

1 Q. **Volume II, Exhibit 11: Depreciation Study**

2 Please provide detailed depreciation schedules for the depreciation expense for the
3 approved 2015 test year, 2015 and 2016 actuals, 2017 forecast and 2018 and 2019
4 test years. The schedule for each year should include total depreciable assets per
5 asset group and rates applied to calculate depreciation expense. (Volume I (1st
6 Revision), Chapter 4: Finance, Schedule 4-I, Page 1 of 1)

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9 A. Please refer to NP-NLH-142, Attachments 1-6 for detailed depreciation schedules.

Depreciation Summary
2015 Test Year

UOP	Unit of Property	2015 Cost	2015 Depreciation	2015 Accumulated Depreciation	Net Book Value	Average Remaining Life in Months
A01	Aircraft Landing Strip	156,846	26,141	(130,705)	26,141	72
A04	Auxiliary Power Systems	3,379,269	303,174	(1,259,881)	2,119,389	140
B01	Battery & Power Systems	6,743,178	443,015	(1,840,560)	4,902,618	173
B02	Boiler System	20,520,692	2,213,583	(7,934,953)	12,585,739	390
B03	Booms - Timber	26,068	1,150	(5,750)	20,318	272
B04	Bridges	1,009,137	22,260	(110,914)	898,223	544
B05	Buildings - Other	44,745,963	1,064,854	(4,907,855)	39,838,108	502
B06	Buildings - Metal	4,825,707	125,018	(624,365)	4,201,342	482
B07	Bus Duct Generator	393,219	19,104	(95,519)	297,700	247
B08	Buswork & Hardware	3,458,004	178,095	(796,039)	2,661,965	233
C01	Cables - Telecontrol	455,714	17,534	(85,113)	370,601	404
C02	Cable - Submarine	2,991,694	107,486	(537,430)	2,454,264	334
C03	Cables - Under Ground	955,565	26,482	(110,936)	844,629	433
C04	Cables - Above Ground	4,563,831	160,521	(751,066)	3,812,765	342
C06	Capacitors	564,262	36,537	(182,020)	382,242	186
C07	Chemical Feed Systems	27,592	2,759	(13,795)	13,796	120
C09	Circuit Breakers	16,302,754	432,692	(1,700,966)	14,601,788	414
C10	Compressed Air Systems	5,891,052	195,975	(580,954)	5,310,098	361
C11	Computers	4,036,864	484,424	(2,691,508)	1,345,356	36
C12	Condensers	481,209	48,287	(240,604)	240,605	120
C13	Conductor - Transmission	44,461,323	1,218,119	(6,090,597)	38,370,727	438
C14	Conductor - Distribution	22,081,450	439,254	(1,698,799)	20,382,651	523
C15	Control. Meter/Relaying	15,233,512	712,634	(2,932,508)	12,301,004	230
C16	Cooling Systems	4,100,739	130,433	(435,091)	3,665,648	427
C17	Counterpoise	2,472,804	81,298	(406,489)	2,066,316	365
C18	Cranes	6,435,003	158,756	(691,365)	5,743,638	575
D01	Dams,Dykes, Canals & Tunnels	350,990,106	4,815,241	(24,000,591)	326,989,515	875
D02	Diesel Systems & Engines	35,830,554	1,956,594	(5,978,631)	29,851,923	232
D03	Disconnect Switches	62,921,307	1,779,083	(6,813,266)	56,108,041	310
D04	Dykes & Liners	726,613	22,074	(97,038)	629,575	395
E01	Elevators	533,200	13,330	(16,662)	516,538	107
E02	EMS Equipment	206,199	9,749	(48,306)	157,893	246
E03	Environmental Equipment	1,102,838	100,265	(506,535)	596,304	343
F01	Fall Arrest Equipment	2,060,950	259,633	(998,666)	1,062,284	95
F02	Fencing	2,849,294	75,146	(334,103)	2,515,191	455
F03	Fire Fighting Equipemnt	10,105,743	691,564	(1,656,210)	8,449,534	452
F04	Footings & Foundations	11,098,515	295,137	(1,304,620)	9,793,895	415
F05	Freq Conversion Systems	796,552	20,338	(101,688)	694,864	470
F06	Fuel Systems	23,215,801	1,348,485	(4,969,403)	18,246,397	550
G01	Gas Turbine Systems	134,815,245	3,890,869	(5,597,512)	129,217,732	240
G02	Gates	16,292,167	314,483	(1,398,850)	14,893,317	620
G03	Generators	49,862,783	1,257,906	(5,452,556)	44,410,227	497
G04	Generator - Windings	18,513,544	1,077,979	(3,201,332)	15,312,212	206
G05	Glycol Systems	107,962	4,763	(23,815)	84,147	272
G06	Govenors	8,098,862	381,262	(1,906,308)	6,192,554	298
G07	Ground Wire System	7,017,617	182,835	(786,518)	6,231,098	440
I02	Instrumentation	3,496,463	204,266	(1,017,478)	2,478,986	271
I03	Insulators	29,670,766	1,564,952	(6,956,384)	22,714,382	224
I04	Intake Structures	18,734,583	254,315	(1,271,578)	17,463,005	884
I05	Inverters	150,884	9,874	(48,478)	102,405	194
L02	Land Acquisitions	4,342,627	-	-	4,342,627	0
L03	Land Improvements	5,671,268	176,154	(871,177)	4,800,091	356
L04	Lighting Systems	493,257	47,252	(130,177)	363,081	200
L05	Lightning Arrestors	4,043,165	78,891	(373,642)	3,669,523	589
L06	Line Coupling Equipment	0	-	(0)	-	120
M01	Main Breakers	304,501	8,230	(41,149)	263,353	444
M02	Marine Terminal	1,075,186	144,032	(365,167)	710,019	120
M03	Metalclad Switchgear cub/equ	121,821	14,474	(72,369)	49,452	101
M04	Meter Test Switches	15,332	906	(4,532)	10,800	203
M05	Metering Tanks	302,352	18,318	(65,927)	236,425	208
M06	Meters - Digital	4,317,209	296,780	(1,272,297)	3,044,912	166

UOP	Unit of Property	2015 Cost	2015 Depreciation	2015 Accumulated Depreciation	Net Book Value	Average Remaining Life in Months
M07	Meters - Analogue	101,285	12,530	(62,650)	38,635	97
M08	Meters - Other	187,584	16,079	(69,072)	118,512	140
M10	Misc Units of Property	25,416,686	2,964,775	(11,240,882)	14,175,803	86
M11	Mobile- ATV's & Snowmobiles	2,459,944	421,845	(1,002,659)	1,457,285	61
M12	Mobile-Air Comp, Attach & Boat	143,020	7,561	(33,804)	109,216	227
M13	Mobile-Argo's	271,687	37,781	(254,468)	17,219	36
M14	Mobile-Fix/Frk/Lod/Grd/Mks/Trl	7,947,628	450,410	(1,703,023)	6,244,605	212
M16	Multiplex Equipment	966,942	76,862	(375,453)	591,489	144
O01	Office Equipment	615,234	34,022	(152,544)	462,689	217
O02	Office Furniture	959,851	53,851	(221,893)	737,958	204
P01	PCB Storage Container	1,770	144	(718)	1,052	148
P02	PABX- Priv Auto Branch Exch	633,728	27,670	(101,370)	532,359	197
P03	Penstock	46,745,086	944,710	(4,721,726)	42,023,360	594
P04	Pole Crib & Pole Hardware	69,230,156	1,635,780	(7,002,277)	62,227,879	508
P05	Pole Structures - Wood	90,618,384	2,667,384	(12,573,058)	78,045,327	396
P06	Poles - Concrete	47,206	7,978	(39,892)	7,314	71
P07	Poles - Wood	43,868,366	1,426,957	(5,886,647)	37,981,719	349
P08	Power Line Carrier	972,928	63,109	(309,316)	663,612	185
P09	Power Systems	523,047	45,814	(212,995)	310,052	137
P10	Powerhouse	80,146,615	1,420,693	(7,096,451)	73,050,164	680
P11	Printers	1,028,379	182,563	(955,295)	73,084	37
P12	Protective Controls&Relay Pan	8,698,445	439,953	(1,391,303)	7,307,142	229
R01	Radio Towers (Wood or Steel)	3,473,909	120,135	(523,502)	2,950,407	347
R02	Radios-Fixed Microwave Equip	2,301,183	153,409	(437,654)	1,863,529	180
R03	Radios-Fixed UHF Equipment	88,603	5,658	(27,139)	61,464	164
R04	Radios-Fixed VHF Equipment	182,358	14,210	(71,049)	111,309	154
R05	Radios-Mobile VHF Base Station	3,616,727	291,293	(1,358,361)	2,258,366	149
R06	Ramps - Yard Storage	900,853	43,590	(209,402)	691,451	248
R07	Reactors & Resistors	691,510	26,768	(133,840)	557,670	310
R08	Reclosers	5,911,650	214,519	(647,925)	5,263,725	326
R09	Regulators	6,998,697	280,881	(822,901)	6,175,796	293
R11	Revenue Metering	363,663	21,930	(109,648)	254,015	199
R12	Right - of - Ways	12,790,384	365,498	(1,748,948)	11,041,436	414
R13	Roads	80,030,299	2,391,993	(11,837,469)	68,192,830	397
R14	Routers & Lan	2,382,409	189,794	(2,114,988)	267,421	36
R15	Runner	7,789,600	483,858	(2,419,287)	5,370,312	172
S01	Scada Equipment	2,356,428	119,037	(545,283)	1,811,145	192
S02	Sectionalizers	57,579	5,957	(29,783)	27,797	116
S03	Servers	3,082,728	184,394	(2,479,510)	603,217	36
S04	Sewage Disposal System	1,165,767	32,581	(154,871)	1,010,896	440
S05	Software	8,852,838	1,001,815	(3,407,616)	5,445,222	92
S06	Spillway Structures	28,848,957	375,713	(1,826,475)	27,022,481	883
S07	Stacks	6,532,477	622,611	(2,546,415)	3,986,063	396
S08	Static Excitation System	6,371,099	362,024	(1,455,495)	4,915,604	211
S09	Static Excitation Transformers	1,043,444	108,309	(133,043)	910,401	86
S10	Station Service	2,602,489	146,015	(717,014)	1,885,475	211
S11	Stop Logs	2,475,913	59,422	(297,111)	2,178,801	500
S12	Storage Pallets & Rackings	0	-	(0)	-	120
S13	Storm & Yard Drainage	118,324	5,924	(15,334)	102,990	326
S14	Street Lights	2,579,474	193,385	(870,930)	1,708,544	160
S15	Structural Supports	6,014,784	260,931	(1,180,865)	4,833,919	269
S16	Studies	1,622,554	246,133	(412,398)	1,210,156	44
S17	Sump Systems	145,198	5,906	(29,532)	115,666	295
S18	Surge Systems	5,257,364	241,530	(615,631)	4,641,733	187
S19	Station Switching	6,405,770	185,075	(904,460)	5,501,310	415
S20	Switching Systems - L.V.	1,640,643	49,823	(244,142)	1,396,502	403
T01	Telecontrol System	8,000,535	299,075	(1,128,281)	6,872,254	275
T02	Test Equipment	962,954	50,089	(178,395)	784,559	221
T03	Tools & Equipment	8,011,475	399,835	(1,561,912)	6,449,563	217
T04	Towers	56,584,517	1,276,343	(6,377,422)	50,207,096	532
T05	Transformers - Other	49,590,009	1,413,928	(5,572,392)	44,017,618	426
T06	Transformers - Pad Mount	3,614,984	115,066	(445,262)	3,169,722	377
T07	Transformers - Pole Mounted	43,324,820	1,274,235	(4,352,288)	38,972,533	278
T09	Turbines	62,037,646	4,017,295	(12,364,321)	49,673,325	338
V01	Vacumm Cleaning System	6,517	209	(1,046)	5,471	374

UOP	Unit of Property	2015 Cost	2015 Depreciation	2015 Accumulated Depreciation	Net Book Value	Average Remaining Life in Months
V02	Valves - Penstock	5,716,648	121,659	(596,896)	5,119,752	558
V03	Vehicles - 1 ton	51,648	6,456	(16,140)	35,508	96
V04	Vehicles-3/4 ton & Under	7,072,125	1,330,427	(3,358,170)	3,713,954	56
V05	Vehicles-Boom/Bod/Cranes/C&C	7,054,085	531,391	(2,106,556)	4,947,530	162
V06	Vehicles-Cars,Wagons,Vans,SUV	1,292,466	161,846	(1,164,417)	128,048	47
W01	Water Regulating Structures	19,189,829	367,856	(1,839,280)	17,350,549	626
W02	Water Supply Systems	1,926,588	121,042	(565,226)	1,361,362	191
W03	Water Systems - Feed	1,396,910	127,517	(472,902)	924,008	260
W04	Water Treatment	4,458,902	464,192	(1,891,419)	2,567,483	190
Grand Total - Amended 2013 GRA - NP-NLH-022:		1,902,771,022	63,791,821	(254,266,590)	1,648,504,432	

Reconciling Items:

Asset Retirement Obligation	(12,169,000)
Other	200,568
Schedule 4-II, Page 5 of 9, line 8:	<u><u>1,636,536,000</u></u>

