

Per Books - 13 Month Average

	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	13-mo. Average
Accum. Depreciation														
Distribution	\$40,482,742	\$40,599,958	\$40,812,250	\$40,985,417	\$41,192,830	\$41,360,159	\$41,556,129	\$41,716,552	\$41,919,103	\$42,111,014	\$42,244,723	\$42,444,260	\$42,642,555	\$41,543,669
General	4,533,271	4,555,096	4,402,829	4,415,932	4,433,160	4,528,918	4,534,645	4,280,796	4,256,716	4,287,294	4,322,111	4,331,348	3,898,160	\$4,367,714
General Intangible	148,578	144,997	144,997	145,023	145,023	145,023	145,023	145,023	145,023	145,023	145,023	145,023	145,023	\$145,292
Common	1,343,436	1,257,778	1,212,582	1,221,834	1,205,127	1,212,960	1,220,230	1,229,897	1,228,341	1,235,422	1,235,722	1,236,713	1,245,113	\$1,237,320
Common Intangible	2,408,394	2,268,671	2,298,776	2,330,930	2,361,394	1,751,849	1,785,564	1,816,355	1,847,372	1,878,595	1,910,004	1,941,573	1,973,362	\$2,044,065
Total	<u>\$48,916,421</u>	<u>\$48,826,500</u>	<u>\$48,871,434</u>	<u>\$49,099,136</u>	<u>\$49,337,534</u>	<u>\$48,998,909</u>	<u>\$49,241,591</u>	<u>\$49,188,623</u>	<u>\$49,396,555</u>	<u>\$49,657,348</u>	<u>\$49,857,583</u>	<u>\$50,098,917</u>	<u>\$49,904,213</u>	<u>\$49,338,059</u>
Materials & Supplies														
	\$509,435	\$504,166	\$499,403	\$526,318	\$556,887	\$533,450	\$600,775	\$606,288	\$592,845	\$628,647	\$579,902	\$538,839	\$517,317	\$553,406
Prepaid Insurance														
	\$38,346	\$231,059	\$211,838	\$173,532	\$153,025	\$133,963	\$114,902	\$95,840	\$76,778	\$57,716	\$38,655	\$43,345	\$24,095	\$107,161
Unamortized Gain/Loss on Debt														
	\$487,775	\$378,928	\$375,836	\$373,401	\$370,303	\$367,205	\$364,107	\$361,009	\$357,911	\$354,813	\$351,716	\$348,618	\$345,520	\$372,088
Unamortized Rate Case Expense														
	\$152,505	\$150,937	\$149,369	\$173,812	\$172,244	\$170,676	\$169,107	\$167,694	\$166,126	\$164,558	\$162,990	\$161,422	\$159,853	\$163,176
Accumulated Deferred Income Taxes														
	\$11,518,424	\$10,236,701	\$9,672,108	\$9,262,670	\$9,291,273	\$10,306,578	\$10,288,154	\$10,259,197	\$10,233,122	\$10,180,951	\$10,162,585	\$10,157,366	\$12,128,810	\$10,284,457
Customer Advances for Construction														
	\$838,137	\$825,310	\$825,310	\$881,221	\$892,318	\$898,282	\$897,407	\$926,784	\$947,771	\$1,043,315	\$1,042,280	\$1,003,675	\$1,009,496	\$925,485
Customer Deposits														
	\$179,083	\$180,227	\$181,875	\$186,670	\$187,409	\$178,083	\$170,441	\$156,711	\$154,701	\$157,855	\$164,944	\$169,438	\$170,449	\$172,145

Sources:

Accumulated Depreciation: Statement E, Page 3
Materials & Supplies: Statement F, Schedule F-1, Page 2
Prepaid Insurance: Statement F, Schedule F-1, Page 3
Unamortized Gain/Loss on Debt: DR 3-5, Attachment A
Unamortized Rate Case Expense: Supplemental DR 3-5, Revised Attachment A
Accumulated Deferred Income Taxes: DR 3-5, Attachment A (ADIT column plus 35% of Unamortized Rate Case Expense column)
Customer Advances for Construction: Statement F, Schedule F-1, Page 6
Customer Deposits: Supplemental DR 3-5, Revised Attachment A