

Line	Description	SD Electric Amount
	(a)	(b)
	<u>FERC Account 512 & 513 Expenses</u>	
1	<u>Coyote Plant</u>	
2	2021	\$ 716,737
3	2022	1,560,823
4	2023*	881,237
5	3-year Average	<u>\$ 1,052,932</u>
6		
7	Adjustment	<u>\$ (507,891)</u>
8		
9	<u>Big Stone Plant</u>	
10	2021	\$ 3,263,319
11		
12	2022 Test Year Costs	1,591,698
13	2022 Exciter Failure Costs	216,835
14	2022 less Exciter Failure Costs	<u>1,374,863</u>
15		
16	2023*	1,571,324
17	2023 Exciter Failure Costs	93,600
18	2023 less Exciter Failure Costs	<u>\$ 1,477,724</u>
19		
20	3-Year Normalized Average	<u>\$ 2,038,635</u>
21		
22	Adjustment	<u>\$ 446,937</u>
23		
24	<u>Neal 4 Plant</u>	
25	2019	\$ 1,505,258
26	2020	543,015
27	2021	460,312
28	2022	699,550
29	2023*	683,526
30	5-year Average	<u>\$ 778,332</u>
31		
32	Adjustment	<u>\$ 78,782</u>
33		
34	Total Adjustment to FERC Account 512 & 513 Expenses	<u>\$ 17,829</u>

*Note: 2023 is based on actual costs through Nov. 2023 and a historical average of costs for Dec.

Sources:

- Lines 2-3, 10-13, 17, 25-28: Email from Jeff Decker on 11/28/2023
- Lines 4, 16, and 29: Emails from Jeff Decker on 11/28/2023 and 12/07/2023
- Line 5: average of lines 2-4
- Line 7: Line 5 less line 3
- Line 14: line 12 less line 13
- Line 18: line 16 less line 17
- Line 20: average of lines 10, 14 and 18
- Line 22: line 20 less line 12
- Line 30: average of lines 25-29
- Line 32: line 30 less line 28
- Line 34: sum of lines 7, 22, and 32