Depreciation Summary
2015 Actuals

UOP	Unit of Property	2015 Cost	2015 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
Average Service Life					
A01	Aircraft Landing Strip	2,303	64	7.5%	16.7%
A04	Auxiliary Power Systems	2,139,787	81,336	4.3%	8.6%
B01	Battery & Power Systems	1,773,541	77,561	6.7%	6.9%
B02	Boiler System	0	-	2.5%	3.1%
B03	Booms - Timber	88,571	2,012	0.5%	4.4%
B04	Bridges	0	-	0.6%	2.2%
B05	Buildings - Other	6,950,533	118,922	1.3%	2.4%
B06	Buildings - Metal	889,194	23,982	0.7%	2.5%
B07	Bus Duct Generator	0	-	2.4%	4.9%
B08	Buswork & Hardware	405,858	19,110	2.6%	5.2%
C01	Cables - Telecontrol	16,935	365	0.8%	3.0%
C02	Cable - Submarine	0	-	1.3%	3.6%
C03	Cables - Under Ground	1,124,864	13,975	1.0%	2.8%
C04	Cables - Above Ground	263,868	6,878	1.6%	3.5%
C06	Capictors	0	-	5.6%	6.5%
C09	Circuit Breakers	18,244,670	266,663	1.8%	2.9%
C10	Compressed Air Systems	4,039,778	126,588	1.6%	3.3%
C11	Computers	3,593,860	709,148	9.2%	33.3%
C13	Conductor - Transmission	0	-	2.0%	2.7%
C14	Conductor - Distribution	5,410,891	104,320	1.3%	2.3%
C15	Control, Meter / Relaying	5,951,007	133,497	2.9%	5.2%
C16	Cooling Systems	2,427,899	62,094	1.3%	2.8%
C17	Counterpoise	0	-	2.4%	3.3%
C18	Cranes	76,609	1,365	1.9%	2.1%
D01	Dams, Dykes, Canals & Tunnels	158,307	2,171	1.4%	1.4%
D02	Diesel Systems & Engines	7,952,588	293,715	2.4%	5.2%
D03	Disconnect Switches	3,847,603	102,949	2.2%	3.9%
D04	Dykes and Liners	49,895	1,642	0.5%	3.0%
E02	EMS Equipment	6,336	-	0.1%	4.9%
E03	Environmental Equipment	20,166	59	2.6%	3.5%
F01	FALL ARREST EQUIPMENT	766,646	75,637	11.6%	12.6%
F02	Fencing	1,117,284	15,447	1.1%	2.6%
F03	Fire Fighting Equipment	2,220,983	47,571	1.3%	2.7%
F04	Footings & Foundations	3,532,496	37,537	2.2%	2.9%
F05	FREQ CONVERSION	0	-	2.4%	2.6%
F06	Fuel Systems	3,375,514	43,822	1.1%	2.2%
G01	Gas Turbine Systems	11,719,622	507,903	0.9%	5.0%
G02	Gates	3,709,486	48,747	1.7%	1.9%
G03	Generators	6,156,557	38,038	1.7%	2.4%
G04	Generator - Windings	12,690,473	739,251	0.3%	5.8%
G05	Glycol Systems	0	-	0.9%	4.4%
G06	Govenors	0	-	3.8%	4.0%
G07	Ground Wire System	1,574,623	29,697	1.9%	2.7%
I02	Instrumentation	0	-	3.1%	4.4%
I03	Insulators	2,859,328	150,155	3.8%	5.4%
I05	Inverters	55,448	606	2.0%	6.2%
L02	Land Acquisitions	4,608,531	-	0.0%	0.0%
L03	Land Improvments	750,146	14,520	1.5%	3.4%
L04	Lighting Systems	42,153	2,529	1.7%	6.0%
L05	Lightning Arrestors	429,183	4,104	1.4%	2.0%
M01	Main Breakers	0	-	1.7%	2.7%
M03	MetalClad Switchgear cub/Equ 4kv/600v	106,441	11,593	2.6%	11.9%
M04	Meter Test Switches	0	-	2.1%	5.9%
M05	Metering Tanks	235,477	13,588	2.8%	5.8%
M06	METERS - DIGITAL	1,630,774	88,089	5.7%	7.2%
M07	METERS - ANALOGUE	0	-	3.0%	12.4%
M08	METERS - OTHER	0	-	5.3%	8.6%
M10	Misc Units of Prop	430,525	23,144	5.7%	14.0%
M11	MOBILE - A.T.V.'S & SNOWMOBILES	1,298,465	228,249	11.8%	19.7%
M12	MOBILE - AIR COMPRESSOR,ATTACHMENT & BOAT	0	-	1.1%	5.3%
M13	MOBILE - ARGO'S	88,553	29,518	1.8%	33.3%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	2,268,944	110,908	2.1%	5.7%
M16	Multiplex Equipment	44,602	-	2.3%	8.3%
O01	Office Equipment	239,005	12,981	1.5%	5.5%
O02	Office Furniture	114,451	5,650	0.6%	5.9%
P02	PABX - Priv Auto Branch Exch	0	-	2.9%	6.1%
P03	Penstock	0	-	2.0%	2.0%

UOP	Unit of Property	2015		Original Cost Accrual	Deemed Cost Accrual
		2015 Cost	Depreciation	Rate	Rate
P04	Pole Cribs & Pole Hardware	25,950,740	447,073	1.6%	2.4%
P05	Pole Structures - Wood	9,848,440	257,412	2.3%	3.0%
P06	Poles - Concrete	24,097	4,073	4.3%	16.9%
P07	Poles - Wood	13,908,631	362,014	2.0%	3.4%
P08	Power Line Carrier	340,147	3,562	1.6%	6.5%
P09	Power Systems	61,530	5,390	7.0%	8.8%
P10	Powerhouse	1,102,324	5,247	1.7%	1.8%
P11	Printers	451,697	134,020	14.0%	32.4%
P12	Protective Control & Relay Panels	3,387,087	154,341	4.2%	5.2%
R01	Radio Towers (Wood or Steel)	262,969	9,094	1.2%	3.5%
R02	Radios - Fixed Microwave Equipment	961,475	62,726	1.9%	6.7%
R03	Radios - Fixed UHF Equipment	14,665	62	6.1%	7.3%
R04	Radios - Fixed VHF Equipment	0	-	1.3%	7.8%
R05	Radios - Mobile VHF Base Station	282,109	3,177	6.1%	8.1%
R06	Ramps - Yard Storage	162,334	2,020	2.8%	4.8%
R07	Reactors & Resistors	105,580	910	3.6%	3.9%
R08	Reclosers	1,666,079	42,486	1.9%	3.7%
R09	Regulators	836,803	30,356	2.3%	4.1%
R11	Revenue Metering	376,497	5,303	4.4%	6.0%
R12	Right - of - Ways	1,208,439	28,174	2.3%	2.9%
R13	Roads	1,497,081	23,946	3.6%	3.0%
R14	Routers & Lan	1,422,261	389,058	7.1%	33.3%
R15	Runner	854,307	-	5.0%	7.0%
S01	Scada Equipment	276,039	15,220	2.7%	6.3%
S03	Servers	763,125	250,778	9.6%	33.3%
S04	Sewage Disposal System	0	-	1.0%	2.7%
S05	Software	5,187,318	490,891	3.7%	13.0%
S06	Spillway Structures	50,000	170	1.4%	1.4%
S07	Stacks	0	-	1.1%	3.0%
S08	STATIC EXCITATION SYSTEM	1,902,898	82,278	2.8%	5.7%
S09	STATIC EXCITATION - XFORMERS	0	-	2.3%	14.0%
S10	Station Service	1,210,975	26,712	4.3%	5.7%
S11	Stop Logs	293,863	1,763	2.2%	2.4%
S13	Storm & Yard Drainage	111,393	4,100	0.7%	3.7%
S14	Street Lights	771,215	38,195	5.6%	7.5%
S15	Structural Supports (Wood or Steel)	1,123,935	46,694	2.5%	4.5%
S16	STUDIES	0	-	0.0%	27.3%
S17	Sump Systems	0	-	2.6%	4.1%
S18	Surge Systems	2,759,625	136,575	3.2%	6.4%
S19	Station Switching	1,702,197	49,114	1.8%	2.9%
S20	Switching Systems - L.V.	495,150	13,887	2.8%	3.0%
T01	Telecontrol System	1,274,744	29,543	1.1%	4.4%
T02	Test Equipment	384,696	18,166	0.6%	5.4%
T03	Tools & Equipment	2,065,172	96,769	1.8%	5.5%
T04	Towers	25,621	578	1.8%	2.3%
T05	Transformers - Other	9,738,638	117,069	1.7%	2.8%
T06	Transformers - Pad Mount	13,530,901	457,102	2.1%	3.2%
T07	Transformers - Pole Mounted	14,134,653	559,774	3.1%	4.3%
T09	Turbines	3,013,720	92,939	3.2%	3.6%
V01	Vacumm Cleaning System	0	-	32.0%	3.2%
V02	Valves - Penstock	284,321	1,976	1.8%	2.2%
V04	Vehicles - 3/4 ton and Under	2,115,662	249,573	10.4%	21.4%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	5,342,169	296,561	2.3%	7.4%
V06	Vehicles - Cars, Staion Wagons & Vans	569,603	139,407	11.4%	25.5%
V07	VEHICLES - DUMP TRUCKS	0	-	0.5%	6.1%
W01	Water Regulating Structures	0	-	2.5%	1.9%
W02	Water Supply System	514,584	25,904	3.8%	6.3%
W03	Water Systems - Feed	0	-	0.4%	4.6%
		261,868,284	9,639,874		
Remaining Life					
A01	Aircraft Landing Strip	104,564	26,141	7.5%	25.0%
A04	Auxiliary Power Systems	1,469,517	152,079	4.3%	10.3%
A04	Auxiliary Power Systems	54,271	5,128	4.3%	9.4%
A04	Auxiliary Power Systems	211,494	18,258	4.3%	8.6%
B01	Battery & Power Systems	0	-	6.7%	10.0%
B01	Battery & Power Systems	3,099,651	251,492	6.7%	8.1%
B01	Battery & Power Systems	40,806	3,139	6.7%	7.7%
B01	Battery & Power Systems	505,462	38,634	6.7%	7.6%
B01	Battery & Power Systems	22,695	1,724	6.7%	7.6%
B01	Battery & Power Systems	49,755	3,755	6.7%	7.5%
B01	Battery & Power Systems	50,771	3,670	6.7%	7.2%

UOP	Unit of Property	2015		Original Cost	Accrual	Deemed Cost	Accrual
		2015 Cost	Depreciation	Rate	Rate	Rate	Rate
B01	Battery & Power Systems	135,041	9,646	6.7%	7.1%		
B01	Battery & Power Systems	421,838	29,953	6.7%	7.1%		
B01	Battery & Power Systems	275,608	19,229	6.7%	7.0%		
B01	Battery & Power Systems	30,883	319	6.7%	6.9%		
B01	Battery & Power Systems	0	-	6.7%	6.5%		
B02	Boiler System	542,622	17,504	2.5%	19.4%		
B02	Boiler System	1	-	2.5%	10.0%		
B02	Boiler System	1,305,613	42,807	2.5%	3.3%		
B03	Booms - Timber	23,768	1,150	0.5%	4.8%		
B04	Bridges	946,269	21,837	0.6%	2.3%		
B04	Bridges	18,735	423	0.6%	2.3%		
B05	Buildings - Other	101,573	18,468	1.3%	18.2%		
B05	Buildings - Other	14,423	1,823	1.3%	12.6%		
B05	Buildings - Other	115,442	3,899	1.3%	3.4%		
B05	Buildings - Other	27,786,394	704,180	1.3%	2.5%		
B05	Buildings - Other	686,555	17,022	1.3%	2.5%		
B05	Buildings - Other	232,808	5,760	1.3%	2.5%		
B05	Buildings - Other	159,753	3,936	1.3%	2.5%		
B05	Buildings - Other	2,984,623	73,239	1.3%	2.5%		
B05	Buildings - Other	1,265,444	30,310	1.3%	2.4%		
B06	Buildings - Metal	0	-	0.7%	10.0%		
B06	Buildings - Metal	4,686,405	122,788	0.7%	2.6%		
B06	Buildings - Metal	30,793	788	0.7%	2.6%		
B07	Bus Duct Generator	0	-	2.4%	10.0%		
B07	Bus Duct Generator	355,011	19,104	2.4%	5.4%		
B08	Buswork & Hardware	2,374,492	137,881	2.6%	5.7%		
B08	Buswork & Hardware	560,105	28,935	2.6%	5.2%		
C01	Cables - Telecontrol	376,387	11,886	0.8%	3.2%		
C02	Cable - Submarine	2,776,722	107,486	1.3%	3.9%		
C03	Cables - Under Ground	509,670	14,954	1.0%	2.9%		
C03	Cables - Under Ground	270,780	7,522	1.0%	2.8%		
C04	Cables - Above Ground	0	-	1.6%	10.0%		
C04	Cables - Above Ground	3,545,616	134,486	1.6%	3.8%		
C04	Cables - Above Ground	254,398	9,277	1.6%	3.6%		
C04	Cables - Above Ground	430,842	15,161	1.6%	3.5%		
C06	Capictors	690,109	51,120	5.6%	7.4%		
C07	Chemical Feed Systems	13,291	2,615	0.0%	19.7%		
C07	Chemical Feed Systems	5,261	658	0.0%	12.5%		
C07	Chemical Feed Systems	0	-	0.0%	10.0%		
C09	Circuit Breakers	9,222,710	286,503	1.8%	3.1%		
C09	Circuit Breakers	45,151	1,379	1.8%	3.1%		
C09	Circuit Breakers	56,770	1,729	1.8%	3.0%		
C09	Circuit Breakers	53,540	1,626	1.8%	3.0%		
C09	Circuit Breakers	24,818	748	1.8%	3.0%		
C09	Circuit Breakers	93,807	2,807	1.8%	3.0%		
C09	Circuit Breakers	12,754	373	1.8%	2.9%		
C09	Circuit Breakers	549	-	1.8%	2.9%		
C09	Circuit Breakers	512,221	14,919	1.8%	2.9%		
C09	Circuit Breakers	2,469,993	71,767	1.8%	2.9%		
C10	Compressed Air Systems	4,393	380	1.6%	5.9%		
C10	Compressed Air Systems	2,048,876	73,532	1.6%	3.6%		
C10	Compressed Air Systems	36,890	1,283	1.6%	3.5%		
C10	Compressed Air Systems	529,326	18,253	1.6%	3.4%		
C11	Computers	169,704	-	9.2%	100.0%		
C11	Computers	2,066	-	9.2%	92.3%		
C11	Computers	12,367	-	9.2%	85.7%		
C11	Computers	177,399	-	9.2%	80.0%		
C11	Computers	7,490	-	9.2%	75.0%		
C11	Computers	11,263	-	9.2%	70.6%		
C11	Computers	37,376	-	9.2%	66.7%		
C11	Computers	4,802	-	9.2%	63.2%		
C11	Computers	4,621	-	9.2%	54.5%		
C11	Computers	10,954	-	9.2%	52.2%		
C11	Computers	17,258	753	9.2%	48.0%		
C11	Computers	203,958	16,645	9.2%	46.2%		
C11	Computers	11,057	1,906	9.2%	41.4%		
C11	Computers	1,062	212	9.2%	40.0%		
C11	Computers	29,445	7,361	9.2%	37.5%		
C11	Computers	7,863	2,144	9.2%	36.4%		
C11	Computers	27,739	8,158	9.2%	35.3%		
C11	Computers	76,929	24,175	9.2%	34.3%		
C11	Computers	601	75	9.2%	12.5%		

