

<u>Line</u>	<u>Description</u>	<u>South Dakota Electric Amount</u>
	(a)	(b)
	Materials and Supplies:	
1	13 month average ending 10/31/2023	\$ 15,867,799
2	Less test year 13 month average	14,109,228
3	Difference	<u>1,758,571</u>
	Fuel Stocks	
4	13 month average ending 10/31/2023	\$ 6,061,597
5	Less test year 13 month average	5,338,295
6	Difference	<u>723,302</u>
	Prepayments - reflected in Cash Working Capital	
7	Remove test year 13 month average	<u>(3,682,052)</u>
	Prepayments - not used and useful	
8	Remove test year 13 month average	<u>(3,061,711)</u>
	Prepayments - not reflected in Cash Working Capital	
9	13 month average ending 10/31/2023	\$ 3,603,735
10	Less test year 13 month average	3,848,724
11	Difference	<u>(244,989)</u>
	Customer Deposits	
12	13 month average ending 10/31/2023	\$ 441,920
13	Less test year 13 month average	438,582
14	Difference	<u>3,338</u>
	Accum Provision for Uncollectibles - reflected in CWC	
15	Remove test year 13 month average	<u>(200,716)</u>
	Accum Provision for Injuries and Damages - reflected in CWC	
16	Remove test year 13 month average	<u>(372,533)</u>

SOURCES:

Column b, lines 1, 4, 9 and 12: DR 3-3 (update emailed 11/15/23)

Column b, lines 2, 5, 7, 8 and 10: Schedule F-1

Column b, line 3: line 1 less line 2

Column b, line 6: line 4 less line 5

Column b, line 11: line 9 less line 10

Column b, lines 13, 15, and 16: Schedule F-3

Column b, line 14: line line 12 less line 13