

Line No.	(A) Description of Accounts for Listed Expenses	(B) Total System Amount (1)	(C) Allocation to South Dakota		
1	<u>Federal Energy Regulatory Commission Account No. 90900</u>				
2					
3	<u>Description</u>		<u>Allocators</u>	<u>Allocator %</u>	<u>SD</u>
4	Provide Public Information & Instruction	\$112,667	C1	8.905665%	\$10,034
5	Total Account No. 90900	\$112,667			\$10,034
6					
7	<u>Federal Energy Regulatory Commission Account No. 91300</u>				
8	None				
9					
10	<u>Federal Energy Regulatory Commission Account No. 93001 - Advertising Expenses</u>				
11					
12	<u>Description</u>		<u>Allocators</u>	<u>Allocator %</u>	<u>SD</u>
13	Provide Demand Side Mangement Avertising	\$81,853	C1	8.905665%	\$7,290
14	Provide General Advertising	798,359	C1	8.905665%	71,099
15	Total Account No. 930 Advertising Expenses	\$880,212			\$78,389
16					
17	<u>Federal Energy Regulatory Commission Account No. 90900, 91300 & 93001 Advertising Expenses (1)</u>	<u>\$992,879</u>			<u>\$88,422</u>
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19					
20	<u>Federal Energy Regulatory Commission Account No. 92200</u>				
21	None				
22					
23	<u>Federal Energy Regulatory Commission Account No. 92600 (2)</u>				
24					
25	<u>Description</u>		<u>Allocators</u>	<u>Allocator %</u>	<u>SD</u>
26	Develop & Administer Employee Benefits	\$859,534			
27	Employee Relations	46,727			
28	Admin Hiring Policy	54,856			
29	Employee Recognition Programs	194,353			
30	Human Resources Development	5,976			
31	Total Account No. 92600	\$1,161,446			
32					
33	Admin & General - Production;	33.68% Allocation			
34	Admin & General - Transmission;	17.48% Allocation			
35	Admin & General - Distribution;	30.77% Allocation			
36	Admin & General - Customer Accounting;	13.55% Allocation			
37	Admin & General - Customer Service;	4.51% Allocation			
38		\$412,104	OXPD	9.765392%	\$40,244
39		171,569	D2	10.694401%	18,348
40		320,815	OXD	10.515625%	33,736
41		215,239	OXC	8.929746%	19,220
42		41,719	C1	8.905665%	3,715
43		\$1,161,446			\$115,263
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51	<u>Federal Energy Regulatory Commission Account No. 92800 (3)</u>				
52					
53	<u>Description</u>		<u>Allocators</u>	<u>Allocator %</u>	<u>SD</u>
54	Minnesota	\$1,470,057		0%	\$0
55	North Dakota	329,080	Directly	0%	0
56	South Dakota	142,620	Assigned	100%	142,620
57	FERC	1,088,675		0%	0
58	Federal Assessment	0		0%	0
59	Total Account No. 928	\$3,030,433			\$142,620
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