UOP	Unit of Property	2015		Original Cost	Accrual	Deemed Cost	Accrual
		2015 Cost	Depreciation	Rate	Rate	Rate	Rate
C12	Condensers	0	-	0.0%		10.0%	
C13	Conductor - Transmission	42,025,239	1,218,119	2.0%		2.9%	
C14	Conductor - Distribution	11,014,929	264,882	1.3%		2.4%	
C14	Conductor - Distribution	662,788	15,595	1.3%		2.4%	
C14	Conductor - Distribution	1,513,153	34,785	1.3%		2.3%	
C15	Control, Meter / Relaying	54,754	3,712	2.9%		6.8%	
C15	Control, Meter / Relaying	9,301,972	544,430	2.9%		5.8%	
C15	Control, Meter / Relaying	268,033	15,316	2.9%		5.7%	
C15	Control, Meter / Relaying	47,805	2,693	2.9%		5.6%	
C15	Control, Meter / Relaying	114,687	6,431	2.9%		5.6%	
C15	Control, Meter / Relaying	2,554	141	2.9%		5.5%	
C15	Control, Meter / Relaying	196,018	10,596	2.9%		5.4%	
C15	Control, Meter / Relaying	622,968	32,645	2.9%		5.2%	
C16	Cooling Systems	14,882	2,007	1.3%		13.5%	
C16	Cooling Systems	1,765,480	52,570	1.3%		3.0%	
C16	Cooling Systems	325,070	9,445	1.3%		2.9%	
C16	Cooling Systems	47,217	1,369	1.3%		2.9%	
C17	Counterpoise	2,310,209	81,297	2.4%		3.5%	
C18	Cranes	215,839	30,834	1.9%		14.3%	
C18	Cranes	5,645,523	122,952	1.9%		2.2%	
C18	Cranes	106,538	2,274	1.9%		2.1%	
D01	Dams, Dykes, Canals & Tunnels	339,517,244	4,787,555	1.4%		1.4%	
D01	Dams, Dykes, Canals & Tunnels	113,664	1,570	1.4%		1.4%	
D01	Dams, Dykes, Canals & Tunnels	1,187,178	16,300	1.4%		1.4%	
D02	Diesel Systems & Engines	22,850	3,808	2.4%		16.7%	
D02	Diesel Systems & Engines	467,266	67,557	2.4%		14.5%	
D02	Diesel Systems & Engines	174,684	24,661	2.4%		14.1%	
D02	Diesel Systems & Engines	222,896	31,102	2.4%		14.0%	
D02	Diesel Systems & Engines	206,007	28,092	2.4%		13.6%	
D02	Diesel Systems & Engines	215,789	29,095	2.4%		13.5%	
D02	Diesel Systems & Engines	138,453	18,059	2.4%		13.0%	
D02	Diesel Systems & Engines	146,461	18,547	2.4%		12.9%	
D02	Diesel Systems & Engines	164,066	20,945	2.4%		12.8%	
D02	Diesel Systems & Engines	95,312	12,039	2.4%		12.6%	
D02	Diesel Systems & Engines	2,334,829	299,329	2.4%		12.5%	
D02	Diesel Systems & Engines	9,173,919	523,707	2.4%		5.8%	
D02	Diesel Systems & Engines	1,224,389	69,965	2.4%		5.7%	
D02	Diesel Systems & Engines	52,999	3,000	2.4%		5.7%	
D02	Diesel Systems & Engines	84,724	4,729	2.4%		5.6%	
D02	Diesel Systems & Engines	2,633,219	144,057	2.4%		5.5%	
D02	Diesel Systems & Engines	276,957	15,299	2.4%		5.5%	
D02	Diesel Systems & Engines	-	14,368	2.4%		5.4%	
D02	Diesel Systems & Engines	193,466	10,794	2.4%		5.3%	
D03	Disconnect Switches	3,632,290	172,966	2.2%		19.0%	
D03	Disconnect Switches	4,365,925	185,193	2.2%		4.2%	
D03	Disconnect Switches	3,493	145	2.2%		4.2%	
D03	Disconnect Switches	45,601	1,874	2.2%		4.1%	
D03	Disconnect Switches	50,216	2,043	2.2%		4.1%	
D03	Disconnect Switches	600,155	24,249	2.2%		4.0%	
D03	Disconnect Switches	44,840	1,764	2.2%		3.9%	
D03	Disconnect Switches	47,080	1,834	2.2%		3.9%	
D03	Disconnect Switches	115,579	4,494	2.2%		3.9%	
D03	Disconnect Switches	24,820	967	2.2%		3.9%	
D03	Disconnect Switches	1,216,020	47,224	2.2%		3.9%	
D03	Disconnect Switches	48,299	1,558	2.2%		3.2%	
D04	Dykes and Liners	232,773	7,529	0.5%		3.2%	
D04	Dykes and Liners	463,025	14,545	0.5%		3.1%	
E01	Elevators	0	-	0.0%		11.2%	
E02	EMS Equipment	2,430	174	0.1%		7.1%	
E02	EMS Equipment	169,510	9,162	0.1%		5.4%	
E02	EMS Equipment	11,295	587	0.1%		5.2%	
E03	Environmental Equipment	246,406	33,016	2.6%		12.5%	
E03	Environmental Equipment	0	-	2.6%		10.0%	
E03	Environmental Equipment	82,482	3,103	2.6%		3.8%	
F01	FALL ARREST EQUIPMENT	883,396	149,396	11.6%		16.9%	
F01	FALL ARREST EQUIPMENT	47,680	7,064	11.6%		14.8%	
F01	FALL ARREST EQUIPMENT	76,796	11,239	11.6%		14.6%	
F01	FALL ARREST EQUIPMENT	180,089	23,013	11.6%		12.8%	
F01	FALL ARREST EQUIPMENT	52,903	6,613	11.6%		12.5%	
F02	Fencing	0	-	1.1%		10.0%	
F02	Fencing	1,680,421	46,787	1.1%		2.8%	
F02	Fencing	790,639	21,465	1.1%		2.7%	

UOP	Unit of Property	2015 Cost	2015 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
F02	Fencing	27,647	734	1.1%	2.7%
F02	Fencing	264,812	6,999	1.1%	2.6%
F03	Fire Fighting Equipment	370,336	46,779	1.3%	12.6%
F03	Fire Fighting Equipment	3,564,166	99,930	1.3%	2.8%
F03	Fire Fighting Equipment	2,646	74	1.3%	2.8%
F03	Fire Fighting Equipment	151,427	4,138	1.3%	2.7%
F03	Fire Fighting Equipment	112,855	3,003	1.3%	2.7%
F04	Footings & Foundations	15,024	605	2.2%	4.0%
F04	Footings & Foundations	0	-	2.2%	3.7%
F04	Footings & Foundations	8,665,541	267,625	2.2%	3.1%
F04	Footings & Foundations	63,116	1,829	2.2%	2.9%
F05	FREQ CONVERSION	755,877	20,338	2.4%	2.7%
F06	Fuel Systems	145,758	2,389	1.1%	19.7%
F06	Fuel Systems	755,130	107,876	1.1%	14.3%
F06	Fuel Systems	0	-	1.1%	10.0%
F06	Fuel Systems	6,029,141	139,598	1.1%	2.3%
F06	Fuel Systems	99,083	2,252	1.1%	2.3%
F06	Fuel Systems	202,773	4,565	1.1%	2.3%
F06	Fuel Systems	105,685	2,370	1.1%	2.2%
F06	Fuel Systems	1,272,687	28,440	1.1%	2.2%
F06	Fuel Systems	329,591	7,244	1.1%	2.2%
F06	Fuel Systems	195,937	4,283	1.1%	2.2%
G01	Gas Turbine Systems	4,317,006	239,834	0.9%	5.6%
G01	Gas Turbine Systems	47,083	2,489	0.9%	5.3%
G01	Gas Turbine Systems	164,432	8,654	0.9%	5.3%
G01	Gas Turbine Systems	371,640	18,817	0.9%	5.1%
G02	Gates	12,809,260	258,031	1.7%	2.0%
G02	Gates	31,948	619	1.7%	1.9%
G03	Generators	149,292	30,364	1.7%	20.3%
G03	Generators	2,899,270	504,221	1.7%	17.4%
G03	Generators	378,671	64,001	1.7%	16.9%
G03	Generators	75,460	16,162	1.7%	16.7%
G03	Generators	0	-	1.7%	10.0%
G03	Generators	37,553,480	952,263	1.7%	2.5%
G03	Generators	187,029	4,637	1.7%	2.5%
G03	Generators	828,933	20,118	1.7%	2.4%
G04	Generator - Windings	4,027,347	265,539	0.3%	6.6%
G05	Glycol Systems	98,436	4,763	0.9%	4.8%
G06	Govenors	0	-	3.8%	10.0%
G06	Govenors	6,562,987	287,430	3.8%	4.4%
G07	Ground Wire System	177,752	32,319	1.9%	18.2%
G07	Ground Wire System	4,876,312	140,660	1.9%	2.9%
G07	Ground Wire System	29,503	841	1.9%	2.9%
G07	Ground Wire System	19,537	555	1.9%	2.8%
G07	Ground Wire System	42,198	1,197	1.9%	2.8%
G07	Ground Wire System	24,004	679	1.9%	2.8%
G07	Ground Wire System	58,267	1,645	1.9%	2.8%
G07	Ground Wire System	51,066	1,439	1.9%	2.8%
G07	Ground Wire System	42,894	1,206	1.9%	2.8%
G07	Ground Wire System	619,288	16,928	1.9%	2.7%
I02	Instrumentation	338,972	44,214	3.1%	17.4%
I02	Instrumentation	0	-	3.1%	10.0%
I02	Instrumentation	728,997	35,417	3.1%	4.9%
I02	Instrumentation	45,204	2,009	3.1%	4.4%
I03	Insulators	22,353,036	1,341,271	3.8%	6.0%
I03	Insulators	462,292	26,292	3.8%	5.7%
I03	Insulators	32,462	1,787	3.8%	5.5%
I03	Insulators	140,841	7,717	3.8%	5.5%
I03	Insulators	26,106	1,424	3.8%	5.5%
I03	Insulators	33,437	1,871	3.8%	5.4%
I03	Insulators	75,904	4,085	3.8%	5.4%
I04	Intake Structures	18,225,951	254,315	1.4%	1.4%
I05	Inverters	0	-	2.0%	10.0%
I05	Inverters	116,423	8,218	2.0%	7.1%
I05	Inverters	4,811	307	2.0%	6.4%
L03	Land Improvments	0	-	1.5%	10.0%
L03	Land Improvments	4,874,285	176,180	1.5%	3.6%
L03	Land Improvments	62,414	2,184	1.5%	3.5%
L03	Land Improvments	48,428	1,675	1.5%	3.5%
L04	Lighting Systems	215,839	30,834	1.7%	14.3%
L04	Lighting Systems	132,918	9,063	1.7%	6.8%
L04	Lighting Systems	92,562	5,582	1.7%	6.0%

