

Line	Description	SD Electric Amount
	(a)	(b)
	Plant in Service	
1	Production	\$ 931,123
2	Transmission	1,779,174
3	Distribution	604,147
4	General	335,110
5	General - Intangible	3,300
6	Common	206,989
7	Common - Intangible	77,037
8	Total Plant Additions	\$ 3,936,880
	Accumulated Deferred Income Taxes	
9	Production	\$ 1,592.00
10	Transmission	6,559
11	Distribution	1,418
12	General	5,851
13	General - Intangible	135.00
14	Common	3,750
15	Common - Intangible	3,292
16	Total Accumulated Deferred Income Taxes	\$ 14,446

Sources:

Lines 1-7: BAM-1, page 2
Line 8: sum of lines 1-7
Lines 9-15: BAM-3, page 3, column i, divided by 2
Line 16: sum of lines 9 through 15

Line	Acct. No.	Description	SD Electric Amount
	(a)	(b)	(c)
		<u>Steam Production</u>	
		<u>Heskett</u>	
311		Structures & Improvements	
1		Replace Pavement - Heskett	\$ 1,778
2		Replace Asbestos - Heskett	3,048
3		Materials handling upgrade - Heskett	53,462
4		Replace Railroad Ties & Subgrade - Heskett	2,435
5		Capital Costs to Replace Building - Heskett	(47)
6		<u>Total Heskett 311</u>	<u>\$ 60,676</u>
312		Boiler Plant Equipment	
7		Update control room - Heskett	\$ -
8		Minor construction projects - Heskett	33,809
9		<u>Total Heskett 312</u>	<u>\$ 33,809</u>
314		Turbogenerator units	
10		Intake modifications - Heskett	\$ -
11		Recondition stop valve - Heskett	4,554
12		Replace Exciter Board - Heskett Unit I	6,611
13		<u>Total Heskett 314</u>	<u>\$ 11,165</u>
315		Accessory Equipment	
14		Unit 1 & 2 MACT compliance - Heskett	\$ -
15		<u>Total Heskett 315</u>	<u>\$ -</u>
316		Miscellaneous Equipment	
16		Minor Work Equipment-Heskett	\$ 860
17		Electric Work Equipment - Heskett	25,854
18		MFT Upgrade U2 - Heskett	156
19		<u>Total Heskett 316</u>	<u>\$ 26,870</u>
20		Total Heskett	<u>\$ 132,520</u>
		<u>Lewis & Clark</u>	
311		Structures & Improvements	
21		Replace Line Scrubber Ponds L&C	\$ 5,138
22		Develop ash disposal site - Lewis & Clark	-
23		Bottom ash liner - Lewis & Clark	-
24		Modify water treatment - Lewis & Clark	-
25		Replace scrubber building roofing - Lewis & Clark	-
26		<u>Total Lewis & Clark 311</u>	<u>5,138</u>
312		Boiler Plant Equipment	
27		Purchase gas umbilical - Lewis & Clark	\$ 2,581
28		Minor construction projects - Lewis & Clark	15,073
29		Replace mill gearbox - Lewis & Clark	-
30		Replace Flame Scanners - Lewis & Clark	2
31		Replace jet air ejector - Lewis & Clark	-
32		Service water pumps - Lewis & Clark	2,038
33		Install Settling Tank for Coal Ash - Lewis & Clark	226,463
34		<u>Total Lewis & Clark 312</u>	<u>\$ 246,157</u>
314		Turbogenerator units	
35		Purchase circulating water pump - Lewis & Clark	\$ 25,698
36		Replace turbine valve parts - Lewis & Clark	10,927
37		<u>Total Lewis & Clark 314</u>	<u>\$ 36,625</u>
315		Accessory Equipment	
38		<u>Total Lewis & Clark 315</u>	<u>\$ -</u>
316		Miscellaneous Equipment	
39		Electric Work Equipment - Lewis & Clark	\$ 15,594
40		Minor Work Equipment - Lewis & Clark	1,412
41		<u>Total Lewis & Clark 316</u>	<u>\$ 17,006</u>
42		Total Lewis & Clark	<u>\$ 304,926</u>

