

Line	Description (a)	Total Company Amount (b)	Allocation Factor (c)	South Dakota Percent (d)	South Dakota Amount (e)
	Materials and Supplies:				
1	13 month average ended December 31, 2018:				
2	Production	\$ 6,713,689	P10	9.265625%	\$ 622,065
3	Transmission	5,538,880	D2	9.187431%	508,881
4	Distribution	8,149,852	P60	9.486221%	773,113
5	Total				<u>1,904,059</u>
6	Less per books 13 month average				<u>1,831,014</u>
7	Difference				<u>\$ 73,045</u>
	Fuel Stocks				
8	13 month average ended December 31, 2018:				
9	Coal	\$ 5,895,573	E1	9.364273%	\$ 552,078
10	Fuel Oil	1,402,651	D1	9.241806%	129,630
11	Total				<u>681,708</u>
12	Less per books 13 month average				<u>845,834</u>
13	Difference				<u>\$ (164,126)</u>
	Prepayments				
14	13 month average ended December 31, 2018:	\$ 19,366,824	NEPIS	7.873620%	\$ 1,524,870
15	Less per books 13 month average				<u>1,939,652</u>
16	Difference				<u>\$ (414,782)</u>
	Customer Advances				
17	13 month average ended December 31, 2018:	\$ 1,017,470	NEPIS	7.873620%	\$ 80,112
18	Less per books 13 month average				<u>73,314</u>
19	Difference				<u>\$ 6,798</u>

**SOURCES:**

lines 2-4 column b, c, and d: Attachment 1 to DR SD-PUC-13.17  
 line 5, column e: Column e, line 2 + line 3 + line 4  
 line 6, column e: Attachment 3b, column b, line 19  
 line 7, column e: column e, line 5 - line 6  
 lines 9-10, column b, c, and d: Attachment 1 to DR SD-PUC-13.17  
 line 11, column e: column e, line 9 + line 10  
 line 12, column e: Attachment 3a, column b, line 20  
 line 13, column e: column e, line 11 - line 12  
 line 14, column b, c, and d: Attachment 1 to DR SD-PUC-13.17  
 line 15, column e: Attachment 3a, column b, line 26  
 line 16, column e: column e line 14 - line 15  
 line 17, column b, c, and d: Attachment 1 to DR SD-PUC-13.17  
 line 18, column e: Attachment 3a, column b, line 27  
 line 19, column e: column e line 17 - line 18