UOP	Unit of Property	2015		Original Cost Accrual	Deemed Cost Accrual
		Cost	Depreciation	Rate	Rate
L05	Lightning Arrestors	4	0	1.4%	12.5%
L05	Lightning Arrestors	0	-	1.4%	10.0%
L05	Lightning Arrestors	3,433,742	72,928	1.4%	2.1%
L05	Lightning Arrestors	56,073	1,168	1.4%	2.1%
L05	Lightning Arrestors	19	2	1.4%	2.0%
L05	Lightning Arrestors	65,803	1,343	1.4%	2.0%
L06	LINE COUPLING EQUIPMENT	0	-	0.0%	10.0%
M01	Main Breakers	288,042	8,230	1.7%	2.9%
M02	Marine Terminal	857,536	122,505	0.0%	14.3%
M02	Marine Terminal	3,217	402	0.0%	12.5%
M02	Marine Terminal	0	-	0.0%	10.0%
M03	MetalClad Switchgear cub/Equ 4kv/600v	285,888	44,554	2.6%	15.6%
M03	MetalClad Switchgear cub/Equ 4kv/600v	0	-	2.6%	10.0%
M04	Meter Test Switches	13,519	906	2.1%	6.7%
M05	Metering Tanks	59,554	4,331	2.8%	7.3%
M05	Metering Tanks	81,991	5,347	2.8%	6.5%
M05	Metering Tanks	61,355	3,841	2.8%	6.2%
M06	METERS - DIGITAL	2,506,010	211,775	5.7%	8.5%
M06	METERS - DIGITAL	103,984	8,156	5.7%	7.8%
M06	METERS - DIGITAL	131,937	9,773	5.7%	7.4%
M06	METERS - DIGITAL	194,163	14,121	5.7%	7.3%
M07	METERS - ANALOGUE	76,225	12,530	3.0%	16.4%
M08	METERS - OTHER	89,768	9,286	5.3%	10.3%
M08	METERS - OTHER	76,979	6,792	5.3%	8.8%
M10	Misc Units of Prop	571,395	110,593	5.7%	19.4%
M10	Misc Units of Prop	1,121,592	186,932	5.7%	16.7%
M10	Misc Units of Prop	1,581,835	226,030	5.7%	14.3%
M11	MOBILE - A.T.V.'S & SNOWMOBILES	136,641	66,510	11.8%	32.4%
M11	MOBILE - A.T.V.'S & SNOWMOBILES	42,898	14,556	11.8%	28.6%
M11	MOBILE - A.T.V.'S & SNOWMOBILES	74,473	18,618	11.8%	25.0%
M11	MOBILE - A.T.V.'S & SNOWMOBILES	37,377	8,463	11.8%	22.6%
M11	MOBILE - A.T.V.'S & SNOWMOBILES	37,904	7,980	11.8%	21.1%
M11	MOBILE - A.T.V.'S & SNOWMOBILES	2,409	498	11.8%	20.7%
M12	MOBILE - AIR COMPRESSOR,ATTACHMENT & BOAT	74,206	4,387	1.1%	5.9%
M12	MOBILE - AIR COMPRESSOR,ATTACHMENT & BOAT	22,573	1,290	1.1%	5.7%
M12	MOBILE - AIR COMPRESSOR,ATTACHMENT & BOAT	15,349	830	1.1%	5.4%
M12	MOBILE - AIR COMPRESSOR,ATTACHMENT & BOAT	19,769	1,054	1.1%	5.3%
M13	MOBILE - ARGO'S	33,800	-	1.8%	100.0%
M13	MOBILE - ARGO'S	10,502	-	1.8%	70.6%
M13	MOBILE - ARGO'S	47,926	8,263	1.8%	41.4%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	2,498,778	159,497	2.1%	6.4%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	-	6,288	2.1%	6.3%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	800,172	52,329	2.1%	6.2%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	289,694	17,827	2.1%	6.2%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	5,886	360	2.1%	6.1%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	100,876	6,643	2.1%	6.1%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	424,155	25,707	2.1%	6.1%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	74,049	4,399	2.1%	5.9%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	220,684	12,981	2.1%	5.9%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	179,513	10,508	2.1%	5.9%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	1,758	102	2.1%	5.8%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	97,677	5,635	2.1%	5.8%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	44,846	2,575	2.1%	5.7%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	178,012	10,172	2.1%	5.7%
M16	Multiplex Equipment	716,215	71,621	2.3%	10.0%
M16	Multiplex Equipment	10,776	1,002	2.3%	9.3%
M16	Multiplex Equipment	2,448	207	2.3%	8.5%
M16	Multiplex Equipment	48,033	4,031	2.3%	8.4%
O01	Office Equipment	282,526	17,682	1.5%	6.2%
O01	Office Equipment	6,016	372	1.5%	6.2%
O01	Office Equipment	7,930	488	1.5%	6.2%
O01	Office Equipment	17,013	1,127	1.5%	6.1%
O01	Office Equipment	9,625	586	1.5%	6.1%
O01	Office Equipment	31,974	1,938	1.5%	6.1%
O01	Office Equipment	18,877	1,138	1.5%	6.0%
O01	Office Equipment	2,011	121	1.5%	6.0%
O01	Office Equipment	55,043	3,286	1.5%	6.0%
O01	Office Equipment	2,031	121	1.5%	5.9%
O01	Office Equipment	6,177	363	1.5%	5.9%
O01	Office Equipment	3,043	177	1.5%	5.8%
O01	Office Equipment	9,699	562	1.5%	5.8%
O01	Office Equipment	40,039	2,310	1.5%	5.8%

UOP	Unit of Property	2015 Cost	2015 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
O02	Office Furniture	463,251	30,884	0.6%	6.7%
O02	Office Furniture	1,449	95	0.6%	6.6%
O02	Office Furniture	11,322	738	0.6%	6.5%
O02	Office Furniture	22,761	1,476	0.6%	6.5%
O02	Office Furniture	38,880	2,508	0.6%	6.5%
O02	Office Furniture	2,443	153	0.6%	6.3%
O02	Office Furniture	5,894	363	0.6%	6.2%
O02	Office Furniture	6,418	393	0.6%	6.1%
O02	Office Furniture	1,514	92	0.6%	6.1%
O02	Office Furniture	19,996	1,194	0.6%	6.0%
O02	Office Furniture	4,351	258	0.6%	5.9%
O02	Office Furniture	50,784	3,002	0.6%	5.9%
P01	P.C.B. Storage Conatiner	1,483	144	0.8%	9.7%
P02	PABX - Priv Auto Branch Exch	277,879	18,247	2.9%	6.9%
P03	Penstock	44,875,320	944,744	2.0%	2.1%
P04	Pole Cribs & Pole Hardware	43,007,424	1,066,299	1.6%	2.5%
P04	Pole Cribs & Pole Hardware	5,867,315	142,238	1.6%	2.4%
P04	Pole Cribs & Pole Hardware	8,841	211	1.6%	2.4%
P04	Pole Cribs & Pole Hardware	7,979,581	188,866	1.6%	2.4%
P05	Pole Structures - Wood	558,501	101,389	2.3%	18.2%
P05	Pole Structures - Wood	71,774,013	2,315,784	2.3%	3.2%
P05	Pole Structures - Wood	1,925,624	60,809	2.3%	3.2%
P05	Pole Structures - Wood	1,509,181	47,409	2.3%	3.1%
P05	Pole Structures - Wood	122,958	3,852	2.3%	3.1%
P05	Pole Structures - Wood	2,581,969	78,440	2.3%	3.0%
P06	Poles - Concrete	31,249	7,979	4.3%	25.5%
P07	Poles - Wood	25,378,728	937,498	2.0%	3.7%
P07	Poles - Wood	2,346,022	83,788	2.0%	3.6%
P07	Poles - Wood	3,947,479	136,119	2.0%	3.4%
P08	Power Line Carrier	447,404	33,347	1.6%	7.5%
P08	Power Line Carrier	10,634	697	1.6%	6.6%
P09	Power Systems	372,981	39,608	7.0%	10.6%
P09	Power Systems	22,941	2,024	7.0%	8.8%
P09	Power Systems	0	-	7.0%	6.9%
P10	Powerhouse	405,707	72,656	1.7%	16.7%
P10	Powerhouse	0	-	1.7%	1.9%
P10	Powerhouse	76,039,314	1,390,983	1.7%	1.8%
P11	Printers	73,052	-	14.0%	92.3%
P11	Printers	7,065	-	14.0%	80.0%
P11	Printers	4,974	-	14.0%	75.0%
P11	Printers	4,291	-	14.0%	66.7%
P11	Printers	5,692	-	14.0%	63.2%
P11	Printers	1,907	-	14.0%	60.0%
P11	Printers	15,230	-	14.0%	57.1%
P11	Printers	1,664	-	14.0%	54.5%
P11	Printers	4,721	-	14.0%	52.2%
P11	Printers	9,445	-	14.0%	50.0%
P11	Printers	83,352	9,262	14.0%	44.4%
P11	Printers	5,719	1,144	14.0%	40.0%
P11	Printers	11,775	2,659	14.0%	38.7%
P11	Printers	78,950	19,965	14.0%	37.5%
P11	Printers	6,358	1,734	14.0%	36.4%
P11	Printers	9,287	3,336	14.0%	34.3%
P11	Printers	193,790	67,366	14.0%	33.3%
P11	Printers	0	-	14.0%	10.0%
P12	Protective Control & Relay Panels	339,091	48,442	4.2%	14.3%
P12	Protective Control & Relay Panels	0	-	4.2%	10.0%
P12	Protective Control & Relay Panels	2,918,120	170,818	4.2%	5.9%
P12	Protective Control & Relay Panels	117,151	6,726	4.2%	5.7%
P12	Protective Control & Relay Panels	139,263	7,528	4.2%	5.4%
P12	Protective Control & Relay Panels	92,321	4,851	4.2%	5.3%
R01	Radio Towers (Wood or Steel)	0	-	1.2%	8.8%
R01	Radio Towers (Wood or Steel)	2,586,954	96,111	1.2%	3.7%
R01	Radio Towers (Wood or Steel)	156,927	5,443	1.2%	3.5%
R02	Radios - Fixed Microwave Equipment	839,306	64,561	1.9%	7.7%
R02	Radios - Fixed Microwave Equipment	26,480	1,795	1.9%	6.8%
R02	Radios - Fixed Microwave Equipment	7,568	507	1.9%	6.7%
R02	Radios - Fixed Microwave Equipment	19,702	205	1.9%	3.5%
R03	Radios - Fixed UHF Equipment	58,345	5,001	6.1%	8.6%
R03	Radios - Fixed UHF Equipment	8,812	657	6.1%	7.5%
R04	Radios - Fixed VHF Equipment	153,938	14,210	1.3%	9.2%
R05	Radios - Mobile VHF Base Station	2,313,046	222,187	6.1%	9.6%

UOP	Unit of Property	2015 Cost	2015 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
R05	Radios - Mobile VHF Base Station	2,401	213	6.1%	8.9%
R05	Radios - Mobile VHF Base Station	435,443	36,036	6.1%	8.3%
R05	Radios - Mobile VHF Base Station	79,159	6,506	6.1%	8.2%
R05	Radios - Mobile VHF Base Station	4,284	350	6.1%	8.2%
R05	Radios - Mobile VHF Base Station	7,655	621	6.1%	8.1%
R06	Ramps - Yard Storage	772,938	41,408	2.8%	5.4%
R07	Reactors & Resistors	723,076	30,339	3.6%	4.2%
R07	Reactors & Resistors	-	-	3.6%	3.9%
R08	Reclosers	1,863,786	75,218	1.9%	4.0%
R08	Reclosers	-	45	1.9%	3.9%
R08	Reclosers	296,310	11,360	1.9%	3.8%
R08	Reclosers	55,453	2,054	1.9%	3.7%
R08	Reclosers	666,582	24,612	1.9%	3.7%
R08	Reclosers	24,552	877	1.9%	3.6%
R09	Regulators	1,927,491	85,993	2.3%	4.5%
R09	Regulators	327,257	14,025	2.3%	4.3%
R09	Regulators	614,569	25,256	2.3%	4.1%
R11	Revenue Metering	473,046	32,438	4.4%	6.9%
R12	Right - of - Ways	10,921,726	336,053	2.3%	3.1%
R12	Right - of - Ways	13,443	402	2.3%	3.0%
R12	Right - of - Ways	344,489	10,009	2.3%	2.9%
R13	Roads	72,421,444	2,329,993	3.6%	3.2%
R13	Roads	1,010,917	31,840	3.6%	3.1%
R13	Roads	17,125	520	3.6%	3.0%
R13	Roads	227,786	6,903	3.6%	3.0%
R14	Routers & Lan	258,946	-	7.1%	100.0%
R14	Routers & Lan	55,217	-	7.1%	75.0%
R14	Routers & Lan	203,341	-	7.1%	70.6%
R14	Routers & Lan	19,622	-	7.1%	66.7%
R14	Routers & Lan	9,920	-	7.1%	57.1%
R14	Routers & Lan	12,536	-	7.1%	52.2%
R14	Routers & Lan	18,700	748	7.1%	48.0%
R14	Routers & Lan	25,739	1,980	7.1%	46.2%
R14	Routers & Lan	37,027	4,114	7.1%	44.4%
R14	Routers & Lan	22,915	3,274	7.1%	42.9%
R14	Routers & Lan	43,385	7,480	7.1%	41.4%
R14	Routers & Lan	100,634	22,724	7.1%	38.7%
R14	Routers & Lan	40,077	10,930	7.1%	36.4%
R14	Routers & Lan	28,227	8,302	7.1%	35.3%
R14	Routers & Lan	150,189	47,202	7.1%	34.3%
R15	Runner	5,967,531	483,857	5.0%	8.1%
S01	Scada Equipment	1,369,160	97,796	2.7%	7.1%
S01	Scada Equipment	11,127	763	2.7%	6.9%
S01	Scada Equipment	69,082	4,631	2.7%	6.7%
S02	Sectionalizers	45,666	5,956	4.0%	13.0%
S03	Servers	620,114	-	9.6%	100.0%
S03	Servers	27,148	-	9.6%	80.0%
S03	Servers	8,970	-	9.6%	75.0%
S03	Servers	31,971	-	9.6%	54.5%
S03	Servers	76,983	-	9.6%	52.2%
S03	Servers	8,575	-	9.6%	50.0%
S03	Servers	51,775	2,923	9.6%	48.0%
S03	Servers	13,632	1,049	9.6%	46.2%
S03	Servers	23,646	2,627	9.6%	44.4%
S03	Servers	6,820	974	9.6%	42.9%
S03	Servers	7,150	1,233	9.6%	41.4%
S03	Servers	3,391	1,066	9.6%	34.3%
S04	Sewage Disposal System	1,015,623	29,297	1.0%	2.9%
S04	Sewage Disposal System	105,544	2,965	1.0%	2.8%
S05	Software	2,261,587	402,065	3.7%	17.6%
S05	Software	95,535	15,286	3.7%	16.0%
S05	Software	706,767	107,357	3.7%	15.2%
S05	Software	729,168	96,154	3.7%	13.2%
S06	Spillway Structures	25,954,636	362,580	1.4%	1.4%
S07	Stacks	0	-	1.1%	10.0%
S07	Stacks	485,119	15,649	1.1%	3.2%
S07	Stacks	601,584	18,849	1.1%	3.1%
S08	STATIC EXCITATION SYSTEM	0	-	2.8%	10.0%
S08	STATIC EXCITATION SYSTEM	2,654,489	170,341	2.8%	6.4%
S08	STATIC EXCITATION SYSTEM	560,402	32,023	2.8%	5.7%
S09	STATIC EXCITATION - XFORMERS	16,538	5,887	2.3%	19.4%
S09	STATIC EXCITATION - XFORMERS	0	-	2.3%	10.0%

