

<u>Line</u>	<u>Description</u>	<u>South Dakota Electric Amount</u>
	(a)	(b)
	Materials and Supplies:	
1	13 month average ending 12/31/2023	\$ 1,931,150
2	Less test year 13 month average	1,763,624
3	Difference	<u>167,526</u>
	Fuel Stores:	
4	13 month average ending 12/31/2023	\$ 220,689
5	Less test year 13 month average	197,472
6	Difference	<u>23,217</u>
	Prepaid Insurance	
7	13 month average ending 12/31/2023	\$ 73,538
8	Less test year 13 month average	78,127
9	Difference	<u>(4,589)</u>
	Customer Advances for Construction	
10	13 month average ending 12/31/2023	\$ 86,047
11	Less test year 13 month average	88,337
12	Difference	<u>(2,290)</u>
	Unamortized Gain (Loss) on Debt	
13	13 month average ending 12/31/2023	\$ 64,517
14	Less test year 13 month average	87,995
15	Difference	<u>(23,478)</u>
	Unamortized Redemption of Preferred Stock	
16	Average ending 12/31/2023	\$ 13,460
17	Less test year 13 month average	14,817
18	Difference	<u>(1,357)</u>
	Unamortized Investment Tax Credit	
19	Average ending 12/31/2023	\$ 189,785
20	Less test year 13 month average	159,044
21	Difference	<u>30,741</u>
	Retired Power Plants Amortization	
22	Average ending 12/31/2023	\$ (11,608)
23	Less test year 13 month average	(18,574)
24	Difference	<u>6,966</u>
25	ADIT Adjustment on Customer Advances for Construction	481
26	ADIT Adjustment on Unamortized Gain (Loss) on Debt	(4,930)
27	ADIT Adjustment on Unamortized Investment Tax Credit	(6,456)
28	ADIT Adjustment on Unamortized Retired Power Plants	1,463

SOURCES:

Column b, line 1: DR 2-40
Column b, line 2: Schedule F-1, page 1, 13-month Per Books average
Column b, line 3: Line 1 - line 2
Column b, line 4: DR 2-41
Column b, line 5: Schedule F-1, page 2, 13-month Per Books average
Column b, line 6: Line 4 - line 5
Column b, line 7: DR 2-42
Column b, line 8: Schedule F-1, page 3, 13-month Per Books average
Column b, line 9: Line 7 - line 8
Column b, line 10: DR 2-43
Column b, line 11: Schedule F-1, page 12, 13-month Per Books average
Column b, line 12: Line 10 - line 11
Column b, line 13: Email from Travis Jacobson on 3/1/24, "South Dakota - Gain or Loss on Debt detail"
Column b, line 14: DR 3-30, 13-month Per Books average
Column b, line 15: Line 13 - line 14
Column b, line 16: Schedule F-1, page 6
Column b, line 17: DR 3-33, 13-month Per Books average
Column b, line 18: Line 16 - line 17
Column b, line 19: Schedule F-1, page 13
Column b, line 20: DR 3-35, 13-month Per Books average
Column b, line 21: Line 19 - line 20
Column b, line 22: Average of -13,930 (12/31/22 balance using 1/1/16 amortization start date)
and -9,286 (12/31/23 balance using 1/1/16 amorization start date)
Column b, line 23: DR 3-32, 13-month Per Books average
Column b, line 24: Line 22 - line 23
Column b, line 25: - Line 12 * 21%
Column b, line 26: Line 15 * 21%
Column b, line 27: - Line 21 * 21%
Column b, line 28: Line 24 * 21%