

Line	Description	South Dakota Amount
	(a)	(b)
	Materials and Supplies:	
1	13 month average ending 3/31/2015	\$ 761,613
2	Less test year 13 month average	704,005
3	Difference	<u>57,608</u>
	Fuel Stocks	
4	13 month average ending 3/31/2015	\$ 1,230,078
5	Less test year 13 month average	1,610,408
6	Difference	<u>(380,330)</u>
	Prepayments	
7	13 month average ending 3/31/2015	\$ 216,487
8	Less test year 13 month average	218,056
9	Difference	<u>(1,569)</u>
	Customer Advances	
10	13 month average ending 3/31/2015	\$ 255
11	Less test year 13 month average	22,788
12	Difference	<u>(22,533)</u>
	Customer Deposits	
13	13 month average ending 3/31/2015	\$ 11,358
14	Less test year 13 month average	8,189
15	Difference	<u>3,169</u>
	Accumulated Provision for Uncollectibles	
16	13 month average ending 3/31/2015	\$ 31,612
17	Less test year 13 month average	37,143
18	Difference	<u>(5,531)</u>
	Accumulated Provision for Injuries and Damages	
19	13 month average ending 3/31/2015	\$ 36,989
20	Less test year 13 month average	40,928
21	Difference	<u>(3,939)</u>

**SOURCES:**

Column b, lines 2, 5, 8, 11, 14, 17, and 20: DR 2-28, Attachment A

Column b, lines 1, 4, 7, 10, 13, 16, and 19: Email from Mary Jo Anderson on 4/14/15