

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

<u>Auto & Work Eqpt.</u>	<u>Per Books</u>	<u>Pro Forma</u>
Total Depr. Exp	\$40,448	\$49,160
% of Depr. To Expense	59.62%	61.42% 1/
Amount of Depr. in O&M	<u>\$24,115</u>	<u>\$30,194</u>

	<u>Per Books</u>				<u>Pro Forma</u>		
	<u>Total Expenses</u>	<u>% of Total</u>	<u>Depr. Expense</u>	<u>Other</u>	<u>Depr. Expense</u>	<u>Other</u>	<u>Total</u>
Other Gas Supply	\$1,067	0.3118%	\$75	\$992	\$94	\$992	\$1,086
Distribution	300,661	87.8671%	21,190	279,471	26,531	279,471	306,002
Customer Accounts	26,115	7.6320%	1,840	24,275	2,304	24,275	26,579
Customer Service & Info	5,125	1.4978%	361	4,764	452	4,764	5,216
Sales	6	0.0018%	0	6	1	6	7
A&G	9,203	2.6895%	649	8,554	812	8,554	9,366
Total Clearing Account	\$342,177	100.0000%	\$24,115	\$318,062	\$30,194	\$318,062	\$348,256

	<u>Pro Forma</u>		
	<u>Pro Forma Plant</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
General			
392.1 Trans. Equip. Non-Unitized	\$118,065	9.67%	\$11,417
392.2 Trans. Equip. Unitized	2,420,134	0.26%	6,292
396.1 Work Equipment Trailers	190,213	6.02%	11,451
396.2 Power Operated Equip.	2,533,713	0.23%	5,828
Total	5,262,125		34,988

Common			
392.1 Trans. Equip. Non-Unitized	236	4.17%	2/
392.2 Trans. Equip. Unitized	344,826	4.11%	14,172
Total	345,062		14,172

Total	\$5,607,187	\$49,160
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1/ Three year average.

2/ Fully depreciated.

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Montana-Dakota Utilities Co.
Auto & Work Equipment Usage-Expense/Capital
AA - Total Company
December 31, 2014

Current Year Only				
	2014 YTD Expense Charges	2014 YTD Capital Additions	2014 YTD Expense & Capital	2014 Avg. % to Expense
Auto	3,458,480.21	1,430,203.49	4,888,683.70	70.74%
Work Equipment	580,619.56	1,305,936.80	1,886,556.36	30.78%
Total	4,039,099.77	2,736,140.29	6,775,240.06	59.62%

Three Year Average										
	2012 YTD Expense Charges	2013 YTD Expense Charges	2014 YTD Expense Charges	2012-2014 Expense Charges	2012 YTD Capital Additions	2013 YTD Capital Additions	2014 YTD Capital Additions	2012-2014 Capital Additions	2012-2014 Expense & Capital	2012-2014 Avg. % to Expense
Auto	3,135,909.26	3,244,160.67	3,458,480.21	9,838,550.14	1,099,599.69	1,164,841.24	1,430,203.49	3,694,644.42	13,533,194.56	72.70%
Work Equipment	523,218.46	563,744.61	580,619.56	1,667,582.63	1,140,508.69	1,087,325.42	1,305,936.80	3,533,770.91	5,201,353.54	32.06%
Total	3,659,127.72	3,807,905.28	4,039,099.77	11,506,132.77	2,240,108.38	2,252,166.66	2,736,140.29	7,228,415.33	18,734,548.10	61.42%

2014 YTD Auto & Work Depreciation Expense

Sum of provision		
Row Labels	set_of_books	Total
00001-Montana Dakota Utilities Co.		1,412,375.09
Auto	UA- Montana Electric	106,325.81
	UB- Montana Gas	48,939.55
	UD- North Dakota Electric	335,646.49
	UE- North Dakota Gas	68,187.62
	UG- South Dakota Electric	41,357.99
	UH- South Dakota Gas	17,997.79
	UI- Wyoming Electric	42,848.70
	UJ- Wyoming Gas	14,077.47
	UK- East River Gas	10,711.30
	UM- Great Plains Gas Minnesota	2,158.55
	UN- North Dakota Wahpeton	265.00
Auto Total		688,516.27
Work	UA- Montana Electric	153,910.64
	UB- Montana Gas	11,785.12
	UD- North Dakota Electric	426,421.21
	UE- North Dakota Gas	13,976.36
	UG- South Dakota Electric	42,607.19
	UH- South Dakota Gas	9,687.56
	UI- Wyoming Electric	58,115.23
	UJ- Wyoming Gas	5,267.71
	UK- East River Gas	2,051.42
	UM- Great Plains Gas Minnesota	32.42
	UN- North Dakota Wahpeton	3.96
Work Total		723,858.82
00040-Great Plains Natural Gas Co.		128,163.13
Auto	UE- North Dakota Gas	-
	UM- Great Plains Gas Minnesota	107,121.19
	UN- North Dakota Wahpeton	492.20
Auto Total		107,613.39
Work	UE- North Dakota Gas	-
	UM- Great Plains Gas Minnesota	20,457.57
	UN- North Dakota Wahpeton	92.17
Work Total		20,549.74
Grand Total		1,540,538.22