

<u>Line</u>	<u>Description</u> (a)	<u>Black Hills</u> (b)	<u>East River</u> (c)	<u>South Dakota Gas Amount</u> (d)
	Materials and Supplies:			
1	13 month average ending June 30, 2013:	\$ 421,446	\$ 90,326	\$ 511,772
2	Less test year 13 month average	424,931	84,283	509,214
3	Difference	<u>\$ (3,485)</u>	<u>\$ 6,043</u>	<u>\$ 2,558</u>
	Prepayments:			
4	13 month average ending June 30, 2013:	\$ 102,130	\$ 25,535	\$ 127,665
5	Less test year 13 month average	96,905	23,251	120,156
6	Difference	<u>\$ 5,225</u>	<u>\$ 2,284</u>	<u>\$ 7,509</u>
	Accumulated Provision for Injuries and Damages:			
7	13 month average ending June 30, 2013:			\$ 111,172
8	Less test year 13 month average			61,232
9	Difference			<u>49,940</u>

**SOURCES:**

Lines 1 and 2: DR 8-3  
Line 3: Line 1 less line 2  
Lines 4 and 5: DR 8-3  
Line 5: Line 4 less line 5  
Lines 7 and 8: DR 8-1  
Line 9: Line 7 less line 8