UOP	Unit of Property	2015		Original Cost Accrual	Deemed Cost Accrual
		Cost	Depreciation	Rate	Rate
S10	Station Service	2,049,889	131,514	4.3%	6.4%
S10	Station Service	24,691	1,496	4.3%	6.1%
S10	Station Service	17,062	980	4.3%	5.7%
S10	Station Service	30,098	1,720	4.3%	5.7%
S11	Stop Logs	2,357,068	59,422	2.2%	2.5%
S12	Storage Pallets & Rackings	0	-	0.0%	20.0%
S12	Storage Pallets & Rackings	0	-	0.0%	10.0%
S13	Storm & Yard Drainage	171,674	6,822	0.7%	4.0%
S14	Street Lights	1,623,267	143,229	5.6%	8.8%
S14	Street Lights	250,879	20,480	5.6%	8.2%
S14	Street Lights	158,328	11,946	5.6%	7.5%
S14	Street Lights	1,868	69	5.6%	3.7%
S15	Structural Supports (Wood or Steel)	1,885	117	2.5%	6.2%
S15	Structural Supports (Wood or Steel)	4,325,670	212,047	2.5%	4.9%
S15	Structural Supports (Wood or Steel)	23,122	1,084	2.5%	4.7%
S15	Structural Supports (Wood or Steel)	629,338	29,385	2.5%	4.7%
S15	Structural Supports (Wood or Steel)	147,588	6,609	2.5%	4.5%
S16	STUDIES	570,706	-	0.0%	60.0%
S17	Sump Systems	133,385	5,906	2.6%	4.4%
S18	Surge Systems	1,310,265	96,494	3.2%	7.4%
S19	Station Switching	5,480,018	172,050	1.8%	3.1%
S19	Station Switching	245,441	7,327	1.8%	3.0%
S19	Station Switching	93,778	2,792	1.8%	3.0%
S20	Switching Systems - L.V.	1,574,416	49,848	2.8%	3.2%
S20	Switching Systems - L.V.	2,133	64	2.8%	3.0%
T01	Telecontrol System	2,332,193	112,785	1.1%	4.8%
T01	Telecontrol System	30,106	1,422	1.1%	4.7%
T01	Telecontrol System	102,503	4,749	1.1%	4.6%
T01	Telecontrol System	95,224	4,378	1.1%	4.6%
T01	Telecontrol System	1,751,469	79,736	1.1%	4.6%
T01	Telecontrol System	108,409	4,909	1.1%	4.5%
T01	Telecontrol System	19,679	875	1.1%	4.4%
T01	Telecontrol System	11,089	487	1.1%	4.4%
T01	Telecontrol System	636,862	27,892	1.1%	4.4%
T02	Test Equipment	442,967	26,982	0.6%	6.1%
T02	Test Equipment	33,893	2,013	0.6%	5.9%
T02	Test Equipment	10,040	594	0.6%	5.9%
T02	Test Equipment	32,858	1,896	0.6%	5.8%
T02	Test Equipment	7,028	387	0.6%	5.5%
T02	Test Equipment	43,877	2,404	0.6%	5.5%
T03	Tools & Equipment	3,072,038	191,866	1.8%	6.2%
T03	Tools & Equipment	1,802	111	1.8%	6.2%
T03	Tools & Equipment	6,774	417	1.8%	6.2%
T03	Tools & Equipment	27,752	1,699	1.8%	6.1%
T03	Tools & Equipment	76,485	4,659	1.8%	6.1%
T03	Tools & Equipment	51,131	3,099	1.8%	6.1%
T03	Tools & Equipment	96,626	5,827	1.8%	6.0%
T03	Tools & Equipment	18,592	1,297	1.8%	6.0%
T03	Tools & Equipment	80,631	4,790	1.8%	5.9%
T03	Tools & Equipment	14,297	845	1.8%	5.9%
T03	Tools & Equipment	351,397	20,740	1.8%	5.9%
T03	Tools & Equipment	3,938	228	1.8%	5.8%
T03	Tools & Equipment	44,145	2,547	1.8%	5.8%
T03	Tools & Equipment	11,939	686	1.8%	5.7%
T03	Tools & Equipment	3,282	188	1.8%	5.7%
T03	Tools & Equipment	7,925	551	1.8%	5.7%
T03	Tools & Equipment	15,803	894	1.8%	5.7%
T03	Tools & Equipment	1,325	75	1.8%	5.6%
T03	Tools & Equipment	42,781	2,402	1.8%	5.6%
T03	Tools & Equipment	20,707	1,156	1.8%	5.6%
T03	Tools & Equipment	319,131	17,730	1.8%	5.6%
T03	Tools & Equipment	33,187	1,587	1.8%	4.8%
T04	Towers	53,848,232	1,272,005	1.8%	2.4%
T04	Towers	23,499	551	1.8%	2.3%
T04	Towers	59,215	1,380	1.8%	2.3%
T04	Towers	17,630	409	1.8%	2.3%
T04	Towers	67,919	1,573	1.8%	2.3%
T05	Transformers - Other	12,000	338	1.7%	3.2%
T05	Transformers - Other	35,603,118	1,056,748	1.7%	3.0%
T05	Transformers - Other	6,223	185	1.7%	3.0%
T05	Transformers - Other	6,238	185	1.7%	3.0%
T05	Transformers - Other	11,285	333	1.7%	2.9%

UOP	Unit of Property	2015		Original Cost	Accrual	Deemed Cost	Accrual
		2015 Cost	Depreciation	Rate	Rate	Rate	Rate
T05	Transformers - Other	9,473	278	1.7%		2.9%	
T05	Transformers - Other	25,681	752	1.7%		2.9%	
T05	Transformers - Other	37,444	1,093	1.7%		2.9%	
T05	Transformers - Other	47,714	1,390	1.7%		2.9%	
T05	Transformers - Other	634,490	18,436	1.7%		2.9%	
T05	Transformers - Other	64,724	1,872	1.7%		2.9%	
T05	Transformers - Other	25,348	729	1.7%		2.9%	
T05	Transformers - Other	29,366	843	1.7%		2.9%	
T05	Transformers - Other	80,655	2,310	1.7%		2.9%	
T05	Transformers - Other	25,375	725	1.7%		2.9%	
T05	Transformers - Other	113,484	3,235	1.7%		2.9%	
T05	Transformers - Other	60,653	1,725	1.7%		2.8%	
T05	Transformers - Other	582,764	16,540	1.7%		2.8%	
T05	Transformers - Other	207,320	5,868	1.7%		2.8%	
T05	Transformers - Other	1,931,280	54,530	1.7%		2.8%	
T06	Transformers - Pad Mount	1,440,841	50,827	2.1%		3.4%	
T06	Transformers - Pad Mount	148,272	4,888	2.1%		3.3%	
T06	Transformers - Pad Mount	121,956	3,955	2.1%		3.2%	
T06	Transformers - Pad Mount	34,677	1,116	2.1%		3.2%	
T06	Transformers - Pad Mount	60,217	1,927	2.1%		3.2%	
T06	Transformers - Pad Mount	709,052	22,630	2.1%		3.2%	
T07	Transformers - Pole Mounted	9,274	486	3.1%		5.2%	
T07	Transformers - Pole Mounted	11,054,203	526,006	3.1%		4.7%	
T07	Transformers - Pole Mounted	17,202	800	3.1%		4.7%	
T07	Transformers - Pole Mounted	136,972	6,347	3.1%		4.6%	
T07	Transformers - Pole Mounted	103,095	4,917	3.1%		4.6%	
T07	Transformers - Pole Mounted	20,053	922	3.1%		4.6%	
T07	Transformers - Pole Mounted	6,005	275	3.1%		4.6%	
T07	Transformers - Pole Mounted	63,033	2,865	3.1%		4.5%	
T07	Transformers - Pole Mounted	1,847,634	83,747	3.1%		4.5%	
T07	Transformers - Pole Mounted	1,241	56	3.1%		4.5%	
T07	Transformers - Pole Mounted	5,728	255	3.1%		4.4%	
T07	Transformers - Pole Mounted	19,065	835	3.1%		4.4%	
T07	Transformers - Pole Mounted	3,437	150	3.1%		4.4%	
T07	Transformers - Pole Mounted	2,112,607	91,876	3.1%		4.3%	
T07	Transformers - Pole Mounted	9,593	270	3.1%		2.8%	
T09	Turbines	1,707,617	55,084	3.2%		19.4%	
T09	Turbines	555,262	58,013	3.2%		17.9%	
T09	Turbines	169,486	22,107	3.2%		17.4%	
T09	Turbines	214,388	35,731	3.2%		16.7%	
T09	Turbines	(3,323,568)	(469,044)	3.2%		14.0%	
T09	Turbines	0	-	3.2%		10.0%	
T09	Turbines	35,287,553	1,348,831	3.2%		3.8%	
V01	Vacumm Cleaning System	6,099	209	32.0%		3.4%	
V02	Valves - Penstock	5,274,002	118,583	1.8%		2.2%	
V04	Vehicles - 3/4 ton and Under	652,828	164,033	10.4%		37.5%	
V04	Vehicles - 3/4 ton and Under	57,035	17,925	10.4%		34.3%	
V04	Vehicles - 3/4 ton and Under	311,350	95,799	10.4%		30.8%	
V04	Vehicles - 3/4 ton and Under	104,322	31,297	10.4%		30.0%	
V04	Vehicles - 3/4 ton and Under	28,075	7,835	10.4%		27.9%	
V04	Vehicles - 3/4 ton and Under	27,943	6,843	10.4%		24.5%	
V04	Vehicles - 3/4 ton and Under	26,462	6,351	10.4%		24.0%	
V04	Vehicles - 3/4 ton and Under	584,678	137,571	10.4%		23.5%	
V04	Vehicles - 3/4 ton and Under	34,510	7,964	10.4%		23.1%	
V04	Vehicles - 3/4 ton and Under	9,126	2,066	10.4%		22.6%	
V04	Vehicles - 3/4 ton and Under	81,718	-	10.4%		20.0%	
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	2,152,895	189,245	2.3%		8.7%	
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	307,372	26,536	2.3%		8.6%	
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	159,883	13,704	2.3%		8.6%	
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	235,337	19,611	2.3%		8.3%	
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	792,597	63,408	2.3%		8.0%	
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	143,463	11,326	2.3%		7.9%	
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	218,013	16,988	2.3%		7.8%	
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	178,767	13,751	2.3%		7.7%	
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	964,710	71,904	2.3%		7.5%	
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	360,616	20,412	2.3%		5.7%	
V06	Vehicles - Cars, Staion Wagons & Vans	262,034	-	11.4%		52.2%	
V06	Vehicles - Cars, Staion Wagons & Vans	52,993	7,571	11.4%		42.9%	
V06	Vehicles - Cars, Staion Wagons & Vans	26,215	5,243	11.4%		40.0%	
V06	Vehicles - Cars, Staion Wagons & Vans	74,681	18,671	11.4%		37.5%	
V06	Vehicles - Cars, Staion Wagons & Vans	28,837	7,865	11.4%		36.4%	
V06	Vehicles - Cars, Staion Wagons & Vans	18,909	5,818	11.4%		30.8%	

