

Line	Description	South Dakota Gas Amount
	(a)	(b)
	Materials and Supplies:	
1	13 month average ending 12/31/2023	\$ 1,145,282
2	Less test year 13 month average	1,104,066
3	Difference	<u>41,216</u>
	Prepaid Insurance	
4	13 month average ending 12/31/2023	\$ 182,279
5	Less test year 13 month average	178,327
6	Difference	<u>3,952</u>
	Customer Advances for Construction	
7	13 month average ending 12/31/2023	\$ 2,909,884
8	Less test year 13 month average	2,085,603
9	Difference	<u>824,281</u>
	Unamortized Gain (Loss) on Debt	
10	13 month average ending 12/31/2023	\$ 56,021
11	Less test year 13 month average	73,536
12	Difference	<u>(17,515)</u>
	Unamortized Redemption of Preferred Stock	
13	Average ending 12/31/2023	\$ 12,465
14	Less test year 13 month average	13,722
15	Difference	<u>(1,257)</u>
16	ADIT Adjustment on Customer Advances for Construction	\$ (173,099)
17	ADIT Adjustment on Unamortized Gain (Loss) on Debt	\$ (3,678)

**SOURCES:**

Column b, line 1: DR 2-29  
Column b, line 2: Schedule F-1, page 1, 13-month Per Books average  
Column b, line 3: Line 1 - line 2  
Column b, line 4: DR 2-30  
Column b, line 5: Schedule F-1, page 2, 13-month Per Books average  
Column b, line 6: Line 4 - line 5  
Column b, line 7: DR 2-31  
Column b, line 8: Schedule F-1, page 9, 13-month Per Books average  
Column b, line 9: Line 7 - line 8  
Column b, line 10: Email from Travis Jacobson on 3/1/24, "South Dakota - Gain or Loss on Debt detail"  
Column b, line 11: DR 3-7, 13-month Per Books average  
Column b, line 12: Line 10 - line 11  
Column b, line 13: Schedule F-1, page 4  
Column b, line 14: DR 3-9, 13-month Per Books average  
Column b, line 15: Line 13 - line 14  
Column b, line 16: - Line 9 \* 21%  
Column b, line 17: Line 12 \* 21%