

Line	Description	Total SD Gas Amount
	(a)	(b)
	Vehicle Depreciation	
1	Vehicle Depreciation w/ new rates Charged to Clearing Account	
2	<u>General</u>	
3	392.1 Transportation Equipment Non-Unitized	\$ 11,682
4	392.2 Transportation Equipment Unitized	5,696
5	<u>Common</u>	
6	392.1 Transportation Equipment Non-Unitized	-
7	392.2 Transportation Equipment Unitized	11,059
8	Total Vehicle Depreciation w/ new rates	<u>\$ 28,437</u>
9		
10	% of Vehicle Depreciation to Expense	76.31%
11		
12	Amount of Vehicle Depreciation in O&M	<u>\$ 21,700</u>
13		
14	Vehicle Depreciation in O&M by Function	
15	Other Gas Supply (0.05%)	\$ 11
16	Production (0.19%)	41
17	Distribution (86.56%)	18,784
18	Customer Accounts (7.85%)	1,703
19	Customer Service & Information (1.00%)	217
20	Sales (1.07%)	232
21	A&G (3.28%)	712
22	Total	<u>\$ 21,700</u>
23		
24	Per Books Vehicle Depreciation in O&M by Function	
25	Other Gas Supply (0.05%)	\$ 10
26	Production (0.19%)	39
27	Distribution (86.56%)	17,830
28	Customer Accounts (7.85%)	1,617
29	Customer Service & Information (1.00%)	206
30	Sales (1.07%)	220
31	A&G (3.28%)	676
32	Total	<u>\$ 20,598</u>
33		
34	Vehicle Depreciation in O&M Adjustment	
35	Other Gas Supply (0.05%)	\$ 1
36	Production (0.19%)	2
37	Distribution (86.56%)	954
38	Customer Accounts (7.85%)	86
39	Customer Service & Information (1.00%)	11
40	Sales (1.07%)	12
41	A&G (3.28%)	36
42	Total	<u>\$ 1,102</u>
43		
44	Work Equipment Depreciation	
45	Work Equipment Depreciation w/ new rates Charged to Clearing Account	
46	<u>General</u>	
47	396.1 Power Operated Equipment	\$ 10,052
48	396.2 Work Equipment Trailers	5,067
49	Total Work Equipment Depreciation w/ new rates	<u>\$ 15,119</u>
50		
51	% of Work Equipment Depreciation to Expense	18.93%
52		
53	Amount of Work Equipment Depreciation in O&M	<u>\$ 2,862</u>
54		
55	Work Equipment Depreciation in O&M by Function	
56	Production (0.53%)	\$ 15
57	Distribution (99.47%)	2,847
58	Total	<u>\$ 2,862</u>
59		
60	Per Books Work Equipment Depreciation in O&M by Function	
61	Production (0.53%)	10
62	Distribution (99.47%)	1,850
63	Total	<u>\$ 1,860</u>
64		
65	Work Equipment Depreciation in O&M Adjustment	
66	Production (0.53%)	5
67	Distribution (99.47%)	997
68	Total	<u>\$ 1,002</u>
69		
70	Total Adjustment to Depreciation Charged to O&M	<u><u>\$ 2,104</u></u>

Sources:

Line 3: BAM-8, column i, line 20
Line 4: BAM-8, column i, line 21
Line 6: BAM-8, column i, line 40
Line 7: BAM-8, column i, line 41
Line 8: sum of lines 3, 4, 6, 7
Line 10: DR 2-1, workpaper H-72
Line 12: line 8 * line 10
Line 15: line 12 * 0.05% (w/p H-72)
Line 16: line 12 * 0.19% (w/p H-72)
Line 17: line 12 * 86.56% (w/p H-72)
Line 18: line 12 * 7.85% (w/p H-72)
Line 19: line 12 * 1.00% (w/p H-72)
Line 20: line 12 * 1.07% (w/p H-72)
Line 21: line 12 * 3.28% (w/p H-72)
Line 22: sum of lines 15-21
Lines 25-31: DR 2-1, workpaper H-72
Line 32: sum of lines 25-31
Line 35: line 15 - line 25
Line 36: line 16 - line 26
Line 37: line 17 - line 27
Line 38: line 18 - line 28
Line 39: line 19 - line 29
Line 40: line 20 - line 30
Line 41: line 21 - line 31
Line 42: sum of lines 35-41
line 47: BAM-8, column i, line 26
line 48: BAM-8, column i, line 27
line 49: line 47 + line 48

