

Line	Description	SD Gas	
		(a)	(b)
1	Vehicle & Work Equipment Depreciation Charged to Clearing Account		
2	<u>General</u>		
3	392.1 Transportation Equipment Non-Unitized		\$ 489
4	392.2 Transportation Equipment Unitized		353,013
5	396.1 Work Equipment Trailers		2,915
6	396.2 Power Operated Equipment		1,455,331
7	<u>Common</u>		
8	392.1 Transportation Equipment Non-Unitized (fully depreciated)		7
9	392.2 Transportation Equipment Unitized		42,028
10	Total Vehicle & Work Equipment Depreciation		\$ 1,853,783
11			
12	% of Vehicle & Work Equipment Depreciation to Expense		57.28%
13			
14	Amount of Vehicle & Work Equipment Depreciation in O&M		\$ 1,061,847
15			
16	Vehicle & Work Equipment Depreciation in O&M by Function		
17	Other Gas Supply (0.00%)		\$ 1
18	Distribution (87.96%)		934,019
19	Customer Accounts (6.99%)		74,272
20	Customer Service & Information (1.49%)		15,790
21	Sales (0.76%)		8,071
22	A&G (2.80%)		29,690
23	Total		\$ 1,061,843
24			
25	Per Books Vehicle & Work Equipment Depreciation in O&M by Function		
26	Other Gas Supply (0.00%)		\$ -
27	Distribution (87.96%)		21,380
28	Customer Accounts (6.99%)		1,699
29	Customer Service & Information (1.49%)		362
30	Sales (0.76%)		185
31	A&G (2.80%)		681
32	Total		\$ 24,307
33			
34	Vehicle & Work Equipment Depreciation in O&M Adjustment		
35	Other Gas Supply (0.3188%)		\$ 1
36	Distribution (87.8671%)		912,639
37	Customer Accounts (7.6320%)		72,573
38	Customer Service & Information (1.4978%)		15,428
39	Sales (.0018%)		7,886
40	A&G (2.6895%)		29,009
41	Total		\$ 1,037,536

Sources:

Lines 3-9: BAM-4, page 1
Line 10: sum of lines 3-6 & 8-9
Line 12: Statement Workpapers, Statement H, page 10
Line 14: line 10 * line 12
Line 17: line 14 * 0.00% (w/p H-10)
Line 18: line 14 * 87.96% (w/p H-10)
Line 19: line 14 * 6.99% (w/p H-10)
Line 20: line 14 * 1.49% (w/p H-10)
Line 21: line 14 * 0.76% (w/p H-10)
Line 22: line 14 * 2.80% (w/p H-10)
Line 23: sum of lines 17-22
Lines 26-31: Statement Workpapers, Statement H, page 10
Line 32: sum of lines 26-31
Line 35: line 17 - line 26
Line 36: line 18 - line 27
Line 37: line 19 - line 28
Line 38: line 20 - line 29
Line 39: line 21 - line 30
Line 40: line 22 - line 31
Line 41: sum of lines 35-40