

## COVID Related Expense to Date (7/14)

	Common Expense	South Dakota Jurisdictional Expense
<b>Inventory Costs:</b>	\$ 200.38	\$ 1,771.93
<b>Labor Costs:</b>	\$ 5,149,104.50	\$ 63,259.13
<b>Fleet Costs:</b>	\$ 21.82	\$ 246.79
Accounts Payable/Outside Services Expense:		
Materials, Supplies and Equipment Purchased:	\$ 36,627.74	\$ 561.64
Equipment and Tools - Rent/Purchase:	\$ 2,140.00	\$ -
Freight - External:	\$ 704.12	\$ -
Janitorial Services:	\$ 54,253.70	\$ 2,018.25
Yard and Grounds Maintenance:	\$ -	\$ 3,179.32
Other Facility Maintenance and Operations Services:	\$ 24,899.67	\$ 605.97
Book and Subscriptions Costs:	\$ 1,353.84	\$ -
Contractor Labor:	\$ 128,239.18	\$ -
Contractor Supervision:	\$ 8,996.43	\$ -
Contractor Supplies:	\$ 1,107.26	\$ -
Contractor Rentals:	\$ 31,886.67	\$ -
Contractor Misc. Items:	\$ 343,874.50	\$ -
Advertising:	\$ 7,566.00	\$ -
Other Vehicle and Heavy Equipment Cost:	\$ -	\$ -
Software Licenses:	\$ 17,087.61	\$ -
Hardware Purchases:	\$ 50,548.01	\$ -
Employee Convenience:	\$ 759.48	\$ 372.15
Parking:	\$ 30.00	\$ -
Training Fees:	\$ 99.00	\$ -
Consultant Services:	\$ 924.00	\$ -
Temporary Help:	\$ 55,612.61	\$ -
Telephone Charges:	\$ 3,458.72	\$ -
Cellular Phone and Pager Costs:	\$ 8,439.69	\$ -
Building Rental/Purchase:	\$ 5,992.00	\$ -
Meals - Non-travel:	\$ -	\$ -
Misc. Expense:	\$ 73,386.17	\$ -
Lodging:	\$ 2,523.28	\$ -
Mileage Reimbursement:	\$ 4,042.45	\$ -
Other Travel Costs:	\$ 7.00	\$ -
Meals - Travel:	\$ 379.58	\$ -
Waste Removal:	\$ -	\$ -
Utilities - Electricity:	\$ -	\$ -
Postage:	\$ 12,587.92	\$ -
Office Supplies:	\$ 84,267.91	\$ 431.48
Office Furniture:	\$ -	\$ -
Safety Material and Equipment:	\$ 410,753.15	\$ 90.82
<b>Total Accounts Payable Costs:</b>	\$ 1,372,547.69	\$ 7,259.63
<b>Joint Ownership/Intercompany Adjustments:</b>	\$ (644,715.24)	\$ -
<b>South Dakota Jurisdictional-specific Total:</b>	\$	72,537.48
<b>Common Grand Total:</b>	\$ 5,877,159.15	Estimated Jurisdictional Share of Common @ 5%
Jurisdictional Share of Common:	\$	293,857.96
<b>Jurisdictional Grand Total:</b>	\$	366,395.44