		<u>Coyote</u>	
	311	Structures & Improvements	
43		Replace Mercury Vapor Fixture - Coyote	\$ 631
44		Replace light fixtures - Coyote	508
45		<u>Total Coyote 311</u>	<u>\$ 1,139</u>
	312	Boiler Plant Equipment	
46		MATS compliance - Coyote	27,467
47		Minor construction projects - Coyote	5,881
48		Replace soot blowers - Coyote	(64)
49		Replace soot blowers - Coyote	3,851
50		Replace Boiler Insulation - Coyote	253
51		Replace General Transmitter - Coyote	(7)
52		Replace Conveyor - Coyote	748
53		Boiler feed pump - Coyote	135,533
54		<u>Total Coyote 312</u>	<u>\$ 173,662</u>
	314	Turbogenerator units	
55		Replace gas fan - Coyote	\$ 22,158
56		Replace Surge Pond Pump - Coyote	1,600
57		<u>Total Coyote 314</u>	<u>\$ 23,758</u>
	315	Accessory Equipment	
58		Replace transmitter - Coyote	\$ 269
59		Replace Boiler Power Panel - Coyote	(13)
60		<u>Total Coyote 315</u>	<u>\$ 256</u>
	316	Miscellaneous Equipment	
61		Minor Work Equipment-Coyote	\$ 1,531
62		Personal Computers-Coyote	566
63		Vehicles - Coyote	547
64		<u>Total Coyote 316</u>	<u>\$ 2,644</u>
65		Total Coyote	<u>\$ 201,459</u>
		<u>Big Stone</u>	
	311	Structures & Improvements	
66		Replace UG Piping - Big Stone	\$ (105)
67		Replace boiler and casing - Big Stone	3,181
68		<u>Total Big Stone 311</u>	<u>\$ 3,076</u>
	312	Boiler Plant Equipment	
69		Minor construction projects - Big Stone	\$ 35,749
70		Replace dust collector system - Big Stone	55,190
71		Replace Insulation & Lagging - Big Stone	(191)
72		Replace expansion joint - Big Stone	10,004
73		Replace primary superheater - Big Stone	50,085
74		Replace boiler insulation and lagging - Big Stone	4,667
75		Boiler Studding & Refractory - Big Stone	22,846
76		<u>Total Big Stone 312</u>	<u>\$ 178,350</u>
	314	Turbogenerator units	
77		Replace main station sump pump - Big Stone	\$ 479
78		Replace HP/IP Rotor Blading - Big Stone	31,152
79		<u>Total Big Stone 314</u>	<u>\$ 31,631</u>
	315	Accessory Equipment	
80		Replace sample panel - Big Stone	\$ 296
81		<u>Total Big Stone 315</u>	<u>\$ 296</u>
	316	Miscellaneous Equipment	
82		Personal Computers - Big Stone	\$ -
83		Vehicles - Big Stone	417
84		<u>Total Big Stone 316</u>	<u>\$ 417</u>
85		Total Big Stone	<u>\$ 213,770</u>
86		Total Steam Production	<u>\$ 852,675</u>

Other Production

Heskett III Gas Turbine - 810

344 Generators

87	Minor construction projects - Heskett III	-
88	Paint site work - Heskett III	59,029
89	Total Heskett II 344	\$ 59,029
90	Total Heskett III Gas Turbine	\$ 59,029

Glendive Turbine - Unit 1 - 851

344 Generators

91	Minor construction projects - Glendive	-
92	Total Glendive Turbine - Unit 1 344	\$ -

346 Miscellaneous Equipment

93	Minor Work Equipment - Glendive	-
94	Total Glendive Turbine - Unit 1 346	\$ -
95	Total Glendive Turbine - Unit 1	\$ -

Miles City Turbine - 852

342 Fuel Holders, Producers & Acces.

96	Modify hot gas path - Miles City	-
97	Total Miles City Turbine 342	-

344 Generators

98	Minor construction projects - Miles City	-
99	Total Miles City Turbine 344	-

345 Accessory Equipment

100	Replace relaying - Miles City	-
101	Replace control cards - Miles City	-
102	Total Miles City Turbine 345	-
103	Total Miles City Turbine	-

Diamond Willow Wind Farm - 856

344 Generators

104	Minor construction projects - Diamond Willow	-
105	Replace gearboxes - Diamond Willow	-
106	Replace Tower 10 Gearbox - Diamond Willow	19,419
107	Total Diamond Willow Wind Farm 344	19,419
108	Total Diamond Willow Wind Farm	19,419

