

<u>Line</u>	<u>Description</u>	<u>South Dakota Electric Amount</u>
	(a)	(b)
	Materials and Supplies:	
1	13 month average ending 12/31/2015	\$ 876,534
2	Less test year 13 month average	810,978
3	Difference	<u>65,556</u>
	Fuel Stores:	
4	13 month average ending 12/31/2015	\$ 262,868
5	Less test year 13 month average	240,698
6	Difference	<u>22,170</u>
	Prepaid Insurance	
7	13 month average ending 12/31/2015	\$ 49,625
8	Less test year 13 month average	46,367
9	Difference	<u>3,258</u>
	Customer Advances for Construction	
10	13 month average ending 12/31/2015	\$ 72,734
11	Less test year 13 month average	74,644
12	Difference	<u>(1,910)</u>
	Customer Deposits	
13	13 month average ending 12/31/2015	\$ 26,914
14	Less test year 13 month average	25,723
15	Difference	<u>1,191</u>
16	ADIT Adjustment on Customer Advances and Deposits	<u>\$ 252</u>

SOURCES:

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