## March COVID Related Expense

	Common Expense	South Dakota Jurisdictional Expense
<b>Inventory Costs:</b>	\$ 88.79	\$ -
<b>Labor Costs:</b>	\$ -	\$ -
<b>Fleet Costs:</b>	\$ -	\$ -
Accounts Payable/Outside Services Expense:		
Materials, Supplies and Equipment Purchased:	\$ 1,458.42	\$ 117.10
Equipment and Tools - Rent/Purchase:	\$ -	\$ -
Freight - External:	\$ -	\$ -
Janitorial Services:	\$ 140.24	\$ 41.61
Yard and Grounds Maintenance:	\$ -	\$ -
Other Facility Maintenance and Operations Services:	\$ 7.47	\$ 73.47
Book and Subscriptions Costs:	\$ 10,636.67	\$ -
Contractor Labor:	\$ 3,929.36	\$ -
Contractor Supervision:	\$ -	\$ -
Contractor Supplies:	\$ -	\$ -
Contractor Rentals:	\$ 192.00	\$ -
Contractor Misc. Items:	\$ 14,696.46	\$ -
Advertising:	\$ 5,121.87	\$ -
Other Vehicle and Heavy Equipment Cost:	\$ -	\$ -
Software Licenses:	\$ -	\$ -
Hardware Purchases:	\$ 43,449.50	\$ -
Employee Convenience:	\$ 178.04	\$ -
Parking:	\$ -	\$ -
Training Fees:	\$ -	\$ -
Consultant Services:	\$ -	\$ -
Temporary Help:	\$ -	\$ -
Telephone Charges:	\$ -	\$ -
Cellular Phone and Pager Costs:	\$ -	\$ -
Building Rental/Purchase:	\$ -	\$ -
Meals - Non-travel:	\$ -	\$ -
Misc. Expense:	\$ -	\$ -
Lodging:	\$ 390.08	\$ -
Mileage Reimbursement:	\$ 340.07	\$ -
Other Travel Costs:	\$ -	\$ -
Meals - Travel:	\$ 117.16	\$ -
Waste Removal:	\$ -	\$ -
Utilities - Electricity:	\$ -	\$ -
Postage:	\$ -	\$ -
Office Supplies:	\$ 2,297.85	\$ 212.20
Office Furniture:	\$ -	\$ -
Safety Material and Equipment:	\$ -	\$ -
<b>Total Accounts Payable Costs:</b>	\$ 82,955.19	\$ 444.38
<b>Joint Ownership/Intercompany Adjustments:</b>	\$ (1,919.79)	\$ -
<b>South Dakota Jurisdictional-specific Total:</b>	\$ -	\$ 444.38
<b>Common Grand Total:</b>	\$ 81,124.19	Jurisdictional Share of Common @ 5%
Jurisdictional Share of Common:	\$ -	\$ 4,056.21
<b>Jurisdictional Grand Total:</b>	\$ -	\$ 4,500.59

## April COVID Related Expense

	<u>Common Expense</u>	<u>South Dakota Jurisdictional Expense</u>
<b>Inventory Costs:</b>	\$ 2,103.64	\$ -
<b>Labor Costs:</b>	\$ 2,783,187.87	\$ 41,760.98
<b>Fleet Costs:</b>	\$ -	\$ 84.93
Accounts Payable/Outside Services Expense:		
Materials, Supplies and Equipment Purchased:	\$ 25,966.07	\$ 306.06
Equipment and Tools - Rent/Purchase:	\$ -	\$ -
Freight - External:	\$ -	\$ -
Janitorial Services:	\$ 4,019.49	\$ -
Yard and Grounds Maintenance:	\$ -	\$ 2,971.33
Other Facility Maintenance and Operations Services:	\$ 10,340.65	\$ 532.50
Book and Subscriptions Costs:	\$ (9,725.87)	\$ -
Contractor Labor:	\$ 13,053.58	\$ -
Contractor Supervision:	\$ -	\$ -
Contractor Supplies:	\$ 365.65	\$ -
Contractor Rentals:	\$ 1,530.50	\$ -
Contractor Misc. Items:	\$ 136,221.22	\$ -
Advertising:	\$ -	\$ -
Other Vehicle and Heavy Equipment Cost:	\$ -	\$ -
Software Licenses:	\$ -	\$ -
Hardware Purchases:	\$ 6,846.25	\$ -
Employee Convenience:	\$ 318.10	\$ -
Parking:	\$ 30.00	\$ -
Training Fees:	\$ 99.00	\$ -
Consultant Services:	\$ 792.00	\$ -
Temporary Help:	\$ 2,352.94	\$ -
Telephone Charges:	\$ 3,458.72	\$ -
Cellular Phone and Pager Costs:	\$ -	\$ -
Building Rental/Purchase:	\$ -	\$ -
Meals - Non-travel:	\$ -	\$ -
Misc. Expense:	\$ 33,800.20	\$ -
Lodging:	\$ 2,133.20	\$ -
Mileage Reimbursement:	\$ 1,230.96	\$ -
Other Travel Costs:		
Meals - Travel:	\$ 228.36	\$ -
Waste Removal:	\$ -	\$ -
Utilities - Electricity:	\$ -	\$ -
Postage:	\$ -	\$ -
Office Supplies:	\$ 26,813.05	\$ 180.94
Office Furniture:	\$ -	\$ -
Safety Material and Equipment:	\$ 44,349.93	\$ 90.82
<b>Total Accounts Payable Costs:</b>	<b>\$ 304,224.00</b>	<b>\$ 4,081.65</b>
<b>Joint Ownership/Intercompany Adjustments:</b>	<b>\$ (252,409.57)</b>	<b>\$ -</b>
<b>South Dakota Jurisdictional-specific Total:</b>		<b>\$ 45,927.56</b>
<b>Common Grand Total:</b>	<b>\$ 2,837,105.94</b>	Jurisdictional Share of Common @ 5%
Jurisdictional Share of Common:		\$ 141,855.30
<b>Jurisdictional Grand Total:</b>		<b>\$ 187,782.86</b>