Ormat - 857

344 Generators

109	Minor construction projects - Ormat	-
110	Total Ormat 344	-
111	Total Ormat	-

Cedar Hills Wind Farm - 858

344 Generators

112	Minor construction projects - Cedar Hills	-
113	Total Cedar Hills Wind Farm 344	-
114	Total Cedar Hills Wind Farm	-

115	Total Other Production	\$ 78,448
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Transmission		
116	353	Replace GO Power Line Carrier 2,421
117	353	Replace 57kV relays - Glendive -
118	353	Replace auxiliary transformer - Heskett -
119	353	Add 421 relay - Coyote -
120	353	Replace 87T & 59G Relays - McIntosh Sub -
121	353	115CC & 57LN relays - Glendive -
122	353	Replace relays - Coyote Sub -
123	353	Upgrade Breaker Relays - Heskett Sub 1,750
124	353	Replace relays - Wishek (1,767)
125	353	Replace relays - Tioga -
126	353	New Heskett 230/115 Sub 4
127	353	Add 46 kV meter - Glen Ullin 562
128	353	Add 115 kV meters - Coyote 7,267
129	353	Minor Transmission Substation - South Dakota 8,919
130	353	Replace realys - Tatanka (2,155)
131	353	Electric Minor Transmission Lines 10,823
132	353	Construct Little Muddy Jct Sub -
133	353	Replace Heskett GSU Transformer 110
134	353	Add LCAP at Herried 413,460
135	353	Add 230 KV Bay - Hettinger 1,532
136	353	Replace 60KV line relay - Lewis & Clark -
137	353	Add 115/57 Transformer & Bay & Relay - Baker Junction -
138	353	Replace MDU Electric SCADA RTUs - GO 614
139	353	Add LCAP at Lebanon 437,324
140	353	Add LCAP at Tolstoy Sub 402,204
141	353	Replace Aux Transformer - Lewis & Clark -
142	355	Add Merricourt Wind Farm Ellendale -
143	355	Install 115 kV Line - Collins Sub 24,029
144	355	Raise Heskett - East Bismarck 230 kV 198
145	355	Raise Bismarck - Wishek 230 kV Line 1,912
146	355	Electric Minor Transmission Lines 14,539
147	355	Electric Minor Transmission Lines 64
148	355	Electric Minor Transmission Lines 9
149	355	Riase Beulah-Dickinson 115 kV Line 1,115
150	355	Install 115kV Tap - Little Muddy -
151	355	Reroute Williston - Tioga Line (190)
152	355	Overbuild 57kV Line - Tioga (182)
153	355	Add 230kV Bay Hettinger Jct Sub 2,229
154	355	Raise 115kV (NERC) - Bismarck-Wishek -
155	355	Relocate 5 Structures for Highway 2 Overpass (5,328)
156	355	Concrete Material Bins (13)
157	355	Replace transmission line - Bowdle 232,370
158	355	Relocate transmission line - Lewis & Clark -
159	355	Replace 6 Poles on 115kV - Sidney, MT 5,290
160	356	Install Lighting Protection 171,718
161	356	Minor Trans Lines - Dakota Heartland 23,214
162	356	Minor Trans Lines - Badlands -
163	356	Install Tap to NACC Mine 12,848
164	356	Replace conductor - Coyote -
165	356	Install Switch at TL039-1 12,284
166		Total Transmission \$ 1,779,174

		<u>Distribution</u>	
167	362	Minor distribution substation - Badlands	-
168	362	Electric Minor Dist. Subs - Badlands	21,030
169	362	Install 41.6kV Transformer - Akaska	1,099
170	365	Reconductor OH lines - Lemmon	130,106
171	367	Overhead & Underground replace - Dakota Heartland	98,998
172	367	Overhead & Underground replace Growth - Dakota Heartland	-
173	367	Overhead & Underground replace - Badlands	(11,609)
174	367	Overhead & Underground replace Growth - Badlands	-
175	367	Electric OH/UG Distribution Lines	-
176	368	Replace transformer - General Office	243,368
177	369	Service lines - Dakota Heartland	18,116
178	369	Service lines - Badlands	2,916
179	369	Electric Services	-
180	369	Replace - Electric Service Lines	84
181	369	Replace - Electric Service Lines	19,786
182	370	Meters - General Office	68,376
183	373	Street & Yard Lights - Dakota Heartland	10,630
184	373	Street & Yard Lights - Badlands	1,247
185		Total Distribution	\$ 604,147
		<u>General</u>	
186	390	Remodel/Upgrade Backup Control Center	1,198
187	392.2	Vehicles - General Office	67,301
188	394	Minor Work Equipment - Dakota Heartland	5,308
189	394	Electric Minor Work Equipment	4,228
190	394	Minor Work Equipment Substation	-
191	396.2	Work Equipment - General Office	256,235
192	397.1	Electric Communication Equipment	-
193	397.1	Electric Communication Equipment	179
194	397.1	Electric Communication Equipment	-
195	397.4	Purchase Distribution Sub Automation Equipment	-
196	397.5	Gas Company Communication Equipment	-
197	397.5	Electric Company Communication Equipment	-
198	397.8	Purchase UPS - General Office	661
199		Total General	\$ 335,110
		# <u>General Intangible</u>	
200	303	EMS/SUN Computer System Upgrade	3,300
201	303	Purchase Powerbase software - General Office	-
202	303	Install Distribution SCADA - General Office	-
203		Total General Intangible	\$ 3,300

