

<u>Line</u>	<u>Description</u>	<u>South Dakota</u> <u>Amount</u>
	(a)	(b)
	Materials and Supplies:	
1	13 month average ending 8/31/2022	\$ 12,255
2	Less test year 13 month average	<u>12,006</u>
3	Difference	<u><u>249</u></u>
	Fuel Stocks	
4	13 month average ending 8/31/2022	\$ 5,142
5	Less test year 13 month average	<u>4,865</u>
6	Difference	<u><u>277</u></u>
	Prepayments	
7	13 month average ending 8/31/2022	\$ 1,679
8	Less test year 13 month average	<u>1,533</u>
9	Difference	<u><u>146</u></u>
	Customer Advances	
10	13 month average ending 8/31/2022	\$ 1,827
11	Less test year 13 month average	<u>1,556</u>
12	Difference	<u><u>271</u></u>

SOURCES:

Column b, lines 2, 5, and 8: Volume III P.5 M&S, Page 5
Column b, lines 1, 4, and 7: DR 4-44 Attachment B, Page 5
Column b, line 10: DR 3-45
Column b, line 11: Workpaper P9-2 Customer Advances, Page 1