

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

**Vehicles and Work Equipment -  
Resource 5400**

	Per Books	Pro Forma
Total Depr. Exp	\$101,120	\$157,706
% of Depr. To Expense	57.22%	57.28% 1/
 Amount of Depr. in O&M	 \$57,861	 \$90,334

	Per Books		Pro Forma		Pro Forma
	Total Expenses	% of Total	Depr. Expense	Depreciation 2/	
Production	\$6,279	2.74%	\$1,585	\$2,475	\$7,169
Transmission	42,558	18.55%	10,733	16,757	\$48,582
Distribution	156,994	68.44%	39,601	61,825	\$179,218
Customer Accounts	19,681	8.58%	4,964	7,751	\$22,468
Customer Service & Info	460	0.20%	116	181	\$525
Sales	425	0.19%	110	172	\$487
A&G	2,990	1.30%	752	1,174	\$3,412
Total Clearing Account	\$229,387	100.0000%	\$57,861	\$90,335	\$261,861
Less Depr.	57,861				
Other Expenses	\$171,526				

**CALCULATION OF VEHICLE DEPRECIATION EXPENSE**

	Depreciation Expense 3/
General	
392.1 Trans. Equip. Non-Unitized	\$0
392.2 Trans. Equip. Unitized	38,797
396.1 Work Equipment Trailers	2,644
396.2 Power Operated Equipment	55,442
	<u>\$96,883</u>
Common	
392.1 Trans. Equip. Non-Unitized	\$3
392.2 Trans. Equip. Unitized	60,820
	<u>\$60,823</u>
 Total	 <u><u>\$157,706</u></u>

1/ Three year average.

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

3/ Rule 20:10:13:86, Statement J, pages 4-5.

12-31-2022 12-Month Depreciation Charged to Auto & Work

Row Labels	Sum of provision	
<b>00001-Montana Dakota Utilities Co.</b>	<b>2,928,694.94</b>	
<b>Auto</b>	<b>1,776,126.59</b>	
UA- Montana Electric	204,627.27	
UB- Montana Gas	296,952.67	
UD- North Dakota Electric	543,260.07	
UE- North Dakota Gas	488,989.57	
UG- South Dakota Electric	62,342.56	62342.56
UH- South Dakota Gas	23,445.10	
UI- Wyoming Electric	81,076.22	
UJ- Wyoming Gas	70,839.30	
UK- East River Gas	-	
UM- Great Plains Gas Minnesota	3,306.65	
UN- North Dakota Wahpeton	1,287.18	
UT- FERC Utility Transmission	-	
<b>Work</b>	<b>1,152,568.35</b>	
UA- Montana Electric	243,601.08	
UB- Montana Gas	62,949.53	
UD- North Dakota Electric	446,088.68	
UE- North Dakota Gas	216,904.19	
UG- South Dakota Electric	38,777.78	38777.78
UH- South Dakota Gas	19,035.43	
UI- Wyoming Electric	77,242.95	
UJ- Wyoming Gas	47,275.87	
UK- East River Gas	-	
UM- Great Plains Gas Minnesota	524.40	
UN- North Dakota Wahpeton	168.44	
UT- FERC Utility Transmission	-	
<b>00040-Great Plains Natural Gas Co.</b>	<b>181,144.02</b>	
<b>Auto</b>	<b>156,242.80</b>	
UM- Great Plains Gas Minnesota	156,242.80	
UN- North Dakota Wahpeton	-	
<b>Work</b>	<b>24,901.22</b>	
UM- Great Plains Gas Minnesota	24,901.22	
UN- North Dakota Wahpeton	-	
<b>Grand Total</b>	<b>3,109,838.96</b>	

Montana-Dakota Utilities Co.  
**Auto & Work Equipment Usage-Expense/Capital**  
**AA - Total Company**  
**December 31, 2022**

	Current Year Only			
	2022 YTD Expense Charges	2022 YTD Capital Additions	2022 YTD Expense & Capital	2022 Avg. % to Expense
Auto - 922	4,522,193.34	2,120,066.85	6,642,260.19	68.08%
Work Equipment - 962	647,044.90	1,745,264.00	2,392,308.90	27.05%
<b>Total</b>	<b>5,169,238.24</b>	<b>3,865,330.85</b>	<b>9,034,569.09</b>	<b>57.22%</b>

Capital/Expense Assets Tabs

	Three Year Average									
	2020 YTD Expense Charges	2021 YTD Expense Charges	2022 YTD Expense Charges	2020-2022 Expense Charges	2020 YTD Capital Additions	2021 YTD Capital Additions	2022 YTD Capital Additions	2020-2022 Capital Additions	2020-2022 Expense & Capital	2020-2022 Avg. % to Expense
Auto - 922	3,302,900.76	3,525,492.46	4,522,193.34	11,350,586.56	1,518,166.62	1,603,253.62	2,120,066.85	5,241,487.09	16,592,073.65	68.41%
Work Equipment - 962	613,433.86	567,016.57	647,044.90	1,827,495.33	1,436,839.22	1,406,490.47	1,745,264.00	4,588,593.69	6,416,089.02	28.48%
<b>Total</b>	<b>3,916,334.62</b>	<b>4,092,509.03</b>	<b>5,169,238.24</b>	<b>13,178,081.89</b>	<b>2,955,005.84</b>	<b>3,009,744.09</b>	<b>3,865,330.85</b>	<b>9,830,080.78</b>	<b>23,008,162.67</b>	<b>57.28%</b>

\* Copied 2020-2021 from last year data

\*\* 2022 Same as Above