

<u>Line</u>	<u>Description</u> (a)	<u>Amount</u> (b)
	Dental Insurance	
1	Calendar Year 2017	\$ 6,528
2	Test Year	3,643
3	Adjustment	<u>\$ 2,885</u>
	401K Plan Expense	
4	Calendar Year 2017	\$ 3,314
5	Test Year	3,622
6	Adjustment	<u>\$ (308)</u>
	401K SDIP Contribution	
7	Pro Forma	\$ 27,224
8	Test Year	25,496
9	Adjustment	<u>\$ 1,728</u>
10	Total Benefits Expense Adjustment	\$ 4,305

Sources:

Line 1: SDIP's response to Staff DR 13-7
Line 2: SDIP's response to Staff DR 3-17, Attach. Staff 3-17
Line 3: Line 1 less line 2
Line 4: SDIP's response to Staff DR 13-6
Line 5: SDIP's response to Staff DR 10-4, Attach. Staff 10-4
Line 6: Line 4 less line 5
Lines 7 through 9: PJS-3 Sch 6, column e, lines 8 through 10
Line 10: Line 3 plus line 6 plus line 9