UOP	Unit of Property	2015		Original Cost Accrual	Deemed Cost Accrual
		2015 Cost	Depreciation	Rate	Rate
V06	Vehicles - Cars, Staion Wagons & Vans	67,574	19,307	11.4%	28.6%
V06	Vehicles - Cars, Staion Wagons & Vans	34,059	9,505	11.4%	27.9%
W01	Water Regulating Structures	18,454,117	367,856	2.5%	2.0%
W02	Water Supply System	1,448,814	104,106	3.8%	7.2%
W02	Water Supply System	8,620	581	3.8%	6.7%
W03	Water Systems - Feed	215,234	5,979	0.4%	16.7%
W03	Water Systems - Feed	170,886	24,414	0.4%	14.3%
W03	Water Systems - Feed	2,685	-	0.4%	10.0%
W03	Water Systems - Feed	198,113	10,074	0.4%	5.1%
W04	Water Treatment	652,922	82,474	1.6%	12.6%
W04	Water Treatment	959,113	119,889	1.6%	12.5%
W04	Water Treatment	0	-	1.6%	10.0%
W04	Water Treatment	535,626	38,717	1.6%	7.2%
		1,342,838,216	40,486,259		

Whole Life

B01	Battery & Power Systems	453,819	22,691	6.7%	5.0%
B06	Buildings - Metal	10,828,615	170,717	0.7%	1.8%
B07	Bus Duct Generator	630,304	18,009	2.4%	2.9%
C09	Circuit Breakers	857,213	15,586	1.8%	1.8%
C10	Compressed Air Systems	7,563,642	189,091	1.6%	2.5%
C15	Control, Meter / Relaying	2,143,032	71,435	2.9%	3.3%
C16	Cooling Systems	3,151,518	78,788	1.3%	2.5%
D02	Diesel Systems & Engines	1,134,546	30,255	2.4%	4.0%
D03	Disconnect Switches	1,272,200	28,271	2.2%	2.2%
F02	Fencing	302,546	6,437	1.1%	2.1%
F03	Fire Fighting Equipment	2,496,002	55,467	1.3%	2.2%
F06	Fuel Systems	7,059,400	139,087	1.1%	2.0%
G01	Gas Turbine Systems	29,477,745	812,507	0.9%	2.9%
G03	Generators	30,884,873	435,556	1.7%	1.5%
M03	MetalClad Switchgear cub/Equ 4kv/600v	277,334	9,245	2.6%	3.3%
P05	Pole Structures - Wood	756,364	14,271	2.3%	1.9%
P07	Poles - Wood	3,855,321	104,198	2.0%	2.7%
P12	Protective Control & Relay Panels	239,515	7,984	4.2%	3.3%
R07	Reactors & Resistors	74,835	1,871	3.6%	2.5%
S01	Scada Equipment	756,364	37,818	2.7%	5.0%
S07	Stacks	3,781,821	86,667	1.1%	2.5%
S10	Station Service	630,304	15,758	4.3%	2.5%
S17	Sump Systems	428,606	12,246	2.6%	2.9%
T05	Transformers - Other	3,730,596	67,829	1.7%	1.8%
T06	Transformers - Pad Mount	289,940	7,248	2.1%	2.5%
T09	Turbines	8,824,249	161,778	3.2%	2.0%
V03	Vehicles - 1 ton	51,648	6,456	0.0%	12.5%
W03	Water Systems - Feed	2,436,148	-	0.4%	2.2%
W04	Water Treatment	4,160,003	112,156	1.6%	2.9%
		128,548,502	2,719,418		

Holyrood Accelerated Assets - December 31, 2020 Truncation Date

F03.1	Fire Fighting Equipment	290,151	12,744
B01.1	Battery & Power Systems	86,099	8,283
S07.1	Stacks	19,519	3,840
S07.1	Stacks	2,159,955	272,836
S07.1	Stacks	2,607,237	315,277
W04.1	Water Treatment	317,359	45,340
W04.1	Water Treatment	1,455,483	178,023
W03.1	Water Systems - Feed	398,320	-
W03.1	Water Systems - Feed	95,600	18,807
W03.1	Water Systems - Feed	776,429	69,727
S08.1	STATIC EXCITATION SYSTEM	729,359	90,723
E03.1	Environmental Equipment	48,171	9,175
E03.1	Environmental Equipment	576,248	72,031
B05.1	Buildings - Other	859,162	107,395
C01.1	Cables - Telecontrol	42,606	5,326
I02.1	Instrumentation	8,698	1,711
I02.1	Instrumentation	2,318,391	166,879
T09.1	Turbines	5,124,796	1,008,135
T09.1	Turbines	1,087,015	155,229
T09.1	Turbines	9,039,521	1,261,907
T09.1	Turbines	4,790,331	563,549
B02.1	Boiler System	93,433	-
B02.1	Boiler System	376,809	74,111
B02.1	Boiler System	82,687	11,955

UOP	Unit of Property	2015 Cost	2015 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
B02.1	Boiler System	1,334,627	168,584		
B02.1	Boiler System	10,407,515	1,291,822		
C12.1	Condensers	386,962	48,371		
P12.1	Protective Control & Relay Panels	65,847	8,231		
F06.1	Fuel Systems	488,620	69,803		
F06.1	Fuel Systems	1,140,214	152,028		
F06.1	Fuel Systems	2,596,136	334,897		
F06.1	Fuel Systems	775,336	97,928		
F06.1	Fuel Systems	3,232,847	366,088		
G03.1	Generators	57,650	11,341		
G03.1	Generators	719,855	125,192		
G03.1	Generators	389,227	25,111		
G03.1	Generators	62,124	7,762		
I05.1	Inverters	10,794	1,349		
B06.1	Buildings - Metal	51,935	6,492		
M02.1	Marine Terminal	175,342	21,918		
T03.1	Tools & Equipment	268,073	33,509		
A04.1	Auxiliary Power Systems	492,554	61,569		
M10.1	Misc Units of Prop	1,437,566	282,882		
M10.1	Misc Units of Prop	145,993	24,332		
C15.1	Control, Meter / Relaying	115,036	14,531		
T05.1	Transformers - Other	126,690	16,892		
L03.1	Land Improvements	1,281	160		
R13.1	Roads	248	8		
P10.1	Powerhouse	1,133,208	27,303		
C03.1	Cables - Under Ground	68,519	2,010		
C07.1	Chemical Feed Systems	16,813	2,102		
G06.1	Govenors	773,352	93,832		
C04.1	Cables - Above Ground	78,084	2,947		
F04.1	Footings & Foundations	10,668	327		
G01.1	Gas Turbine Systems	887	49		
O02.1	Office Furniture	16,483	2,060		
		59,963,868	7,754,435		
Asset Retirement Obligations					
M10	Misc Units of Prop	20,438,077	2,581,654		
T05	Transformers - Other	1,098,502	40,444		
		21,536,579	2,622,098		
Adjustments					
	Assets related to CIAC's	14,184,714	-		
		14,184,714	-		
Total					
		1,828,940,163	63,222,084		
Total (000's)					
		1,828,940	63,222		
Per GRA Schedule 4-I Page 1 of 1					
			63,222		
Per GRA Schedule 4-II Page 5 of 9					
		1,828,940			

Depreciation Schedule
2016 Actuals

UOP	Unit of Property	2016 Cost	2016 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
Average Service Life					
A01	Aircraft Landing Strip	53,692	1811	7.5%	16.7%
A04	Auxiliary Power Systems	2,388,160	185621	4.3%	8.6%
B01	Battery & Power Systems	2,137,072	123114	6.7%	6.9%
B02	Boiler System	158,323	166	2.5%	3.1%
B03	Booms - Timber	88,571	3908	0.5%	4.4%
B04	Bridges	680,217	3716	0.6%	2.2%
B05	Buildings - Other	12,123,641	158448	1.3%	2.4%
B06	Buildings - Metal	1,289,194	22967	0.7%	2.5%
B07	Bus Duct Generator	78,298	1558	2.4%	4.9%
B08	Buswork & Hardware	649,453	23667	2.6%	5.2%
C01	Cables - Telecontrol	16,935	428	0.8%	3.0%
C02	Cable - Submarine	1,509,034	4518	1.3%	3.6%
C03	Cables - Under Ground	2,246,843	39769	1.0%	2.8%
C04	Cables - Above Ground	351,251	9514	1.6%	3.5%
C06	Capictors	0	0	5.6%	6.5%
C09	Circuit Breakers	37,572,407	734170	1.8%	2.9%
C10	Compressed Air Systems	4,402,821	136295	1.6%	3.3%
C11	Computers	5,304,460	1508704	9.2%	33.3%
C13	Conductor - Transmission	193,721	3981	2.0%	2.7%
C14	Conductor - Distribution	5,601,744	123163	1.3%	2.3%
C15	Control, Meter / Relaying	8,900,055	343263	2.9%	5.2%
C16	Cooling Systems	2,975,899	71762	1.3%	2.8%
C17	Counterpoise	0	0	2.4%	3.3%
C18	Cranes	873,055	-43496	1.9%	2.1%
D01	Dams, Dykes, Canals & Tunnels	509,388	2572	1.4%	1.4%
D02	Diesel Systems & Engines	15,699,957	586556	2.4%	5.2%
D03	Disconnect Switches	6,014,052	177714	2.2%	3.9%
D04	Dykes and Liners	49,895	1516	0.5%	3.0%
E02	EMS Equipment	116,824	449	0.1%	4.9%
E03	Environmental Equipment	255,571	-46842	2.6%	3.5%
F01	FALL ARREST EQUIPMENT	968,714	98632	11.6%	12.6%
F02	Fencing	1,407,012	30482	1.1%	2.6%
F03	Fire Fighting Equipment	4,054,584	68805	1.3%	2.7%
F04	Footings & Foundations	6,242,354	127422	2.2%	2.9%
F05	FREQ CONVERSION	46,889	299	2.4%	2.6%
F06	Fuel Systems	5,172,766	-98251	1.1%	2.2%
G01	Gas Turbine Systems	14,657,037	612079	0.9%	5.0%
G02	Gates	3,950,500	69124	1.7%	1.9%
G03	Generators	18,310,868	-534618	1.7%	2.4%
G04	Generator - Windings	14,850,296	791674	0.3%	5.8%
G05	Glycol Systems	0	0	0.9%	4.4%
G06	Govenors	0	0	3.8%	4.0%
G07	Ground Wire System	1,796,234	6658	1.9%	2.7%
I02	Instrumentation	992,068	18304	3.1%	4.4%
I03	Insulators	5,528,742	161455	3.8%	5.4%
I04	Intake Structures	288,656	327	1.4%	1.4%
I05	Inverters	55,448	3430	2.0%	6.2%
L02	Land Acquisitions	5,072,678	0	0.0%	0.0%
L03	Land Improvments	757,096	25521	1.5%	3.4%
L04	Lighting Systems	456,350	-15828	1.7%	6.0%
L05	Lightning Arrestors	429,188	8743	1.4%	2.0%
M01	Main Breakers	0	0	1.7%	2.7%
M03	MetalClad Switchgear cub/Equ 4kv/600v	338,633	19543	2.6%	11.9%
M04	Meter Test Switches	0	0	2.1%	5.9%
M05	Metering Tanks	235,477	13586	2.8%	5.8%
M06	METERS - DIGITAL	2,626,015	127701	5.7%	7.2%
M07	METERS - ANALOGUE	0	0	3.0%	12.4%
M08	METERS - OTHER	0	0	5.3%	8.6%
M10	Misc Units of Prop	430,525	60073	5.7%	14.0%

M11	MOBILE - A.T.V.'S & SNOWMOBILES	1,692,511	306807	11.8%	19.7%
M12	MOBILE - AIR COMPRESSOR,ATTACHMENT & BOA'	35,882	1107	1.1%	5.3%
M13	MOBILE - ARGO'S	88,553	17219	1.8%	33.3%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILE	2,411,725	122528	2.1%	5.7%

