

Schedule H-3

20:10:13:83. Schedule H-3 -- Working papers for listed expense accounts. With respect to the following listed expense accounts, schedule H-3 shall be furnished as designated for the 12 months of the test period and for claimed adjustments. This schedule shall include analytical details which will clearly disclose for each account a classification of principal charges and credits with all minor items grouped; particulars of supporting computations and accounting bases; a description of the services and related dollar amounts for which liability is incurred or accrued; and the name of the firm or individual rendering such services for these accounts where applicable:

- (1) Accounts 909, 913, and 930, advertising expenses. For each category of advertising expense required to be filed pursuant to § 20:10:23:02 the utility shall submit a list of all advertisements claimed and filed pursuant to § 20:10:23:03, indicating the categorization of each advertisement. Representative samples of each category shall also be included.
- (2) Account 922, administration expenses transferred -- credit;
- (3) Account 926, employee pensions and benefits;
- (4) Account 928, regulatory commission expenses;
- (5) Account 929, duplicate charges -- credit;
- (6) Account 930, miscellaneous general expenses.

Source:2 SDR 90, effective July 7, 1976; 5 SDR 1, effective July 25, 1978; 12 SDR 151, 12 SDR 155, effective July 1, 1986.

General Authority: SDCL 49-34A-4.

Law Implemented: SDCL 49-34A-10, 49-34A-12, 49-34A-41.

Line No.	FERC (a)	Description (b)	Total (c)	Pro Forma Adjustments (d)	Adjusted Amount (e)	Comments (f)
1	909, 913	Advertising				
2	909	Conservation	21,928		21,928	Customer Education and Weatherization Information
3	909	Safety	98,332		98,332	Includes Call Before You Dig, Tree Trimming, Louie the Lightning Bug
4	909	Informational	39,560		39,560	Bill inserts & Publishing phone number
5	913	Promotional	172,967	(172,967)	0	Remove image advertising and sports programs sponsorships
6		Total Advertising	<u>332,786</u>	<u>(172,967)</u>	<u>159,819</u>	
7						
8	922	Administrative Expenses Transferred - Credit				
9		Payroll and Expenses	(1,670,804)		(1,670,804)	
10						
11	926	Employee Pensions and Benefits:				
12		Medical Insurance	1,790,405		1,790,405	
13		Retirement Savings Plan (401K)	1,365,794	59,278	1,425,072	
14		Post Retirement (FAS 106)	240,403		240,403	
15		Family Protector	221,828		221,828	
16		Pension Expense	192,715		192,715	
17		Group Dental Plan	146,377		146,377	
18		Wellness Program Expense	86,073		86,073	
19		Group Life Insurance	75,407		75,407	
20		Miscellaneous Benefits Expenses	65,438		65,438	
21		Group Vision Plan Expense	26,758		26,758	
22		Benefits Administration	19,702		19,702	
23	926.5	Other Empl Benefits	3,143		3,143	
24	926.9	Benefits loaded onto labor	(4,294,871)		(4,294,871)	
25		Total Unrecovered benefits cost	<u>(60,827)</u>	<u>59,278</u>	<u>(1,549)</u>	
26						
27	928	Regulatory Commission Expense	11,332	0	11,332	FERC order 472 expense
28						
29	929	Duplicate Charges	0	0	0	
30						
31	930	Miscellaneous General Expenses:				
32	930.1	General Advertising	27,633		27,633	State Fair
33	930.2	Industry Association Dues	16,649		16,649	Midwest Energy Association
34	930.2	Industry Association Dues	63,514		63,514	SD Electric Utility Companies
35	930.2	Industry Association Dues	48,153		48,153	EI (Edison Electric Institute)
36	930.2	Industry Association Dues	10,775		10,775	NCEA (North Central Electric)
37	930.2	Industry Association Dues	6,304		6,304	EPRI (Electric Power Research Institute)
38	930.2	Miscellaneous	1,016		1,016	
39	930.2	Economic Development	101,186	(50,593)	50,593	See KGK-2 for details, remove 50% as shareholder expense
40	930.2	Board Fees, Investor Relations, Annual Report	277,190		277,190	
41		Total Miscellaneous General	<u>552,420</u>	<u>(50,593)</u>	<u>501,827</u>	
42						
43		Total Listed Accounts	<u>(835,094)</u>	<u>(164,282)</u>	<u>(999,375)</u>	