ (58,129)	\$ -	Optimization
35	930.2	Industry Association Dues- Midwest Energy Association	\$ 23,423	58%	\$ 13,586	\$ -	\$ 13,586	Stampede Hockey, Corn Palace, FCA Event, SDSU, State Fair sponsorships
36	930.2	Industry Association Dues - SD Electric Utility Companies	\$ 69,728	100%	\$ 69,728	\$ (69,728)	\$ -	SD Electric Utility Companies - in EL14-106, this was removed as lobbying
37	930.2	Industry Association Dues - EEI (Edison Electric Institute)	\$ 200,366	18%	\$ 36,066	\$ -	\$ 36,066	
38	930.2	Industry Association Dues - NCEA (North Central Electric)	\$ 18,286	100%	\$ 18,286	\$ -	\$ 18,286	
39	930.2	590200 Employee Dues and Licenses			\$ 3,251	\$ -	\$ 3,251	
40	930.2	590210 Seminars/Class Registrations			\$ 12,276	\$ -	\$ 12,276	
41	930.2	590220 Recruit & Referral E			\$ 4,929	\$ -	\$ 4,929	
42	930.2	Commitment Fees	\$ 184,582	10%	\$ 18,458	\$ -	\$ 18,458	
43	930.2	Leadership South Dakota Sponsorship	\$ 14,740	58%	\$ 8,549	\$ (8,549)	\$ -	Per EL14-106 this was removed
44	930.2	Economic Development = 04S-Z606-ECD, 04S-GOVR-ESD			\$ 126,388	\$ (91,388)	\$ 35,000	See Econ Dev filing which caps ED at \$35,000
45	930.2	Board Dividends	\$ 688,021	10%	\$ 68,802	\$ (68,802)	\$ -	Remove dividends on stock for directors and officers
46	930.2	Board Fees	\$ 1,921,890	10%	\$ 192,189	\$ -	\$ 192,189	
47		Total Miscellaneous General			<u>\$ 666,318</u>	<u>\$ (328,706)</u>	<u>\$ 337,612</u>	
48								
49		Total Listed Accounts			<u>\$ 2,582,459</u>	<u>\$ (23,309)</u>	<u>\$ 2,559,150</u>	