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - SOUTH DAKOTA
VEHICLE WORKPAPER

Vehicles - Resource 5410	Per Books	Pro Forma
Total Vehicle Depr. Exp	\$27,896	\$29,053
% of Depr. To Expense	73.84%	76.31% 1/
Amount of Depr. in O&M	\$20,598	\$22,170

	SD Gas Total Expenses	% of Total	Depr. Expense	Pro Forma Depreciation 2/	Pro Forma
Other Gas Supply	\$140	0.05%	\$10	\$11	\$141
Production	552	0.19%	39	42	555
Distribution	252,044	86.56%	17,830	19,191	253,405
Customer Accounts	22,873	7.85%	1,617	1,740	22,996
Customer Service & Info	2,924	1.00%	206	222	2,940
Sales	3,110	1.07%	220	237	3,127
A&G	9,561	3.28%	676	727	9,612
Total Clearing Account	\$291,204	100.00%	\$20,598	\$22,170	\$292,776
Less Depr.	20,598				
Other Expenses	\$270,606				

	Depreciation Expense
General	
392.1 Trans. Equip. Non-Unitized	\$12,423
392.2 Trans. Equip. Unitized	5,804
	\$18,227
Common	
392.1 Trans. Equip. Non-Unitized	\$0
392.2 Trans. Equip. Unitized	10,826
	\$10,826
Total	\$29,053

1/ Three year average.

2/ South Dakota gas depreciation expense multiplied by percent of total expense.

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - SOUTH DAKOTA
WORK EQUIPMENT WORKPAPER

<u>Work Equipment - Resource 5421</u>	<u>Per Books</u>	<u>Pro Forma</u>
Total Work Equip. Depr. Exp	\$7,393	\$15,486
% of Depr. To Expense	25.16%	18.93% 1/
Amount of Depr. In O&M	<u>\$1,860</u>	<u>\$2,931</u>

	<u>SD Gas</u>	<u>% of Total</u>	<u>Depr. Expense</u>	<u>Pro Forma</u>	<u>Pro Forma</u>
	<u>Total Expenses</u>			<u>Depreciation 2/</u>	<u>Pro Forma</u>
Production	\$92	0.53%	\$10	\$16	\$98
Distribution	17,309	99.47%	1,850	2,915	18,374
Total Clearing Account	\$17,401	100.00%	\$1,860	\$2,931	\$18,472
Less Depr.	1,860				
Other Expenses	<u>\$15,541</u>				

	<u>Depreciation</u>
	<u>Expense</u>
General	
396.1 Power Operated Equipment	\$10,443
396.2 Work Equipment Trailers	5,043
	<u>\$15,486</u>

1/ Three year average.

2/ South Dakota gas depreciation expense multiplied by percent of total expense.

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

	Three Year Average							Avg % to expense
	Expense charges			Expense and Capital				
	East River	Black Hills	South Dakota	East River	Black Hills	South Dakota		
Auto	\$166,595	\$738,231	\$904,826	\$224,279	\$961,488	\$1,185,767	76.31%	
Work Equipment	4,377	77,338	81,714	40,987	390,594	431,581	18.93%	
Total	\$170,971	\$815,569	\$986,540	\$265,266	\$1,352,082	\$1,617,347		

	Current Year Only							Avg % to expense
	Expense Charges			Expense and Capital				
	East River	Black Hills	South Dakota	East River	Black Hills	South Dakota		
Auto	\$68,279	\$248,411	\$316,690	\$99,051	\$329,825	\$428,876	73.84%	
Work Equipment	1,108	41,460	42,567	19,740	149,465	169,205	25.16%	
Total	\$69,387	\$289,871	\$359,257	\$118,791	\$479,290	\$598,081		

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