

<b>Line</b>	<b>Description</b>	<b>South Dakota Amount</b>
	(a)	(b)
	Materials and Supplies:	
1	13 month average ending 12/31/2014	\$ 8,992
2	Less test year 13 month average	8,432
3	Difference	<u>560</u>
	Fuel Stocks	
4	13 month average ending 12/31/2014	\$ 4,264
5	Less test year 13 month average	5,069
6	Difference	<u>(805)</u>
	Prepayments	
7	13 month average ending 12/31/2014	\$ 1,311
8	Less test year 13 month average	1,035
9	Difference	<u>276</u>
	Customer Advances	
10	13 month average ending 12/31/2014	\$ 2,340
11	Less test year 13 month average	1,487
12	Difference	<u>853</u>

**SOURCES:**

Column b, lines 2, 5, and 8: Workpaper P5E  
Column b, lines 1, 4, and 7: DR 3-24, Attachment B, pg. 5  
Column b, line 10: DR 3-25, Attachment B  
Column b, line 11: Workpaper P9-2A