

<u>Line</u>	<u>Description</u> (a)	<u>South Dakota</u> <u>Amount</u> (b)
	Materials and Supplies:	
1	13 month average ending 3/31/2015	\$ 1,191,969
2	Less test year 13 month average	1,088,879
3	Difference	<u>103,090</u>
	Fuel Stocks	
4	61 month average ending 3/31/2015	\$ 586,092
5	Less test year 13 month average	1,142,880
6	Difference	<u>(556,788)</u>
	Prepayments	
7	13 month average ending 3/31/2015	\$ 124,733
8	Less test year 13 month average	145,476
9	Difference	<u>(20,743)</u>
	Customer Advances	
10	13 month average ending 3/31/2015	\$ 1,248,550
11	Less test year 13 month average	1,007,064
12	Difference	<u>241,486</u>
	Customer Deposits	
13	13 month average ending 3/31/2015	\$ 80,417
14	Less test year 13 month average	57,981
15	Difference	<u>22,436</u>
	Accumulated Provision for Uncollectibles	
16	13 month average ending 3/31/2015	\$ 420,044
17	Less test year 13 month average	493,547
18	Difference	<u>(73,503)</u>
	Accumulated Provision for Injuries and Damages	
19	13 month average ending 3/31/2015	\$ 232,991
20	Less test year 13 month average	257,809
21	Difference	<u>(24,818)</u>

**SOURCES:**

Column b, lines 2, 5, 8, 11, 14, 17, and 20: DR 2-29, Attachment A  
Column b, lines 1, 7, 10, 13, 16, and 19: Email from Mary Jo Anderson on 4/14/15  
Column b, line 4: Email from Mary Jo Anderson on 4/21/15