UOP	Unit of Property	2016 Cost	2016 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
M16	Multiplex Equipment	283,668	4980	2.3%	8.3%
O01	Office Equipment	1,226,059	18348	1.5%	5.5%
O02	Office Furniture	124,577	6782	0.6%	5.9%
P02	PABX - Priv Auto Branch Exch	0	0	2.9%	6.1%
P03	Penstock	6,589,225	22186	2.0%	2.0%
P04	Pole Cribs & Pole Hardware	33,354,129	626159	1.6%	2.4%
P05	Pole Structures - Wood	20,287,770	217983	2.3%	3.0%
P06	Poles - Concrete	24,097	4073	4.3%	16.9%
P07	Poles - Wood	15,244,180	482049	2.0%	3.4%
P08	Power Line Carrier	340,147	23024	1.6%	6.5%
P09	Power Systems	61,530	5389	7.0%	8.8%
P10	Powerhouse	3,511,938	23877	1.7%	1.8%
P11	Printers	872,890	236165	14.0%	32.4%
P12	Protective Control & Relay Panels	5,055,361	148937	4.2%	5.2%
R01	Radio Towers (Wood or Steel)	236,673	8867	1.2%	3.5%
R02	Radios - Fixed Microwave Equipment	981,177	65615	1.9%	6.7%
R03	Radios - Fixed UHF Equipment	14,665	248	6.1%	7.3%
R04	Radios - Fixed VHF Equipment	0	0	1.3%	7.8%
R05	Radios - Mobile VHF Base Station	282,109	24377	6.1%	8.1%
R06	Ramps - Yard Storage	151,259	7317	2.8%	4.8%
R07	Reactors & Resistors	105,580	910	3.6%	3.9%
R08	Reclosers	1,675,171	61347	1.9%	3.7%
R09	Regulators	992,003	35564	2.3%	4.1%
R11	Revenue Metering	1,005,811	29242	4.4%	6.0%
R12	Right - of - Ways	1,334,494	35331	2.3%	2.9%
R13	Roads	4,551,104	54208	3.6%	3.0%
R14	Routers & Lan	1,434,445	429212	7.1%	33.3%
R15	Runner	854,307	0	5.0%	7.0%
S01	Scada Equipment	382,237	18359	2.7%	6.3%
S03	Servers	966,715	230748	9.6%	33.3%
S04	Sewage Disposal System	0	0	1.0%	2.7%
S05	Software	6,979,264	718005	3.7%	13.0%
S06	Spillway Structures	596,531	4393	1.4%	1.4%
S07	Stacks	48,377	611	1.1%	3.0%
S08	STATIC EXCITATION SYSTEM	1,966,196	109346	2.8%	5.7%
S09	STATIC EXCITATION - XFORMERS	0	0	2.3%	14.0%
S10	Station Service	1,794,312	70577	4.3%	5.7%
S11	Stop Logs	286,363	6872	2.2%	2.4%
S13	Storm & Yard Drainage	111,393	4100	0.7%	3.7%
S14	Street Lights	934,148	58804	5.6%	7.5%
S15	Structural Supports (Wood or Steel)	1,502,070	56341	2.5%	4.5%
S16	STUDIES	0	0	0.0%	27.3%
S17	Sump Systems	0	0	2.6%	4.1%
S18	Surge Systems	5,406,890	200485	3.2%	6.4%
S19	Station Switching	1,751,091	50056	1.8%	2.9%
S20	Switching Systems - L.V.	495,150	14744	2.8%	3.0%
T01	Telecontrol System	2,608,454	69324	1.1%	4.4%
T02	Test Equipment	440,786	22914	0.6%	5.4%
T03	Tools & Equipment	2,668,264	123921	1.8%	5.5%
T04	Towers	9,017,162	17912	1.8%	2.3%
T05	Transformers - Other	23,884,184	314278	1.7%	2.8%
T06	Transformers - Pad Mount	17,967,881	475585	2.1%	3.2%
T07	Transformers - Pole Mounted	15,453,334	617020	3.1%	4.3%
T09	Turbines	6,165,804	174408	3.2%	3.6%
V01	Vacumm Cleaning System	33,047	265	32.0%	3.2%
V02	Valves - Penstock	543,757	6602	1.8%	2.2%
V04	Vehicles - 3/4 ton and Under	3,652,006	615235	10.4%	21.4%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSI	5,849,455	431650	2.3%	7.4%
V06	Vehicles - Cars, Staion Wagons & Vans	944,372	287139	11.4%	25.5%
V07	VEHICLES - DUMP TRUCKS	0	0	0.5%	6.1%

W01	Water Regulating Structures	0	0	2.5%	1.9%
W02	Water Supply System	507,084	31841	3.8%	6.3%
W03	Water Systems - Feed	569,206	-26533	0.4%	4.6%
W04	Water Treatment	1,612,035	-199839	1.6%	6.3%
		<u>420,869,271</u>	<u>13299190</u>		

UOP	Unit of Property	2016 Cost	2016 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
Remaining Life					
A01	Aircraft Landing Strip	104,564	26141	7.5%	25.0%
A04	Auxiliary Power Systems	1,419,672	151120	4.3%	10.3%
A04	Auxiliary Power Systems	54,271	5128	4.3%	9.4%
A04	Auxiliary Power Systems	211,494	18258	4.3%	8.6%
B01	Battery & Power Systems	3,061,652	249383	6.7%	8.1%
B01	Battery & Power Systems	40,806	3139	6.7%	7.7%
B01	Battery & Power Systems	505,462	38634	6.7%	7.6%
B01	Battery & Power Systems	22,695	1724	6.7%	7.6%
B01	Battery & Power Systems	49,755	3755	6.7%	7.5%
B01	Battery & Power Systems	50,771	3670	6.7%	7.2%
B01	Battery & Power Systems	135,041	9646	6.7%	7.1%
B01	Battery & Power Systems	421,838	29953	6.7%	7.1%
B01	Battery & Power Systems	275,608	19228	6.7%	7.0%
B01	Battery & Power Systems	30,883	2209	6.7%	6.9%
B02	Boiler System	1,305,613	42807	2.5%	3.3%
B03	Booms - Timber	23,768	1150	0.5%	4.8%
B04	Bridges	946,269	21837	0.6%	2.3%
B04	Bridges	18,735	423	0.6%	2.3%
B05	Buildings - Other	115,442	3899	1.3%	3.4%
B05	Buildings - Other	27,515,079	696979	1.3%	2.5%
B05	Buildings - Other	686,555	17022	1.3%	2.5%
B05	Buildings - Other	232,808	5760	1.3%	2.5%
B05	Buildings - Other	159,753	3936	1.3%	2.5%
B05	Buildings - Other	2,984,623	73239	1.3%	2.5%
B05	Buildings - Other	1,265,444	30310	1.3%	2.4%
B06	Buildings - Metal	4,666,241	122656	0.7%	2.6%
B06	Buildings - Metal	30,793	788	0.7%	2.6%
B07	Bus Duct Generator	0	0	2.4%	10.0%
B07	Bus Duct Generator	355,011	19104	2.4%	5.4%
B08	Buswork & Hardware	2,354,810	136227	2.6%	5.7%
B08	Buswork & Hardware	560,105	28935	2.6%	5.2%
C01	Cables - Telecontrol	376,387	11886	0.8%	3.2%
C02	Cable - Submarine	2,776,722	107486	1.3%	3.9%
C03	Cables - Under Ground	68,519	28228	1.0%	12.5%
C03	Cables - Under Ground	509,670	14954	1.0%	2.9%
C03	Cables - Under Ground	270,780	7522	1.0%	2.8%
C04	Cables - Above Ground	3,545,616	133797	1.6%	3.8%
C04	Cables - Above Ground	254,398	9277	1.6%	3.6%
C04	Cables - Above Ground	430,842	15161	1.6%	3.5%
C06	Capictors	690,109	51119	5.6%	7.4%
C07	Chemical Feed Systems	13,291	2615	0.0%	19.7%
C09	Circuit Breakers	9,021,395	281679	1.8%	3.1%
C09	Circuit Breakers	45,151	1379	1.8%	3.1%
C09	Circuit Breakers	56,770	1729	1.8%	3.0%
C09	Circuit Breakers	53,540	1627	1.8%	3.0%
C09	Circuit Breakers	24,818	748	1.8%	3.0%
C09	Circuit Breakers	93,807	2807	1.8%	3.0%
C09	Circuit Breakers	12,754	373	1.8%	2.9%
C09	Circuit Breakers	549	0	1.8%	2.9%
C09	Circuit Breakers	512,221	14919	1.8%	2.9%
C09	Circuit Breakers	2,469,993	71768	1.8%	2.9%
C10	Compressed Air Systems	352,033	7184	1.6%	24.5%
C10	Compressed Air Systems	4,393	380	1.6%	5.9%
C10	Compressed Air Systems	2,048,876	72956	1.6%	3.6%
C10	Compressed Air Systems	36,890	1283	1.6%	3.5%
C10	Compressed Air Systems	529,326	18253	1.6%	3.4%

C11	Computers	133,895	0	9.2%	100.0%
C11	Computers	1,240	0	9.2%	92.3%
C11	Computers	12,367	0	9.2%	85.7%
C11	Computers	175,108	0	9.2%	80.0%
C11	Computers	5,281	0	9.2%	75.0%
C11	Computers	3,754	0	9.2%	70.6%
C11	Computers	23,533	0	9.2%	66.7%
C11	Computers	4,077	0	9.2%	63.2%
C11	Computers	3,781	0	9.2%	54.5%
C11	Computers	10,954	0	9.2%	52.2%
C11	Computers	15,689	0	9.2%	48.0%

UOP	Unit of Property	2016 Cost	2016 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
C11	Computers	73,425	0	9.2%	46.2%
C11	Computers	8,211	0	9.2%	41.4%
C11	Computers	1,062	0	9.2%	40.0%
C11	Computers	29,445	0	9.2%	37.5%
C11	Computers	7,863	0	9.2%	36.4%
C11	Computers	21,337	0	9.2%	35.3%
C11	Computers	68,143	0	9.2%	34.3%
C11	Computers	11,710	9586	9.2%	28.6%
C11	Computers	601	75	9.2%	12.5%
C13	Conductor - Transmission	42,025,239	1218119	2.0%	2.9%
C14	Conductor - Distribution	11,013,480	264883	1.3%	2.4%
C14	Conductor - Distribution	662,788	15595	1.3%	2.4%
C14	Conductor - Distribution	1,513,153	34785	1.3%	2.3%
C15	Control, Meter / Relaying	54,754	3712	2.9%	6.8%
C15	Control, Meter / Relaying	8,996,327	528315	2.9%	5.8%
C15	Control, Meter / Relaying	268,033	15316	2.9%	5.7%
C15	Control, Meter / Relaying	47,805	2693	2.9%	5.6%
C15	Control, Meter / Relaying	114,687	6431	2.9%	5.6%
C15	Control, Meter / Relaying	2,554	141	2.9%	5.5%
C15	Control, Meter / Relaying	196,018	10596	2.9%	5.4%
C15	Control, Meter / Relaying	622,968	32645	2.9%	5.2%
C16	Cooling Systems	14,882	2007	1.3%	13.5%
C16	Cooling Systems	1,738,821	52504	1.3%	3.0%
C16	Cooling Systems	325,070	9445	1.3%	2.9%
C16	Cooling Systems	47,217	1369	1.3%	2.9%
C17	Counterpoise	2,310,209	81298	2.4%	3.5%
C18	Cranes	5,638,303	122954	1.9%	2.2%
C18	Cranes	106,538	2274	1.9%	2.1%
D01	Dams, Dykes, Canals & Tunnels	339,516,127	4787551	1.4%	1.4%
D01	Dams, Dykes, Canals & Tunnels	113,664	1570	1.4%	1.4%
D01	Dams, Dykes, Canals & Tunnels	1,187,178	16300	1.4%	1.4%
D02	Diesel Systems & Engines	17,137	3729	2.4%	16.7%
D02	Diesel Systems & Engines	467,266	67556	2.4%	14.5%
D02	Diesel Systems & Engines	174,684	24661	2.4%	14.1%
D02	Diesel Systems & Engines	222,896	31102	2.4%	14.0%
D02	Diesel Systems & Engines	103,004	24581	2.4%	13.6%
D02	Diesel Systems & Engines	215,789	29095	2.4%	13.5%
D02	Diesel Systems & Engines	15,384	14046	2.4%	13.0%
D02	Diesel Systems & Engines	146,461	18548	2.4%	12.9%
D02	Diesel Systems & Engines	154,635	20844	2.4%	12.8%
D02	Diesel Systems & Engines	95,312	12040	2.4%	12.6%
D02	Diesel Systems & Engines	5,885,727	452941	2.4%	12.5%
D02	Diesel Systems & Engines	8,573,249	515052	2.4%	5.8%
D02	Diesel Systems & Engines	706,122	64515	2.4%	5.7%
D02	Diesel Systems & Engines	52,999	3000	2.4%	5.7%
D02	Diesel Systems & Engines	84,724	4729	2.4%	5.6%
D02	Diesel Systems & Engines	2,551,076	143682	2.4%	5.5%
D02	Diesel Systems & Engines	242,203	14988	2.4%	5.5%
D02	Diesel Systems & Engines	193,466	10794	2.4%	5.3%
D02	Diesel Systems & Engines	138,321	8855	2.4%	5.0%
D03	Disconnect Switches	3,632,290	691865	2.2%	19.0%
D03	Disconnect Switches	4,297,811	182475	2.2%	4.2%
D03	Disconnect Switches	3,493	145	2.2%	4.2%

