

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - SOUTH DAKOTA
VEHICLE AND WORK EQUIPMENT WORKPAPER**

Vehicles and Work Equipment -

Resource 5400

	<u>Per Books</u>	<u>Pro Forma</u>
Total Depr. Exp	\$83,965	\$105,849
% of Depr. To Expense	59.62%	61.42% 1/
Amount of Depr. in O&M	<u>\$50,060</u>	<u>\$65,012</u>

	<u>Per Books</u>		<u>Pro Forma</u>		
	<u>Total Expenses</u>	<u>% of Total</u>	<u>Depr. Expense</u>	<u>Depreciation</u>	<u>Pro Forma</u>
Fuel and Purchased Power	\$0	0.0000%	\$0	\$0	\$0
Production	3,585	1.5317%	767	996	3,814
Transmission	40,398	17.2597%	8,640	11,221	42,979
Distribution	163,996	70.0658%	35,074	45,551	174,473
Customer Accounts	23,072	9.8573%	4,935	6,408	24,545
Customer Service & Info	64	0.0273%	14	18	68
Sales	430	0.1837%	92	119	457
A&G	2,515	1.0745%	538	699	2,676
Total Clearing Account	<u>\$234,060</u>	100.0000%	<u>\$50,060</u>	<u>\$65,012</u>	<u>\$249,012</u>
Less Depr.	<u>50,060</u>				
Other Expenses	\$184,000				

1/ Three year average.

CALCULATION OF VEHICLE DEPRECIATION EXPENSE

	<u>Pro Forma</u>		
	<u>Pro Forma Plant</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
General			
392.1 Trans. Equip. Non-Unitized	\$69,478	4.54%	\$3,154
392.2 Trans. Equip. Unitized	644,652	5.48%	35,327
396.1 Trailers - Work Equipment	38,884	5.44%	2,115
396.2 Power Operated Equipment	800,652	5.39%	43,155
	<u>\$1,553,666</u>		<u>\$83,751</u>
Common			
392.1 Trans. Equip. Non-Unitized	\$75	0.00%	\$0
392.2 Trans. Equip. Unitized	332,298	6.65%	22,098
	<u>\$332,373</u>		<u>\$22,098</u>
Total			<u>\$105,849</u>

Montana-Dakota Utilities Co.
 Auto & Work Equipment Usage-Expense/Capital
 AA - Total Company
 December 31, 2014

Current Year Only				
	2014 YTD Expense Charges	2014 YTD Capital Additions	2014 YTD Expense & Capital	2014 Avg. % to Expense
Auto	3,458,480.21	1,430,203.49	4,888,683.70	70.74%
Work Equipment	580,619.56	1,305,936.80	1,886,556.36	30.78%
Total	4,039,099.77	2,736,140.29	6,775,240.06	59.62%

Three Year Average										
	2012 YTD Expense Charges	2013 YTD Expense Charges	2014 YTD Expense Charges	2012-2014 Expense Charges	2012 YTD Capital Additions	2013 YTD Capital Additions	2014 YTD Capital Additions	2012-2014 Capital Additions	2012-2014 Expense & Capital	2012-2014 Avg. % to Expense
Auto	3,135,909.26	3,244,160.67	3,458,480.21	9,838,550.14	1,099,599.69	1,164,841.24	1,430,203.49	3,694,644.42	13,533,194.56	72.70%
Work Equipment	523,218.46	563,744.61	580,619.56	1,667,582.63	1,140,508.69	1,087,325.42	1,305,936.80	3,533,770.91	5,201,353.54	32.06%
Total	3,659,127.72	3,807,905.28	4,039,099.77	11,506,132.77	2,240,108.38	2,252,166.66	2,736,140.29	7,228,415.33	18,734,548.10	61.42%

2014 YTD Auto & Work Depreciation Expense

Sum of provision		Total
Row Labels	set_of_books	
00001-Montana Dakota Utilities Co.		1,412,375.09
Auto	UA- Montana Electric	106,325.81
	UB- Montana Gas	48,939.55
	UD- North Dakota Electric	335,646.49
	UE- North Dakota Gas	68,187.62
	UG- South Dakota Electric	41,357.99
	UH- South Dakota Gas	17,997.79
	UI- Wyoming Electric	42,848.70
	UJ- Wyoming Gas	14,077.47
	UK- East River Gas	10,711.30
	UM- Great Plains Gas Minnesota	2,158.55
	UN- North Dakota Wahpeton	265.00
Auto Total		688,516.27
Work	UA- Montana Electric	153,910.64
	UB- Montana Gas	11,785.12
	UD- North Dakota Electric	426,421.21
	UE- North Dakota Gas	13,976.36
	UG- South Dakota Electric	42,607.19
	UH- South Dakota Gas	9,687.56
	UI- Wyoming Electric	58,115.23
	UJ- Wyoming Gas	5,267.71
	UK- East River Gas	2,051.42
	UM- Great Plains Gas Minnesota	32.42
	UN- North Dakota Wahpeton	3.96
Work Total		723,858.82
00040-Great Plains Natural Gas Co.		128,163.13
Auto	UE- North Dakota Gas	-
	UM- Great Plains Gas Minnesota	107,121.19
	UN- North Dakota Wahpeton	492.20
Auto Total		107,613.39
Work	UE- North Dakota Gas	-
	UM- Great Plains Gas Minnesota	20,457.57
	UN- North Dakota Wahpeton	92.17
Work Total		20,549.74
Grand Total		1,540,538.22

T/B 18400.0983.180
 Immaterial Difference

1,540,538.38
(0.16)