

<u>Line</u>	<u>Description</u>	<u>South Dakota</u> <u>Amount</u>
	(a)	(b)
	Materials and Supplies:	
1	13-month Average Ending December 2025	16,626
2	Test Year 13-month Average	\$ 15,563
3	Difference	<u>\$ 1,063</u>
	Fuel Inventory:	
4	13-month Average Ending December 2025	4,628
5	Test Year 13-month Average	\$ 6,426
6	Difference	<u>\$ (1,798)</u>
	Prepayments:	
7	13-month Average Ending December 2025	2,657
8	Test Year 13-month Average	\$ 2,230
9	Difference	<u>\$ 427</u>
	Customer Advances:	
10	13-month Average Ending December 2025	4,158
11	Test Year 13-month Average	\$ 3,438
12	Difference	<u>\$ 720</u>

Source:

Lines 1, 4, 7, and 10, column (b): DR9-6 Supplemental Attachment

Lines 2, 5, and 8, column (b): Vol. 3, III - Rate Base, P5, page 5

Line 3, column (b): line 1 - line 2

Line 6, column (b): line 4 - line 5

Line 9, column (b): line 7 - line 8

Line 11, column (b): Vol. 3, III -Rate Base, P9, page 1

Line 12, column (b): line 10 - line 11