

Line	Description	(a)	SD Electric Amount (b)
1	Vehicle & Work Equipment Depreciation Charged to Clearing Account		
2	<u>General</u>		
3	392.1 Transportation Equipment Non-Unitized		\$ -
4	392.2 Transportation Equipment Unitized		48,886
5	396.1 Work Equipment Trailers		2,644
6	396.2 Power Operated Equipment		75,494
7	<u>Common</u>		
8	392.1 Transportation Equipment Non-Unitized (fully depreciated)		-
9	392.2 Transportation Equipment Unitized		55,512
10	Total Vehicle & Work Equipment Depreciation		\$ 182,536
11			
12	% of Vehicle & Work Equipment Depreciation to Expense		57.28%
13			
14	Amount of Vehicle & Work Equipment Depreciation in O&M		\$ 104,557
15			
16	Vehicle & Work Equipment Depreciation in O&M by Function		
17	Fuel and Purchased Power		\$ -
18	Production		2,865
19	Transmission		19,395
20	Distribution		71,559
21	Customer Accounts		8,971
22	Customer Service & Information		209
23	Sales		199
24	A&G		1,359
25	Total		\$ 104,557
26			
27	Per Books Vehicle & Work Equipment Depreciation in O&M by Function		
28	Fuel and Purchased Power		\$ -
29	Production		1,585
30	Transmission		10,733
31	Distribution		39,601
32	Customer Accounts		4,964
33	Customer Service & Information		116
34	Sales		110
35	A&G		752
36	Total		\$ 57,861
37			
38	Vehicle & Work Equipment Depreciation in O&M Adjustment		
39	Fuel and Purchased Power		\$ -
40	Production		1,280
41	Transmission		8,662
42	Distribution		31,958
43	Customer Accounts		4,007
44	Customer Service & Information		93
45	Sales		89
46	A&G		607
47	Total		\$ 46,696

O&M Functionalization Percentages	
Fuel and Purchased Power	0.00%
Production	2.74%
Transmission	18.55%
Distribution	68.44%
Customer Accounts	8.58%
Customer Service & Information	0.20%
Sales	0.19%
A&G	1.30%

Sources:

Lines 3 - 9: BAM-7, column j
Line 10: sum of lines 3-6 & 8-9
Line 12: Statement H Workpaper, page 21
Line 14: line 10 * line 12
Lines 17 - 24: line 14 * O&M Functionalization Percentage
Line 25: sum of lines 17-24
Lines 28-35: Statement H Workpaper, page 21
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

O&M Functionalization Percentages: Statement H Workpaper, page 21