

| Line | Description | SD Electric Amount |
|------|--|-----------------------|
| | (a) | (b) |
| 1 | Vehicle & Work Equipment Depreciation Charged to Clearing Account | |
| 2 | <u>General</u> | |
| 3 | 392.1 Transportation Equipment Non-Unitized | \$ 3,154 |
| 4 | 392.2 Transportation Equipment Unitized | 36,992 |
| 5 | 396.1 Work Equipment Trailers | 2,115 |
| 6 | 396.2 Power Operated Equipment | 52,981 |
| 7 | <u>Common</u> | |
| 8 | 392.1 Transportation Equipment Non-Unitized (fully depreciated) | - |
| 9 | 392.2 Transportation Equipment Unitized | 30,998 |
| 10 | Total Vehicle & Work Equipment Depreciation | <u>\$ 126,240</u> |
| 11 | | |
| 12 | % of Vehicle & Work Equipment Depreciation to Expense | 61.42% |
| 13 | | |
| 14 | Amount of Vehicle & Work Equipment Depreciation in O&M | <u>\$ 77,537</u> |
| 15 | | |
| 16 | Vehicle & Work Equipment Depreciation in O&M by Function | |
| 17 | Fuel and Purchased Power (0.0000%) | \$ - |
| 18 | Production (1.5317%) | 1,188 |
| 19 | Transmission (17.2597%) | 13,383 |
| 20 | Distribution (70.0658%) | 54,327 |
| 21 | Customer Accounts (9.8573%) | 7,643 |
| 22 | Customer Service & Information (0.0273%) | 21 |
| 23 | Sales (0.1837%) | 142 |
| 24 | A&G (1.0745%) | 833 |
| 25 | Total | <u>\$ 77,537</u> |
| 26 | | |
| 27 | Per Books Vehicle & Work Equipment Depreciation in O&M by Function | |
| 28 | Fuel and Purchased Power (0.0000%) | \$ - |
| 29 | Production (1.5317%) | 767 |
| 30 | Transmission (17.2597%) | 8,640 |
| 31 | Distribution (70.0658%) | 35,074 |
| 32 | Customer Accounts (9.8573%) | 4,935 |
| 33 | Customer Service & Information (0.0273%) | 14 |
| 34 | Sales (0.1837%) | 92 |
| 35 | A&G (1.0745%) | 538 |
| 36 | Total | <u>\$ 50,060</u> |
| 37 | | |
| 38 | Vehicle & Work Equipment Depreciation in O&M Adjustment | |
| 39 | Fuel and Purchased Power (0.0000%) | \$ - |
| 40 | Production (1.5317%) | 421 |
| 41 | Transmission (17.2597%) | 4,743 |
| 42 | Distribution (70.0658%) | 19,253 |
| 43 | Customer Accounts (9.8573%) | 2,708 |
| 44 | Customer Service & Information (0.0273%) | 7 |
| 45 | Sales (0.1837%) | 50 |
| 46 | A&G (1.0745%) | 295 |
| 47 | Total | <u>\$ 27,477</u> |

Sources:

Line 3: BAM-5, column i
Line 4: BAM-5, column i
Line 5: BAM-5, column i
Line 6: BAM-5, column i
Line 8: BAM-5, column i
Line 9: BAM-5, column i
Line 10: sum of lines 3-6 & 8-9
Line 12: Statement Workpapers, Statement H, page H-84
Line 14: line 10 * line 12
Line 17: line 14 * 0.0000% (w/p H-84)
Line 18: line 14 * 1.5317% (w/p H-84)
Line 19: line 14 * 17.2597% (w/p H-84)
Line 20: line 14 * 70.0658% (w/p H-84)
Line 21: line 14 * 9.8573% (w/p H-84)
Line 22: line 14 * 0.0273% (w/p H-84)
Line 23: line 14 * 0.1837% (w/p H-84)
Line 24: line 14 * 1.0745% (w/p H-84)
Line 25: sum of lines 17-24
Lines 28-35: Statement Workpapers, Statement H, page H-84
Line 36: sum of lines 28-35
Line 39: line 17 - line 28
Line 40: line 18 - line 29
Line 41: line 19 - line 30
Line 42: line 20 - line 31
Line 43: line 21 - line 32
Line 44: line 22 - line 33
Line 45: line 23 - line 34
Line 46: line 24 - line 35
Line 47: sum of lines 39-46