## May COVID Related Expense

	Common Expense	South Dakota Jurisdictional Expense
<b>Inventory Costs:</b>	\$ (8,851.55)	\$ 51.33
<b>Labor Costs:</b>	\$ 1,669,526.72	\$ 11,750.86
<b>Fleet Costs:</b>	\$ -	\$ 73.24
Accounts Payable/Outside Services Expense:		
Materials, Supplies and Equipment Purchased:	\$ 6,457.36	\$ 115.65
Equipment and Tools - Rent/Purchase:	\$ 2,000.00	\$ -
Freight - External:	\$ 220.16	\$ -
Janitorial Services:	\$ 19,361.01	\$ 988.32
Yard and Grounds Maintenance:	\$ -	\$ 207.99
Other Facility Maintenance and Operations Services:	\$ 13,891.37	\$ -
Book and Subscriptions Costs:	\$ 61.79	\$ -
Contractor Labor:	\$ 22,670.23	\$ -
Contractor Supervision:	\$ -	\$ -
Contractor Supplies:	\$ -	\$ -
Contractor Rentals:	\$ 673.25	\$ -
Contractor Misc. Items:	\$ 163,111.74	\$ -
Advertising:	\$ -	\$ -
Other Vehicle and Heavy Equipment Cost:	\$ -	\$ -
Software Licenses:	\$ 42.04	\$ -
Hardware Purchases:	\$ 252.26	\$ -
Employee Convenience:	\$ 263.34	\$ -
Parking:	\$ -	\$ -
Training Fees:	\$ -	\$ -
Consultant Services:	\$ 132.00	\$ -
Temporary Help:	\$ 18,195.51	\$ -
Telephone Charges:	\$ -	\$ -
Cellular Phone and Pager Costs:	\$ 457.71	\$ -
Building Rental/Purchase:	\$ -	\$ -
Meals - Non-travel:	\$ -	\$ -
Misc. Expense:	\$ 36,369.70	\$ -
Lodging:	\$ -	\$ -
Mileage Reimbursement:	\$ 1,477.07	\$ -
Other Travel Costs:		
Meals - Travel:	\$ -	\$ -
Waste Removal:	\$ -	\$ -
Utilities - Electricity:	\$ -	\$ -
Postage:	\$ -	\$ -
Office Supplies:	\$ 32,669.10	\$ -
Office Furniture:	\$ -	\$ -
Safety Material and Equipment:	\$ 11,878.74	\$ -
<b>Total Accounts Payable Costs:</b>	\$ 330,184.38	\$ 1,311.96
<b>Joint Ownership/Intercompany Adjustments:</b>	\$ (253,523.20)	\$ -
<b>South Dakota Jurisdictional-specific Total:</b>		\$ 13,187.39
<b>Common Grand Total:</b>	\$ 1,737,336.35	Jurisdictional Share of Common @ 5%
Jurisdictional Share of Common:		\$ 86,866.82
<b>Jurisdictional Grand Total:</b>		\$ 100,054.21

