

Line	Acct. No.	Account	Per Books Depreciation/ Clearing Accts	Notes	Test Year Annualization Depreciation	Post-Test Year Plant Additions Depreciation	Total Depreciation/ Clearing Accts	Proforma Depreciation Expense	Depreciation Charged to Clearing Account	Depreciation Adjustment	Accumulated Depreciation Adjustment
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
<u>Distribution Plant</u>											
1	374.1	Land	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	
2	374.2	Rights of Way	1,728		37	-	1,765	1,765		37	
3	375	Structures & Improvements	5,007		(20)	-	4,987	4,987		(20)	
4	376	Mains	932,471		7,189	15,769	955,429	955,429		22,958	
5	378	Meas. & Reg. Equip.-General	25,331		543	8,256	34,130	34,130		8,799	
6	379	Meas. & Reg. Equip.-City Gate	48,112		(79)	-	48,033	48,033		(79)	
7	380	Services	1,133,502		5,417	52,012	1,190,931	1,190,931		57,429	
8	381	Positive Meters	445,947		6,075	15,368	467,390	467,390		21,443	
9	383	Service Regulators	31,731		1,473	2,019	35,223	35,223		3,492	
10	385	Ind. Meas. & Reg. Station Eqpt.	2,116		29	-	2,145	2,145		29	
11	387.1	Cathodic Protection Equip.	8,487		-	1,587	10,074	10,074		1,587	
12	387.2	Other Distribution Equip.	915		-	-	915	915		-	
13		Total Distribution Plant	\$ 2,635,347		\$ 20,664	\$ 95,011	\$ 2,751,022	\$ 2,751,022	\$ -	\$ 116,675	\$ 57,838
<u>General Plant</u>											
14	389	Land	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	
15	390	Structures and Improvements	212,429		328	1,215	213,972	213,972		1,543	
16	391.1	Office Furniture & Equipment	13,241		(21)	85	13,305	13,305		64	
17	391.3	Personal Computers	18,658		5,303	-	23,961	23,961		5,303	
18	392.1	Trans. Equip., Non-Unitized	11,912	C/A	(577)	-	11,335		11,335		
19	392.2	Trans. Equip., Unitized	5,359	C/A	138	1,167	6,664		6,664		
20	393	Stores Equipment	1,116		(57)	-	1,059	1,059		(57)	
21	394.1	Miscellaneous Tools - Nonunitized	33,511		1,893	2,942	38,346	38,346		4,835	
22	395	Laboratory Equipment	5,431		(105)	14	5,340	5,340		(91)	
23	396.1	Work Equipment Trailers	11,670	C/A	(267)	-	11,403		11,403		
24	396.2	Power Operated Equip.	4,824	C/A	(2,024)	2,208	5,008		5,008		
25	397.1	Fixed Radio Comm. Equip.	9,826		2,409	7,552	19,787	19,787		9,961	
26	397.2	Mobile Radio Comm. Equip.	8,932		71	-	9,003	9,003		71	
27	397.3	General Tele. Comm. Equip.	4,039		-	-	4,039	4,039		-	
28	397.8	Network Equipment	1,104		(84)	-	1,020	1,020		(84)	
29	398	Miscellaneous Equipment	869		(49)	-	820	820		(49)	
30		Total General Plant	\$ 342,921		\$ 6,958	\$ 15,183	\$ 365,062	\$ 330,652	\$ 34,410	\$ -	\$ -
31	303	Intangible Plant - General	\$ -	A	\$ -	\$ 35,964	\$ 35,964	\$ 35,964		\$ 35,964	\$ 17,982
<u>Common Plant</u>											
32	389	Land	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	
33	390	Structures and Improvements	19,806		(102)	415	20,119	20,119		313	
34	391.1	Office Furniture & Equipment	9,798		(1,038)	745	9,505	9,505		(293)	
35	391.3	Personal Computers	24,480		(1,344)	15,424	38,560	38,560		14,080	
36	391.5	Other Computer Equipment	38,367		870	353	39,590	39,590		1,223	
37	392.1	Trans. Equip., Non-Unitized	-	C/A	-	-	-		-		
38	392.2	Trans. Equip., Unitized	1,118	C/A	419	5,104	6,641		6,641		
39	392.3	Aircraft Equipment	16,627		(103)	-	16,524	16,524		(103)	
40	393	Stores Equipment	12		-	-	12	12		-	
41	394.1	Miscellaneous Tools	523		(35)	48	536	536		13	
42	394.3	Vehicle Maint. Equip.	272		(2)	-	270	270		(2)	
43	394.4	Vehicle Refueling Equip.	51		-	-	51	51		-	
44	397.1	Fixed Radio Comm. Equip.	3,995		853	1,806	6,654	6,654		2,659	
45	397.2	Mobile Radio Comm. Equip.	1,506		552	2	2,060	2,060		554	
46	397.3	General Tele. Comm. Equip.	2,991		(140)	1,222	4,073	4,073		1,082	
47	397.5	Supervisory & Telemetering	132		34	-	166	166		34	
48	397.8	Network Equipment	3,479		1,054	27	4,560	4,560		1,081	
49	398	Miscellaneous Equipment	5,470		(115)	(1)	5,354	5,354		(116)	
50		Total Common Plant	\$ 128,627		\$ 903	\$ 25,145	\$ 154,675	\$ 148,034	\$ 6,641	\$ 20,525	\$ 10,263
51	303	Intangible Plant - Common	\$ 373,163	A	\$ (770)	\$ 40,876	\$ 413,269	\$ 413,269		\$ 40,106	\$ 20,053
59		Total	\$ 3,480,058		\$ 27,755	\$ 212,179	\$ 3,719,992	\$ 3,678,941	\$ 41,051	\$ 212,270	\$ 106,136

