

Line

No.	FERC	Description	SD Gas Total	Pro Forma Adjustments	SD Gas Amount	Comments
	(a)	(b)	(c)	(d)	(e)	(f)
1	<b>909, 913</b>	<b>Advertising</b>				
2	909	Conservation, Safety, Informational Advertising	\$ 71,341		\$ 71,341	See H3a for a list
3	913	Promotional & Sales Advertising	\$ 72,157	\$ (72,157)	\$ -	Remove image advertising and sports programs sponsorships
4		<b>Total Advertising</b>	<u>\$ 143,498</u>	<u>\$ (72,157)</u>	<u>\$ 71,341</u>	
5						
6	<b>922</b>	<b>Administrative Expenses Transferred - Credit</b>				
7		Payroll and Expenses	\$ (533,201)		\$ (533,201)	Overhead to capital and Labor to GRT. Time study completed in 2021
8						
9	<b>926</b>	<b>Employee Pensions and Benefits:</b>				
10	510405	Medical	\$ 874,336	\$ 75,700	\$ 950,036	Update to 12 months ended May 2024, will roll forward as requestec
11	510270	Retire Savings Plan	\$ 493,829	\$ 25,853	\$ 519,682	4% company match on pay increases plus 5% non-elective contribution, see HE
12	510210	Pension	\$ 106,612		\$ 106,612	
13	510435	Group Dental Plan	\$ 49,127		\$ 49,127	
14	510070	Vacation - build accrual (expensed as earned)	\$ 75,237		\$ 75,237	
15	510400	Miscellaneous	\$ 55,346		\$ 55,346	tuition reimbursement, benefits administration
16	510450	Wellness Program	\$ 14,750		\$ 14,750	
17	510430	Group Vision Plan	\$ 8,052		\$ 8,052	
18	510420	Group Life Insurance	\$ 4,400		\$ 4,400	
19	604153	Post-Retirement FPP - amortization through 2023	\$ (90,916)	\$ 90,916	\$ -	3 year amortization of an actuarial FPP gain was done 12/31/23
20						
21		<b>Total benefits cost</b>	<u>\$ 1,590,772</u>	<u>\$ 192,469</u>	<u>\$ 1,783,241</u>	
22						
23	<b>928</b>	<b>Regulatory Commission Expense</b>	\$ -	\$ 41,474	\$ 41,474	
24						
25	<b>929</b>	<b>Duplicate Charges</b>	\$ -	\$ -	\$ -	
26						
27		<b>Miscellaneous General Expenses (FERC 930):</b>				
28	930	05S-Z543-EEF - Energy Efficiency Education	\$ 5,255	\$ -	\$ 5,255	Energy Efficiency - See H3a for a list
29	930	Sponsorships	\$ 14,085	\$ (14,085)	\$ -	Dex building, SD GEOD annual conference sponsorship, Stampede Hockey
30	930	03M-C626-CON - Customer Experience	\$ 8,796	\$ (8,796)	\$ -	Flynn Wright, Gartner, Customer Experience Strategy, E-Channel Service
31	930	Special Events 05S-Z557-SPE	\$ 8,544	\$ (8,544)	\$ -	State Fair booth (safety message), NSU Building sponsorship, SD Pork Producers booth
32	930	Industry Association Dues- AGA	\$ 29,354		\$ 29,354	American Gas Association Dues
33	930	Industry Association Dues- MEA	\$ 5,622		\$ 5,622	Midwest Energy Association Dues
34	930	Corporate Governance	\$ 5,383		\$ 5,383	Annual meeting, proxy
35	930	Professional Dues	\$ 4,613		\$ 4,613	South Dakota Economic Development Professionals Association, SEFP Dues
36	930	Misc: Seminars, Employee Dues, HR Recruitment	\$ 8,896		\$ 8,896	
37	930	Commitment Fees	\$ 24,042		\$ 24,042	
38	930	Economic Development	\$ 38,776	\$ (13,776)	\$ 15,000	See Econ Dev filing which caps ED at \$15,000, asking to increase to \$25,000
39	930	Board Dividends	\$ 21,990	\$ (21,990)	\$ -	Remove dividends on stock for officers
40	930	Board Fees	\$ 92,610		\$ 92,610	
41	930	<b>Total Miscellaneous General</b>	<u>\$ 267,967</u>	<u>\$ (67,192)</u>	<u>\$ 190,775</u>	
42						
43		<b>Total Listed Accounts</b>	<u>\$ 1,469,036</u>	<u>\$ 94,593</u>	<u>\$ 1,553,629</u>	