<u>Common</u>		
204	390	Replace roof on Annex - General Office -
205	390	Replace boilers - General Office 6,745
206	390	Install Card Access on Title Building 194
207	390	Purchase Carpet for Title Building (9)
208	390	Purchase water fountains - General Office 558
209	390	Purchase Security Cameras - GO Buildings 1,498
210	390	Install Lights at GO Parking Lots 574
211	390	Install Driveway - Dickinson Warehouse (57)
212	391.3	Annual Toughbook Replacements 2,127
213	391.5	Common Office Equipment 87
214	391.1	Office Structure & Equipment - General Office 946
215	391.3	Personal Computers - General Office (304)
216	391.1	Purchase modular furniture - General Office -
217	391.1	Purchase office furniture - General Office 2,560
218	391.5	Replace UPS batteries - General Office 192
219	391.4	Replace scanner in payment processor - General Office -
220	391.5	Replace data center/networking equipment - General Office 5,353
221	391.5	Replace Exadata expansion - General Office 18,779
222	391.1	Purchase Lift Stations for GO Employees 63
223	391.4	Purchase copiers - General Office 403
224	391.1	Purchase workstations - General Office 188
225	392.2	Vehicles - General Office 151,919
226	394	Common Minor Work Equipment 121
227	394	Purchase Quantifit Fit Test System - General Office 288
228	397.2	Replace the MDU GO Phone System (90)
229	397.3	Communication Equipment - Dakota Heartland 2,680
230	397.3	Common Communication Equipment 780
231	397.3	Common Communication Equipment 126
232	397.3	Communication Equipment - General Office 2,637
233	397.3	Common Company Communication Equipment -
234	397.3	Purchase call rec system - Credit Center 1,887
235	397.6	Purchase CISCO VOIP - General Office -
236	397.2	Replace Mobile Collectors 4,423
237	397.2	Replace Phones 55
238	397.6	Upgrade CISCO VOIP - General Office -
239	397.3	Replace Avaya Switch - General Office -
240	397.3	Replace WAN Routers - General Office -
241	397.3	Purchase Wireless Access Points - General Office -
242	397.3	Avaya Communications Switch Upgrade 2,227
243	397.8	Install Network Equipment at Title Building 45
244	398.0	Add Xerox Color Copier (6)
245	398.0	Purchase Offset Envelope Press - General Office -
246		Total Common \$ 206,989
<u>Common - Intangible</u>		
247	303	Mobile workforce software - General Office 2,284
248	303	UG PowerPlan Software 31
249	303	Customer information system upgrade - General Office 59,551
250	303	UG GIS Enhance Software 66
251	303	Upgrade Endpoint program - General Office 2,642
252	303	GIS data conversion - General Office -
253	303	UG Human Capital Management Software 7,559
254	303	ECM upgrade - General Office -
255	303	Replace Personal Info Security 4,904
256	303	Purchase additional CC&B App License - General Office -
257	303	PowerPlan CPI tax calculation - General Office -
258	303	Purchase Customer Care Software - General Office -
259		Total Common Intangible \$ 77,037
260		Total Plant Additions \$ 3,936,880

Sources:

Response to Staff DR 8-40 Actual Cost Thru 12/31/15 less Growth Related

Line	Acct. No.	Description	SD Electric Amount	Depreciation Rate	Depreciation Expense	1st Year Tax Depreciation Rate	Tax Depreciation	Book/Tax Difference	Deferred Tax
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Plant in Service									
Steam Production Plant									
Heskett - 810									
1	311	Structures & Improvements	\$ 60,676	5.75%	\$ 3,489	3.75%	\$ 2,275	\$ (1,214)	\$ (425)
2	312	Boiler Plant Equipment	33,809	3.37%	1,139	3.75%	1,268	129	45
3	314	Turbogenerator units	11,165	4.03%	450	3.75%	419	(31)	(11)
4	315	Accessory Equipment	-	3.51%	-	3.75%	-	-	-
5	316	Miscellaneous Equipment	26,870	3.72%	1,000	3.75%	1,008	8	3
6		Total Heskett	\$ 132,520		\$ 6,078		\$ 4,970	\$ (1,108)	\$ (388)
Lewis & Clark - 820									
7	311	Structures & Improvements	\$ 5,138	2.14%	\$ 110	3.75%	\$ 193	\$ 83	\$ 29
8	312	Boiler Plant Equipment	246,157	4.16%	10,240	3.75%	9,231	(1,009)	(353)
9	314	Turbogenerator units	36,625	2.41%	883	3.75%	1,373	490	172
10	315	Accessory Equipment	-	0.57%	-	3.75%	-	-	-
11	316	Miscellaneous Equipment	17,006	4.67%	794	3.75%	638	(156)	(55)
12		Total Lewis & Clark	\$ 304,926		\$ 12,027		\$ 11,435	\$ (592)	\$ (207)
Coyote - 830									
13	311	Structures & Improvements	\$ 1,139	1.01%	\$ 12	3.75%	\$ 43	\$ 31	\$ 11
14	312	Boiler Plant Equipment	173,662	1.35%	2,344	3.75%	6,512	4,168	1,459
15	314	Turbogenerator units	23,758	2.42%	575	3.75%	891	316	111
16	315	Accessory Equipment	256	1.67%	4	3.75%	10	6	2
17	316	Miscellaneous Equipment	2,644	3.85%	102	3.75%	99	(3)	(1)
18		Total Coyote	\$ 201,459		\$ 3,037		\$ 7,555	\$ 4,518	\$ 1,582
Big Stone - 861									
19	311	Structures & Improvements	\$ 3,076	0.31%	\$ 10	3.75%	\$ 115	\$ 105	\$ 37
20	312	Boiler Plant Equipment	178,350	1.58%	2,818	3.75%	6,688	3,870	1,355
21	314	Turbogenerator units	31,631	1.70%	538	3.75%	1,186	648	227
22	315	Accessory Equipment	296	1.21%	4	3.75%	11	7	2
23	316	Miscellaneous Equipment	417	2.50%	10	3.75%	16	6	2
24		Total Big Stone - 861	\$ 213,770		\$ 3,380		\$ 8,016	\$ 4,636	\$ 1,623
25		Total Steam Production	\$ 852,675		\$ 24,522		\$ 31,976	\$ 7,454	\$ 2,610
Other Production Plant									
Heskett III Gas Turbine - 810									
26	344	Generators	\$ 59,029	2.48%	\$ 1,464	5.00%	\$ 2,951	\$ 1,487	\$ 520
27		Total Heskett III Gas Turbine	\$ 59,029		\$ 1,464		\$ 2,951	\$ 1,487	\$ 520
Glendive Turbine - Unit 1 - 851									
28	344	Generators	\$ -	2.74%	\$ -	5.00%	\$ -	\$ -	\$ -
29	346	Miscellaneous Equipment	-	10.42%	-	5.00%	-	-	-
30		Total Glendive Turbine - Unit 1	\$ -		\$ -		\$ -	\$ -	\$ -
Miles City Turbine - 852									
31	342	Fuel Holders, Producers & Acces.	\$ -	10.69%	\$ -	5.00%	-	\$ -	-
32	344	Generators	-	4.11%	-	5.00%	-	-	-
33	345	Accessory Equipment	-	11.41%	-	5.00%	-	-	-
34		Total Miles City Turbine	\$ -		\$ -		\$ -	\$ -	\$ -
Diamond Willow Wind Farm - 856									
35	344	Generators	\$ 19,419	4.21%	\$ 818	5.00%	\$ 971	\$ 153	\$ 54
36		Total Diamond Willow Wind Farm	\$ 19,419		\$ 818		\$ 971	\$ 153	\$ 54
Omat - 857									
37	344	Generators	\$ -	5.21%	\$ -	5.00%	\$ -	\$ -	\$ -
38		Total Omat	\$ -		\$ -		\$ -	\$ -	\$ -
Cedar Hills Wind Farm - 858									
