

<u>Line</u>	<u>Description</u>	<u>South Dakota Electric Amount</u>
	(a)	(b)
	Materials and Supplies:	
1	13 month average ending 7/31/2015	\$ 6,695,284
2	Less test year 13 month average	<u>6,374,614</u>
3	Difference	<u><u>320,670</u></u>
	Fuel Stocks	
4	13 month average ending 7/31/2015	\$ 5,694,209
5	Less test year 13 month average	<u>6,129,782</u>
6	Difference	<u><u>(435,573)</u></u>
	Prepayments - reflected in Cash Working Capital	
7	Remove test year 13 month average	<u><u>(5,037,249)</u></u>
	Customer Deposits	
8	13 month average ending 7/31/2015	\$ 483,118
9	Less test year 13 month average	<u>528,797</u>
10	Difference	<u><u>(45,679)</u></u>
	Accumulated Provision for Uncollectibles - reflected in Cash Working Capital	
11	Remove test year 13 month average	<u><u>(548,421)</u></u>
	Accumulated Provision for Injuries and Damages - reflected in Cash Working Capital	
12	Remove test year 13 month average	<u><u>(489,158)</u></u>

**SOURCES:**

Column b, lines 1 and 4: NWEs response to Staff DR 5-18, "5-18 Schedule F-1 through 7-31-15"

Column b, line 8: NWEs response to Staff DR 5-18, "5-18 Schedule F-3 through 7-31-15"

Column b, lines 2, 5, and 7: Schedule F-1

Column b, lines 9, 11, and 12: Schedule F-3