

Line	Description (a)	Total Company Amount (b)	Allocation Factor (c)	South Dakota Percent (d)	South Dakota Amount (e)
	Materials and Supplies:				
	13 month average ended September 30, 2025:				
1	Production	\$ 10,201,696	P10	9.982021%	\$ 1,018,335
2	Transmission	19,079,660	D2	10.694401%	2,040,455
3	Distribution	21,350,115	P60	10.513844%	2,244,718
4	Other	347,092	P60	10.513844%	36,493
5	Total				5,340,001
6	Less per books 13 month average				4,468,668
7	Difference				<u>\$ 871,333</u>
	Fuel Stocks				
	13 month average ended September 30, 2025:				
8	Big Stone	\$ 7,630,870	E1	9.795166%	\$ 747,456
9	Coyote	1,056,321	D1	10.762172%	113,683
10	Solway	56,150	E1	9.795166%	5,500
11	Fuel Oil	2,026,192	D1	10.762172%	218,062
12	Total				1,084,702
13	Less per books 13 month average				986,957
14	Difference				<u>\$ 97,745</u>
	Prepayments				
15	13 month average ended September 30, 2025:	\$ (79,415,132)	NEPIS	9.051750%	\$ (7,188,459)
16	Less per books 13 month average				(6,325,726)
17	Difference				<u>\$ (862,733)</u>
	Customer Advances				
18	13 month average ended September 30, 2025:	\$ 3,285,201	NEPIS	9.051750%	\$ 297,368
19	Less per books 13 month average				237,582
20	Difference				<u>\$ 59,786</u>

**SOURCES:**

Columns b and c: Attachment 1 to DR 9-7  
Column d: Attachment 1 to DR 9-7 and Workpaper B-5  
Column e, lines 1-4, 8-11, 15, and 18: Column b \* column d  
Column e, line 5: Sum lines 1-4  
Column e, lines 6, 13, 16, and 19: Exhibit CLP-1, Schedule 7  
Column e, line 7: Line 5 - line 6  
Column e, line 12: Sum lines 8-11  
Column e, line 14: Line 12 - line 13  
Column e, line 17: Line 15 - line 16  
Column e, line 20: Line 18 - line 19