NOTES: C/A = Depreciation charged to a clearing account - see Statement J, pages 3 & 4 of 8
F/D = Account is fully depreciated - see Statement J, pages 3 & 4 of 8
A = Amortization based on the life of each item (see BAM-3 page 2)

Sources:

Column c: Statement Workpapers, pages J-2 and J-3
Column d: Statement J
Column e: BAM-2, page 4
Column f: BAM-1, page 3
Column g: sum of columns c, e, and f
Column h: column g, excluding those charged to a clearing account
Column i: column g, for those charged to a clearing account
Column j: column h less column c, excluding those charged to a clearing account
Column k: column j divided by 2

Amortization of Intangible Plant

Intangible Plant - General

	<u>Additions</u>	<u>Amount</u>	<u>Expected Life</u>	<u>Amortization</u>
1	Purchase GMS Software	\$ 359,635	10	\$ 35,964
2	Develop Large Volume Customer Website	-	10	-
3	Total Common - Intangible	\$ 359,635		35,964
4	Per Books Amortization			\$ -
5	Total Amortization			\$ 35,964

Intangible Plant - Common

	<u>Additions</u>	<u>Amount</u>	<u>Expected Life</u>	<u>Amortization</u>
6	Replace Mobile Workforce Software	\$ 14,883	13	\$ 1,145
7	UG Power Plant Software	93	10	9
8	Replace customer information system	437,134	13	33,626
9	UG GIS Enhance MDU/GPNG Direct	195	10	20
10	Upgrade Endpoint Link Pro	7,849	10	785
11	GIS data conversion	-	10	-
12	UG Human Capital Management Software	22,462	7	3,209
13	Upgrade ECM software	-	10	-
14	Replace Personal Info Security	14,571	7	2,082
15	Purchase additional CC&B license	-	13	-
16	Implement PowerPlan CPI Tax	-	10	-
17	Purchase CC&B migration magement	-	13	-
18	Total Common - Intangible	\$ 497,187		\$ 40,876
19	Per Books Amortization			\$ 373,163
20	Total Amortization			\$ 414,039

Sources:

Amounts: BAM-1 page 2
Expected Life: Statement Workpapers, page J-4, except for lines 7, 9, 12, & 14
Expected Life, lines 7, 9, 12, & 14: Email from Travis Jacobson on 2/8/16