

Line	Description	Total Company Amount	Allocation Factor	South Dakota Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)
1	Materials and Supplies:				
2	13 month average ending July 31, 2014	\$ 16,140,317			
3	Less test year 13 month average	15,098,699			
4	Difference	1,041,618			
5	Additions:				
6	Neil Simpson II GSU Spare Transformer	953,952			
7	Critical Spare Generation Fan Motors	801,515			
8	Cheyenne Prairie Generating Station	944,530			
9	Subtotal:	\$ 3,741,615			
10	Deletions:				
11	Ben French Inventory	(804,043)			
12	Neil Simpson I Inventory	(1,160,374)			
13	Osage Inventory	(841,905)			
14	Total:	\$ 935,293	TOTPLT	91.201%	\$ 852,997
15					
16	Fuel Stocks:				
17	13 month average ending July 31, 2014	\$ 5,931,001			
18	Less test year 13 month average	5,987,526			
19	Difference	(56,525)			
20	Addition:				
21	Neil Simpson Complex Coal Stockpile	1,284,708			
22	Total:	\$ 1,228,183	ENEFUEL	87.637%	\$ 1,076,343
23					
24	Customer Advances:				
25	13 month average ending July 31, 2014	\$ 1,111,148			
26	Less test year 13 month average	1,189,781			
27	Difference	(78,633)	CUSTADV	99.400%	\$ (78,161)

SOURCES:

Column b, line 2: Staff DR 7-15
Column b, line 3: Schedule F-1, line 27
Column b, line 4: Line 2 - Line 3
Column b, lines 6 & 7: Schedule F-1, lines 29 & 30
Column b, line 8: Email from Jon Thurber on 11/04/14
Column b, line 9: Sum lines 4, 6, 7, & 8
Column b, lines 11 - 13: Staff DR 7-15
Column b, line 14: Sum lines 9, 11, 12, & 13
Column b, line 17: Staff DR 7-15
Column b, line 18: Schedule F-1, line 27
Column b, line 19: Line 17 - Line 18
Column b, line 21: Staff DR 7-15
Column b, line 22: Line 19 + Line 21
Column b, line 25: Staff DR 7-16
Column b, line 26: Schedule M-1, line 35
Column b, line 27: Line 25 - Line 26
Column c, lines 14 & 22: Staff DR 7-15
Column c, line 27: Staff DR 7-16
Column d, line 14: Schedule N-1, page 29, line 100
Column d, line 22: Schedule N-1, page 28, line 50
Column d, line 27: Schedule N-1, page 33, line 29
Column e, lines 14, 22, and 27: Column b * Column d