

Accumulated Reserve for Depreciation

Production

	East River	Black Hills	Total
Jun-11	4,373	31,297	35,670
Jul-11	5,110	36,575	41,685
Aug-11	5,861	41,944	47,805
Sep-11	6,611	47,314	53,925
Oct-11	7,362	52,689	60,051
Nov-11	8,118	58,101	66,219
Dec-11	8,874	63,513	72,387
Jan-12	9,387	65,599	74,986
Feb-12	10,119	70,715	80,834
Mar-12	10,851	75,831	86,682
Apr-12	11,583	80,947	92,530
May-12	12,315	86,066	98,381
Jun-12	13,048	91,185	104,233
13-mo avg	8,739	61,675	70,414

Distribution

	East River	Black Hills	Total
Jun-11	7,123,175	28,622,643	35,745,818
Jul-11	7,156,330	28,724,369	35,880,699
Aug-11	7,188,760	28,830,779	36,019,539
Sep-11	7,222,829	28,900,955	36,123,784
Oct-11	7,256,154	29,006,499	36,262,653
Nov-11	7,288,815	29,121,187	36,410,002
Dec-11	7,326,353	29,233,381	36,559,734
Jan-12	7,382,330	29,357,209	36,739,539
Feb-12	7,420,487	29,480,786	36,901,273
Mar-12	7,458,483	29,599,521	37,058,004
Apr-12	7,494,771	29,703,097	37,197,868
May-12	7,531,744	29,803,342	37,335,086
Jun-12	7,570,400	29,922,880	37,493,280
13-mo avg	7,340,049	29,254,358	36,594,406

General Plant + Intangibles

	East River	Black Hills	Total
Jun-11	391,360	3,631,224	4,022,584
Jul-11	407,858	3,721,324	4,129,182
Aug-11	412,754	3,723,064	4,135,818
Sep-11	390,023	3,610,434	4,000,457
Oct-11	393,773	3,649,575	4,043,348
Nov-11	385,148	3,628,580	4,013,728
Dec-11	345,381	3,502,885	3,848,266
Jan-12	348,317	3,534,144	3,882,461
Feb-12	351,628	3,568,073	3,919,701
Mar-12	352,676	3,592,916	3,945,592
Apr-12	351,779	3,625,837	3,977,616
May-12	327,994	3,668,430	3,996,424
Jun-12	369,255	3,853,757	4,223,012
13-mo avg	371,380	3,639,249	4,010,630

Common Plant + Intangibles

	East River	Black Hills	Total
Jun-11	755,086	2,478,231	3,233,317
Jul-11	749,430	2,495,655	3,245,085
Aug-11	754,160	2,512,045	3,266,205
Sep-11	757,608	2,522,641	3,280,249
Oct-11	761,380	2,528,543	3,289,923
Nov-11	733,263	2,447,100	3,180,363
Dec-11	736,231	2,455,384	3,191,615
Jan-12	829,754	2,539,847	3,369,601
Feb-12	843,864	2,554,966	3,398,830
Mar-12	841,231	2,563,124	3,404,355
Apr-12	846,084	2,577,821	3,423,905
May-12	850,382	2,589,901	3,440,283
Jun-12	854,587	2,601,651	3,456,238
13 mo avg	793,312	2,528,224	3,321,536

Materials and Supplies

	East River	Black Hills	Total
Jun-11	80,566	369,334	449,900
Jul-11	93,354	374,607	467,961
Aug-11	96,597	408,992	505,589
Sep-11	104,467	339,248	443,715
Oct-11	117,373	708,603	825,976
Nov-11	111,909	694,517	806,426
Dec-11	70,982	334,861	405,843
Jan-12	63,417	364,750	428,167
Feb-12	67,285	378,998	446,283
Mar-12	62,657	363,785	426,442
Apr-12	66,395	417,259	483,654
May-12	81,231	339,906	421,137
Jun-12	79,451	429,239	508,690
13-mo avg	84,283	424,931	509,214

Prepayments

	East River	Black Hills	Total
Jun-11	21,695	97,984	119,679
Jul-11	18,222	82,301	100,523
Aug-11	14,750	66,619	81,369
Sep-11	11,278	50,936	62,214
Oct-11	8,737	39,462	48,199
Nov-11	8,199	37,029	45,228
Dec-11	4,764	21,515	26,279
Jan-12	45,873	184,200	230,073
Feb-12	42,134	169,612	211,746
Mar-12	37,929	152,728	190,657
Apr-12	33,725	135,844	169,569
May-12	29,582	119,210	148,792
Jun-12	25,376	102,319	127,695
13-mo avg	23,251	96,905	120,156

Customer Deposits

	Total SD Utility	Allocation	SD Gas
Jun-11	290,093		
Jul-11	285,678		
Aug-11	282,808		
Sep-11	284,532		
Oct-11	288,641		
Nov-11	290,504		
Dec-11	289,262		
Jan-12	297,350		
Feb-12	299,230		
Mar-12	298,984		
Apr-12	297,139		
May-12	298,861		
Jun-12	293,713		
13-mo avg	292,061	65.56%	\$ 191,475

Accumulated Provision Injuries and Damages

	Total Utility	Allocation	SD Gas
Jun-11	747,153		
Jul-11	731,239		
Aug-11	722,339		
Sep-11	698,427		
Oct-11	633,184		
Nov-11	619,787		
Dec-11	568,573		
Jan-12	488,043		
Feb-12	500,000		
Mar-12	469,515		
Apr-12	458,646		
May-12	547,112		
Jun-12	526,179		
13-mo avg	593,092	10.32%	\$ 61,232

Sources:

Accumulated Provision for Depreciation: DR 8-1 Attachment B
Materials & Supplies: Statement F, Schedule F-1, page 2
Prepayments: Statement F, Schedule F-1, page 3
Customer Deposits:
Total Utility: DR 8-1, Attachment F
Allocation: Email From Rita Mulkern on 10/15/13 (based on interest on customer deposits)
Accumulated Provision for Injuries and Damages:
Total Utility: DR 8-1, Attachment H
Allocation: BAM-3 Sch 2, page 2