## June COVID Related Expense

	Common Expense	South Dakota Jurisdictional Expense
<b>Inventory Costs:</b>	\$ 2,858.35	\$ -
<b>Labor Costs:</b>	\$ 833,636.58	\$ 8,567.14
<b>Fleet Costs:</b>	\$ 21.82	\$ 88.62
Accounts Payable/Outside Services Expense:		
Materials, Supplies and Equipment Purchased:	\$ 2,097.75	\$ 22.83
Equipment and Tools - Rent/Purchase:	\$ 140.00	\$ -
Freight - External:	\$ -	\$ -
Janitorial Services:	\$ 19,351.90	\$ 988.32
Yard and Grounds Maintenance:	\$ -	\$ -
Other Facility Maintenance and Operations Services:	\$ 621.70	\$ -
Book and Subscriptions Costs:	\$ (972.59)	\$ -
Contractor Labor:	\$ 77,905.47	\$ -
Contractor Supervision:	\$ 4,532.07	\$ -
Contractor Supplies:	\$ 696.13	\$ -
Contractor Rentals:	\$ 25,762.27	\$ -
Contractor Misc. Items:	\$ 29,900.52	\$ -
Advertising:	\$ 2,444.13	\$ -
Other Vehicle and Heavy Equipment Cost:	\$ -	\$ -
Software Licenses:	\$ 5,420.51	\$ -
Hardware Purchases:	\$ -	\$ -
Employee Convenience:	\$ -	\$ -
Parking:	\$ -	\$ -
Training Fees:	\$ -	\$ -
Consultant Services:	\$ -	\$ -
Temporary Help:	\$ 20,515.69	\$ -
Telephone Charges:	\$ -	\$ -
Cellular Phone and Pager Costs:	\$ 7,981.98	\$ -
Building Rental/Purchase:	\$ 5,992.00	\$ -
Meals - Non-travel:	\$ -	\$ -
Misc. Expense:	\$ 2,937.42	\$ -
Lodging:	\$ -	\$ -
Mileage Reimbursement:	\$ 994.35	\$ -
Other Travel Costs:	\$ 7.00	\$ -
Meals - Travel:	\$ 34.06	\$ -
Waste Removal:	\$ -	\$ -
Utilities - Electricity:	\$ -	\$ -
Postage:	\$ 11,086.39	\$ -
Office Supplies:	\$ 22,185.15	\$ 38.34
Office Furniture:	\$ -	\$ -
Safety Material and Equipment:	\$ 355,132.41	\$ -
<b>Total Accounts Payable Costs:</b>	\$ 594,766.31	\$ 1,049.49
<b>Joint Ownership/Intercompany Adjustments:</b>	\$ (136,862.68)	\$ -
<b>South Dakota Jurisdictional-specific Total:</b>	\$	9,705.25
<b>Common Grand Total:</b>	\$ 1,294,420.38	Jurisdictional Share of Common @ 5%
Jurisdictional Share of Common:	\$	64,721.02
<b>Jurisdictional Grand Total:</b>	\$	74,426.27

## July (through 7/14) COVID Related Expense

	Common Expense	South Dakota Jurisdictional Expense
<b>Inventory Costs:</b>	\$ 4,001.15	\$ 1,720.60
<b>Labor Costs:</b>	\$ (137,246.67)	\$ 1,180.15
<b>Fleet Costs:</b>	\$ -	\$ -
Accounts Payable/Outside Services Expense:		
Materials, Supplies and Equipment Purchased:	\$ 648.14	\$ -
Equipment and Tools - Rent/Purchase:	\$ -	\$ -
Freight - External:	\$ 483.96	\$ -
Janitorial Services:	\$ 11,381.06	\$ -
Yard and Grounds Maintenance:	\$ -	\$ -
Other Facility Maintenance and Operations Services:	\$ 38.48	\$ -
Book and Subscriptions Costs:	\$ 1,353.84	\$ -
Contractor Labor:	\$ 10,680.54	\$ -
Contractor Supervision:	\$ 4,464.36	\$ -
Contractor Supplies:	\$ 45.48	\$ -
Contractor Rentals:	\$ 3,728.65	\$ -
Contractor Misc. Items:	\$ (55.44)	\$ -
Advertising:	\$ -	\$ -
Other Vehicle and Heavy Equipment Cost:	\$ -	\$ -
Software Licenses:	\$ 11,625.06	\$ -
Hardware Purchases:	\$ -	\$ -
Employee Convenience:	\$ -	\$ 372.15
Parking:	\$ -	\$ -
Training Fees:	\$ -	\$ -
Consultant Services:	\$ -	\$ -
Temporary Help:	\$ 14,548.47	\$ -
Telephone Charges:	\$ -	\$ -
Cellular Phone and Pager Costs:	\$ -	\$ -
Building Rental/Purchase:	\$ -	\$ -
Meals - Non-travel:	\$ -	\$ -
Misc. Expense:	\$ 278.85	\$ -
Lodging:	\$ -	\$ -
Mileage Reimbursement:	\$ -	\$ -
Other Travel Costs:	\$ -	\$ -
Meals - Travel:	\$ -	\$ -
Waste Removal:	\$ -	\$ -
Utilities - Electricity:	\$ -	\$ -
Postage:	\$ 1,501.53	\$ -
Office Supplies:	\$ 302.76	\$ -
Office Furniture:	\$ -	\$ -
Safety Material and Equipment:	\$ (607.93)	\$ -
<b>Total Accounts Payable Costs:</b>	\$ 60,417.81	\$ 372.15
<b>Joint Ownership/Intercompany Adjustments:</b>	\$ -	\$ -
<b>South Dakota Jurisdictional-specific Total:</b>	\$ -	\$ 3,272.90
<b>Common Grand Total:</b>	\$ (72,827.71)	Jurisdictional Share of Common @ 5%
Jurisdictional Share of Common:	\$ -	\$ (3,641.39)
<b>Jurisdictional Grand Total:</b>	\$ -	\$ (368.49)