39	344	Generators	\$ -	3.81%	\$ -	5.00%	\$ -	\$ -	\$ -
40		Total Cedar Hills Wind Farm	\$ -		\$ -		\$ -	\$ -	\$ -
41		Total Other Production	\$ 78,448		\$ 2,282		\$ 3,922	\$ 1,640	\$ 574
Transmission									
42	353	Station Equipment	\$ 1,283,068	1.58%	\$ 20,272	3.75%	48,115	\$ 27,843	9,745
43	355	Poles and Structures	276,042	2.03%	5,604	3.75%	10,352	4,748	1,662
44	356	Overhead Conductor & Devices	220,064	1.53%	3,367	3.75%	8,252	4,885	1,710
45		Total Transmission	\$ 1,779,174		\$ 29,243		\$ 66,719	\$ 37,476	\$ 13,117
Distribution									
46	362	Station Equipment	\$ 22,129	1.92%	\$ 425	3.75%	\$ 830	\$ 405	142
47	365	Overhead Conductor & Devices	130,106	2.55%	3,318	3.75%	4,879	1,561	546
48	367	Underground Conduit & Devices	87,389	2.14%	1,870	3.75%	3,277	1,407	492
49	368	Line Transformers	243,368	1.85%	4,502	3.75%	9,126	4,624	1,618
50	369	Services	40,902	1.65%	675	3.75%	1,534	859	301
51	370	Meters	68,376	5.00%	3,419	3.75%	2,564	(855)	(299)
52	373	Street Lights	11,877	2.88%	342	3.75%	445	103	36
53		Total Distribution	\$ 604,147		\$ 14,551		\$ 22,655	\$ 8,104	\$ 2,836
General									
54	390	Structures and Improvements	\$ 1,198	0.81%	\$ 10	1.39%	\$ 17	\$ 7	2
55	392.2	Trans. Equip., Unitized	67,301	5.48%	3,688	20.00%	13,460	9,772	3,420
56	394.1	Tools, Shop & Gar. Eq. - Non-Un.	9,536	5.00%	477	14.29%	1,362	885	310
57	396.2	Power Operated Equipment	256,235	5.39%	13,811	14.29%	36,606	22,795	7,978
58	397.1	Radio Comm. Equipment - Fixed	179	6.67%	12	14.29%	26	14	5
59	397.4	Carrier Current Com. Equip.	-	6.67%	-	14.29%	-	-	-
60	397.5	Supervisory & Telemeter Equipment	-	10.00%	-	14.29%	-	-	-
61	397.8	Network Equipment	661	20.00%	132	14.29%	94	(38)	(13)
62		Total General	\$ 335,110		\$ 18,130		\$ 51,565	\$ 33,435	\$ 11,702
63		Intangible Plant - General	\$ 3,300		\$ 330	33.33%	\$ 1,100	\$ 770	270
Common									
64	390	Structures and Improvements	9,503	0.85%	\$ 81	1.39%	\$ 132	\$ 51	18
65	391.1	Office Furniture & fixtures	3,757	6.67%	251	14.29%	537	286	100
66	391.3	Computer Equip. - PC	1,823	20.00%	365	20.00%	365	-	-
67	391.4	Computer Equip. - Prime	403	20.00%	81	20.00%	81	-	-
68	391.5	Computer Equip. - Other	24,411	20.00%	4,882	20.00%	4,882	-	-
69	392.2	Trans. Equip., Unitized	151,919	6.65%	10,103	20.00%	30,384	20,281	7,098
70	394.1	Tools, Shop & Gar. Eq. - Non-Un.	409	5.56%	23	14.29%	58	35	12
71	397.2	Radio Comm. Equipment - Mobile	4,388	6.67%	293	14.29%	627	334	117
72	397.3	General Tele. Comm. Equip.	10,337	10.00%	1,034	14.29%	1,477	443	155
73	397.6	Scada System	-	10.00%	-	14.29%	-	-	-
74	397.8	Network Equipment	45	20.00%	9	14.29%	6	(3)	(1)
75	398	Miscellaneous Equipment	(6)	5.00%	-	14.29%	(1)	(1)	-
76		Total Common	\$ 206,989		\$ 17,122		\$ 38,548	\$ 21,426	\$ 7,499
77	303	Intangible Plant - Common	\$ 77,037		6,864	33.33%	25,676	18,812	6,584
78		Total Plant Additions	\$ 3,936,880		\$ 56,997		\$ 139,544	\$ 82,547	\$ 28,891

Sources:

Column c: BAM-1 page 2
Column d: Statement J
Column e, except lines 63 and 82: column c * column d
Column e, lines 63 and 82: BAM-5, page 2
Column f: Statement K, page 17
Column g: column c * column f
Column h: column g less column e
Column i: column h * 35%