

<u>Line</u>	<u>Description</u>	<u>South Dakota Gas Amount</u>
	(a)	(b)
	Materials and Supplies:	
1	13-month average ending October 31, 2024	\$ 2,661,205
2	Less test year 13-month average	<u>2,097,674</u>
3	Difference	<u><u>563,531</u></u>
	Fuel Stocks	
4	13-month average ending October 31, 2024	\$ 391,229
5	Less test year 13-month average	<u>664,125</u>
6	Difference	<u><u>(272,896)</u></u>
	Prepayments	
7	13-month average ending October 31, 2024	\$ 705,054
8	Less test year 13-month average	<u>593,332</u>
9	Difference	<u><u>111,722</u></u>
	Customer Deposits	
10	13-month average ending October 31, 2024	\$ 207,675
11	Less test year 13-month average	<u>198,367</u>
12	Difference	<u><u>9,308</u></u>
13	Accum. Provision for Injuries and Damages - reflected in CWC Remove test year 13-month average	<u><u>(120,234)</u></u>
14	Accum. Provision for Uncollectibles - reflected in CWC Remove test year 13-month average	<u><u>(117,125)</u></u>

SOURCES:

Column (b), lines 1, 4, 7, and 10: Email from Jeff Decker on 11/6/24
Column (b), lines 2, 5, and 8: Schedule F-1
Column (b), lines 11, 13, and 14: Schedule F-3
Column (b), line 3: Line 1 less line 2
Column (b), line 6: Line 4 less line 5
Column (b), line 9: Line 7 less line 8
Column (b), line 12: Line 10 less line 11