

**Montana-Dakota Utilities Co.
Gas Utility - South Dakota
Energy Audit Costs & Cost Per Audit Comparison**

2018 Audit Costs:

Retainer Fee - WSDCA:	3,111.00
Retainer Billed to BHE:	(640.00)
Net WSDCA Retainer:	2,471.00
Retainer Fee - NESDCA:	1,200.00 (Includes 2017 and 2018 retainer fee)

2018 Cost per Audit:

	<u>WSDCA Shared</u>	<u>WSDCA Non-Shared</u>	<u>NESDCA</u>	<u>WSDCA Shared</u>	<u>WSDCA Non-Shared</u>	<u>NESDCA</u>
Audit Count:	16	4	4			
Audit Costs:	7,544.60	1,940.10	2,400.00	471.54	485.03	600.00
Billed to BHE:	<u>(3,772.32)</u>					
Net Audit Costs:	3,772.28	1,940.10	2,400.00	235.77	485.03	600.00
Retainer Fee:	1,976.80	494.20	1,200.00	123.55	123.55	300.00
Customer Co-pay:	<u>(800.00)</u>	<u>(200.00)</u>	<u>(200.00)</u>			
Total Audit Related Costs:	4,949.08	2,234.30	3,400.00	309.32	558.58	850.00

Combined Net Costs - 2018: 10,583.38

2017 Audit Costs:

Retainer Fee - WSDCA:	2,883.00
Retainer Billed to BHE:	(560.00)
Net WSDCA Retainer:	2,323.00

2017 Cost per Audit:

	<u>WSDCA Shared</u>	<u>WSDCA Non-Shared</u>	<u>NESDCA</u>	<u>WSDCA Shared</u>	<u>WSDCA Non-Shared</u>	<u>NESDCA</u>
Audit Count:	14	9	4			
Audit Costs:	5,192.87	3,258.51	2,400.00	370.92	362.06	600.00
Billed to BHE:	<u>(2,596.41)</u>					
Net Audit Costs:	2,596.46	3,258.51	2,400.00	185.46	362.06	600.00
Retainer Fee:	1,414.00	909.00	0.00	101.00	101.00	0.00
Customer Co-pay:	<u>(700.00)</u>	<u>(450.00)</u>	<u>(200.00)</u>			
Total Audit Related Costs:	3,310.46	3,717.51	2,200.00	236.46	413.06	550.00

Combined Net Costs - 2017: 9,227.97