

<u>Line</u>	<u>Description</u>	<u>South Dakota</u> <u>Amount</u>
	(a)	(b)
	Materials and Supplies:	
1	13 month average ending 7/31/2012	\$ 7,330
2	Less test year 13 month average	<u>7,206</u>
3	Difference	<u><u>124</u></u>
	Fuel Stocks	
4	13 month average ending 7/31/2012	\$ 5,207
5	Less test year 13 month average	<u>4,958</u>
6	Difference	<u><u>249</u></u>
	Prepayments	
7	13 month average ending 7/31/2012	\$ 994
8	Less test year 13 month average	<u>1,087</u>
9	Difference	<u><u>(93)</u></u>
	Customer Advances	
10	13 month average ending 7/31/2012	\$ 421
11	Less test year 13 month average	<u>338</u>
12	Difference	<u><u>83</u></u>

**SOURCES:**

Column b, lines 2, 5, and 8: Workpaper P5D  
Column b, lines 1, 4, and 7: DR 7-19, Attachment B, pg. 5  
Column b, line 10: DR 7-20, Attachment B  
Column b, line 11: Workpaper P9-2A