

Line	Description	South Dakota Gas Amount
	(a)	(b)
	Materials and Supplies:	
1	13 month average ending 12/31/2015	\$ 570,613
2	Less test year 13 month average	553,406
3	Difference	<u>17,207</u>
	Prepaid Insurance	
4	13 month average ending 12/31/2015	\$ 105,948
5	Less test year 13 month average	107,161
6	Difference	<u>(1,213)</u>
	Customer Advances for Construction	
7	13 month average ending 12/31/2015	\$ 977,007
8	Less test year 13 month average	925,485
9	Difference	<u>51,522</u>
	Customer Deposits	
10	13 month average ending 12/31/2015	\$ 180,115
11	Less test year 13 month average	172,145
12	Difference	<u>7,970</u>
13	ADIT Adjustment on Customer Advances & Deposits	<u>\$ (20,822)</u>

SOURCES:

Column b, line 1: DR 6-13
Column b, line 2: Statement F, Schedule F-1, page 2
Column b, line 3: Line 1 - line 2
Column b, line 4: DR 6-14
Column b, line 5: Statement F, Schedule F-1, page 3
Column b, line 6: Line 4 - line 5
Column b, line 7: DR 6-15
Column b, line 8: Statement F, Schedule F-1, page 6
Column b, line 9: Line 7 - line 8
Column b, line 10: DR 6-16
Column b, line 11: Supplemental DR 3-5, Attachment A
Column b, line 12: Line 10 - line 11
Column b, line 13: (Line 9 + line 12) * 35%