

Line No.	FERC (a)	Account Description (b)	Balance 12/31/2021 (c)	Additions (d)	Reductions (e)	Balance 12/31/2022 (f)	*Note 1 Normalizing Adjustments (g)	*Note 2 Post Test Yr Adjustments (h)	Adjusted Balance (i)
1	101/106	Plant In Service - SD Electric	\$ 1,005,421,981	\$ 115,027,485	\$ (5,703,075)	\$ 1,114,746,391	\$ 37,848,013	\$ 7,800,000	\$ 1,160,394,404
2	101/106	Plant In Service - Electric portion of Common	\$ 57,830,915	\$ 5,819,623	\$ (2,927,038)	\$ 60,723,501	\$ 1,244,364		\$ 61,967,865
3	107	Construction In Progress (CWIP) - SD Electric	\$ 84,151,384	\$ 37,519,476	\$ (113,475,900)	\$ 8,194,960	\$ -		\$ 8,194,960
4	107	CWIP - Electric share of common	\$ 4,245,801	\$ 5,454,763	\$ (5,675,351)	\$ 1,481,090	\$ -		\$ 1,481,090
5		TOTAL	\$ 1,151,650,081	\$ 163,821,348	\$ (127,781,364)	\$ 1,185,145,942	\$ 39,092,377	\$ 7,800,000	\$ 1,232,038,319

*Note 1: See Exhibit JBB-1 for details on this normalizing adjustment.

*Note 2: See Exhibit JBB-2 for details on post test year significant projects estimated to be placed into service between January 1, 2023 and the completion of this filing.