D03	Disconnect Switches	45,601	1874	2.2%	4.1%
D03	Disconnect Switches	50,216	2043	2.2%	4.1%
D03	Disconnect Switches	600,155	24249	2.2%	4.0%
D03	Disconnect Switches	44,840	1764	2.2%	3.9%
D03	Disconnect Switches	47,080	1834	2.2%	3.9%
D03	Disconnect Switches	102,391	3978	2.2%	3.9%
D03	Disconnect Switches	5,008	195	2.2%	3.9%
D03	Disconnect Switches	1,193,590	46353	2.2%	3.9%
D03	Disconnect Switches	48,299	1558	2.2%	3.2%
D04	Dykes and Liners	232,773	7529	0.5%	3.2%
D04	Dykes and Liners	463,025	14545	0.5%	3.1%
E01	Elevators	0	0	0.0%	11.2%
E02	EMS Equipment	2,430	174	0.1%	7.1%
E02	EMS Equipment	54,090	7256	0.1%	5.4%
E02	EMS Equipment	11,295	587	0.1%	5.2%
UOP	Unit of Property	2016 Cost	2016 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
E03	Environmental Equipment	82,482	3103	2.6%	3.8%
F01	FALL ARREST EQUIPMENT	881,910	149287	11.6%	16.9%
F01	FALL ARREST EQUIPMENT	47,680	7064	11.6%	14.8%
F01	FALL ARREST EQUIPMENT	76,796	11238	11.6%	14.6%
F01	FALL ARREST EQUIPMENT	180,089	22990	11.6%	12.8%
F01	FALL ARREST EQUIPMENT	52,903	6613	11.6%	12.5%
F02	Fencing	0	0	1.1%	10.0%
F02	Fencing	1,680,421	46786	1.1%	2.8%
F02	Fencing	790,639	21465	1.1%	2.7%
F02	Fencing	27,647	734	1.1%	2.7%
F02	Fencing	264,812	6999	1.1%	2.6%
F03	Fire Fighting Equipment	370,336	-46779	1.3%	6.3%
F03	Fire Fighting Equipment	3,548,703	99894	1.3%	2.8%
F03	Fire Fighting Equipment	2,646	74	1.3%	2.8%
F03	Fire Fighting Equipment	151,427	4138	1.3%	2.7%
F03	Fire Fighting Equipment	112,855	3003	1.3%	2.7%
F04	Footings & Foundations	15,024	605	2.2%	4.0%
F04	Footings & Foundations	0	0	2.2%	3.7%
F04	Footings & Foundations	8,659,473	265935	2.2%	3.1%
F04	Footings & Foundations	63,116	1829	2.2%	2.9%
F05	FREQ CONVERSION	755,877	20338	2.4%	2.7%
F06	Fuel Systems	6,018,520	137325	1.1%	2.3%
F06	Fuel Systems	99,083	2252	1.1%	2.3%
F06	Fuel Systems	202,773	4565	1.1%	2.3%
F06	Fuel Systems	105,685	2371	1.1%	2.2%
F06	Fuel Systems	1,272,687	28440	1.1%	2.2%
F06	Fuel Systems	329,591	7244	1.1%	2.2%
F06	Fuel Systems	195,937	4283	1.1%	2.2%
G01	Gas Turbine Systems	3,977,313	238261	0.9%	5.6%
G01	Gas Turbine Systems	47,083	2489	0.9%	5.3%
G01	Gas Turbine Systems	164,432	8654	0.9%	5.3%
G01	Gas Turbine Systems	371,640	18817	0.9%	5.1%
G02	Gates	260,497	7446	1.7%	2.8%
G02	Gates	12,807,488	257867	1.7%	2.0%
G02	Gates	31,948	619	1.7%	1.9%
G03	Generators	37,521,968	952071	1.7%	2.5%
G03	Generators	187,029	4637	1.7%	2.5%
G03	Generators	828,933	20118	1.7%	2.4%
G04	Generator - Windings	4,027,347	265539	0.3%	6.6%
G05	Glycol Systems	98,436	4763	0.9%	4.8%
G06	Govenors	6,562,987	287430	3.8%	4.4%
G07	Ground Wire System	4,876,312	140661	1.9%	2.9%
G07	Ground Wire System	29,503	841	1.9%	2.9%
G07	Ground Wire System	19,537	556	1.9%	2.8%
G07	Ground Wire System	42,198	1197	1.9%	2.8%
G07	Ground Wire System	24,004	679	1.9%	2.8%
G07	Ground Wire System	58,267	1645	1.9%	2.8%
G07	Ground Wire System	51,066	1438	1.9%	2.8%
G07	Ground Wire System	42,894	1206	1.9%	2.8%

G07	Ground Wire System	619,288	16928	1.9%	2.7%
I02	Instrumentation	728,997	35417	3.1%	4.9%
I02	Instrumentation	45,204	2009	3.1%	4.4%
I03	Insulators	22,353,036	1341154	3.8%	6.0%
I03	Insulators	462,292	26291	3.8%	5.7%
I03	Insulators	32,462	1787	3.8%	5.5%
I03	Insulators	140,841	7717	3.8%	5.5%
I03	Insulators	26,106	1424	3.8%	5.5%
I03	Insulators	33,437	1871	3.8%	5.4%
I03	Insulators	75,904	4085	3.8%	5.4%
I04	Intake Structures	18,225,951	254316	1.4%	1.4%
I05	Inverters	116,423	8218	2.0%	7.1%
I05	Inverters	4,811	307	2.0%	6.4%
L03	Land Improvments	4,874,285	176179	1.5%	3.6%
L03	Land Improvments	62,414	2184	1.5%	3.5%
L03	Land Improvments	48,428	1675	1.5%	3.5%
L04	Lighting Systems	114,917	8857	1.7%	6.8%
L04	Lighting Systems	92,562	5582	1.7%	6.0%
L05	Lightning Arrestors	0	0	1.4%	10.0%

UOP	Unit of Property	2016 Cost	Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
L05	Lightning Arrestors	3,428,180	72911	1.4%	2.1%
L05	Lightning Arrestors	50,291	1148	1.4%	2.1%
L05	Lightning Arrestors	19	2	1.4%	2.0%
L05	Lightning Arrestors	65,803	1343	1.4%	2.0%
L06	LINE COUPLING EQUIPMENT	0	0	0.0%	10.0%
M01	Main Breakers	288,042	8230	1.7%	2.9%
M02	Marine Terminal	1,036,096	97610	12.5%	12.5%
M02	Marine Terminal	0	0	0.0%	10.0%
M03	MetalClad Switchgear cub/Equ 4kv/600v	285,888	44554	2.6%	15.6%
M03	MetalClad Switchgear cub/Equ 4kv/600v	0	0	2.6%	10.0%
M04	Meter Test Switches	13,519	906	2.1%	6.7%
M05	Metering Tanks	59,554	4331	2.8%	7.3%
M05	Metering Tanks	80,020	5294	2.8%	6.5%
M05	Metering Tanks	61,355	3840	2.8%	6.2%
M06	METERS - DIGITAL	2,099,103	186923	5.7%	8.5%
M06	METERS - DIGITAL	59,400	7864	5.7%	7.8%
M06	METERS - DIGITAL	131,937	9773	5.7%	7.4%
M06	METERS - DIGITAL	194,163	14121	5.7%	7.3%
M07	METERS - ANALOGUE	76,225	12530	3.0%	16.4%
M08	METERS - OTHER	89,768	9287	5.3%	10.3%
M08	METERS - OTHER	76,979	6792	5.3%	8.8%
M10	Misc Units of Prop	571,395	110592	5.7%	19.4%
M10	Misc Units of Prop	1,267,585	211264	5.7%	16.7%
M10	Misc Units of Prop	1,581,835	226030	5.7%	14.3%
M11	MOBILE - A.T.V.'S & SNOWMOBILES	115,296	3397	11.8%	32.4%
M11	MOBILE - A.T.V.'S & SNOWMOBILES	37,536	6001	11.8%	28.6%
M11	MOBILE - A.T.V.'S & SNOWMOBILES	74,473	18618	11.8%	25.0%
M11	MOBILE - A.T.V.'S & SNOWMOBILES	37,377	8463	11.8%	22.6%
M11	MOBILE - A.T.V.'S & SNOWMOBILES	37,904	7980	11.8%	21.1%
M11	MOBILE - A.T.V.'S & SNOWMOBILES	2,409	498	11.8%	20.7%
M12	MOBILE - AIR COMPRESSOR,ATTACHMENT & BOA'	74,206	4387	1.1%	5.9%
M12	MOBILE - AIR COMPRESSOR,ATTACHMENT & BOA'	22,573	1290	1.1%	5.7%
M12	MOBILE - AIR COMPRESSOR,ATTACHMENT & BOA'	15,349	830	1.1%	5.4%
M12	MOBILE - AIR COMPRESSOR,ATTACHMENT & BOA'	19,769	1054	1.1%	5.3%
M13	MOBILE - ARGO'S	33,800	0	1.8%	100.0%
M13	MOBILE - ARGO'S	10,502	0	1.8%	70.6%
M13	MOBILE - ARGO'S	47,926	0	1.8%	41.4%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILE	2,498,778	159496	2.1%	6.4%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILE	800,172	49921	2.1%	6.2%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILE	289,694	17827	2.1%	6.2%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILE	5,886	360	2.1%	6.1%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILE	89,140	5549	2.1%	6.1%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILE	412,734	25014	2.1%	6.1%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILE	74,049	4399	2.1%	5.9%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILE	220,684	12981	2.1%	5.9%

M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILE	179,513	10508	2.1%	5.9%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILE	1,758	102	2.1%	5.8%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILE	97,677	5635	2.1%	5.8%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILE	44,846	2575	2.1%	5.7%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILE	178,012	10172	2.1%	5.7%
M16	Multiplex Equipment	711,532	71583	2.3%	10.0%
M16	Multiplex Equipment	10,776	1002	2.3%	9.3%
M16	Multiplex Equipment	2,448	207	2.3%	8.5%
M16	Multiplex Equipment	48,033	4031	2.3%	8.4%
O01	Office Equipment	180,737	15372	1.5%	6.2%
O01	Office Equipment	3,467	313	1.5%	6.2%
O01	Office Equipment	7,930	488	1.5%	6.2%
O01	Office Equipment	11,422	956	1.5%	6.1%
O01	Office Equipment	9,625	586	1.5%	6.1%
O01	Office Equipment	25,791	1563	1.5%	6.1%
O01	Office Equipment	13,349	805	1.5%	6.0%
O01	Office Equipment	2,011	121	1.5%	6.0%
O01	Office Equipment	55,043	3286	1.5%	6.0%
O01	Office Equipment	2,031	121	1.5%	5.9%
O01	Office Equipment	6,177	363	1.5%	5.9%
O01	Office Equipment	3,043	177	1.5%	5.8%
O01	Office Equipment	9,699	562	1.5%	5.8%
O01	Office Equipment	40,039	2310	1.5%	5.8%

UOP	Unit of Property	2016 Cost	Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
O02	Office Furniture	463,251	30882	0.6%	6.7%
O02	Office Furniture	1,449	95	0.6%	6.6%
O02	Office Furniture	11,322	738	0.6%	6.5%
O02	Office Furniture	22,761	1476	0.6%	6.5%
O02	Office Furniture	38,880	2508	0.6%	6.5%
O02	Office Furniture	2,443	153	0.6%	6.3%
O02	Office Furniture	5,894	363	0.6%	6.2%
O02	Office Furniture	6,418	393	0.6%	6.1%
O02	Office Furniture	1,514	92	0.6%	6.1%
O02	Office Furniture	19,996	1194	0.6%	6.0%
O02	Office Furniture	4,351	258	0.6%	5.9%
O02	Office Furniture	50,784	3002	0.6%	5.9%
P01	P.C.B. Storage Conatiner	1,483	144	0.8%	9.7%
P02	PABX - Priv Auto Branch Exch	277,879	18247	2.9%	6.9%
P03	Penstock	44,685,027	944410	2.0%	2.1%
P04	Pole Cribs & Pole Hardware	43,007,424	1066303	1.6%	2.5%
P04	Pole Cribs & Pole Hardware	5,867,315	142238	1.6%	2.4%
P04	Pole Cribs & Pole Hardware	8,841	211	1.6%	2.4%
P04	Pole Cribs & Pole Hardware	7,979,581	188866	1.6%	2.4%
P05	Pole Structures - Wood	71,757,012	2315179	2.3%	3.2%
P05	Pole Structures - Wood	1,925,624	60809	2.3%	3.2%
P05	Pole Structures - Wood	1,509,181	47409	2.3%	3.1%
P05	Pole Structures - Wood	122,958	3852	2.3%	3.1%
P05	Pole Structures - Wood	2,581,969	78439	2.3%	3.0%
P06	Poles - Concrete	31,249	7314	4.3%	25.5%
P07	Poles - Wood	0	0	2.0%	5.5%
P07	Poles - Wood	25,366,075	936979	2.0%	3.7%
P07	Poles - Wood	2,346,022	83785	2.0%	3.6%
P07	Poles - Wood	3,947,479	136120	2.0%	3.4%
P07	Poles - Wood	4,728	191	2.0%	3.0%
P08	Power Line Carrier	447,404	33347	1.6%	7.5%
P08	Power Line Carrier	10,634	697	1.6%	6.6%
P09	Power Systems	372,981	39609	7.0%	10.6%
P09	Power Systems	22,941	2024	7.0%	8.8%
P10	Powerhouse	0	0	1.7%	1.9%
P10	Powerhouse	76,038,097	1390961	1.7%	1.8%
P11	Printers	58,680	0	14.0%	92.3%
P11	Printers	1,717	0	14.0%	66.7%
P11	Printers	4,879	0	14.0%	63.2%
P11	Printers	954	0	14.0%	60.0%
P11	Printers	4,343	0	14.0%	57.1%

P11	Printers	337	0	14.0%	52.2%
P11	Printers	8,185	0	14.0%	50.0%
P11	Printers	83,352	0	14.0%	44.4%
P11	Printers	5,719	0	14.0%	40.0%
P11	Printers	11,775	0	14.0%	38.7%
P11	Printers	77,737	0	14.0%	37.5%
P11	Printers	6,358	0	14.0%	36.4%
P11	Printers	9,287	0	14.0%	34.3%
P11	Printers	181,328	0	14.0%	33.3%
P11	Printers	0	0	14.0%	10.0%
P12	Protective Control & Relay Panels	2,903,783	170746	4.2%	5.9%
P12	Protective Control & Relay Panels	117,151	6726	4.2%	5.7%
P12	Protective Control & Relay Panels	139,263	7528	4.2%	5.4%
P12	Protective Control & Relay Panels	92,321	4851	4.2%	5.3%
R01	Radio Towers (Wood or Steel)	2,492,001	95171	1.2%	3.7%
R01	Radio Towers (Wood or Steel)	156,927	5442	1.2%	3.5%
R02	Radios - Fixed Microwave Equipment	839,306	64561	1.9%	7.7%
R02	Radios - Fixed Microwave Equipment	26,480	1795	1.9%	6.8%
R02	Radios - Fixed Microwave Equipment	7,568	507	1.9%	6.7%
R03	Radios - Fixed UHF Equipment	58,345	5001	6.1%	8.6%
R03	Radios - Fixed UHF Equipment	8,812	657	6.1%	7.5%
R04	Radios - Fixed VHF Equipment	153,938	14210	1.3%	9.2%
R05	Radios - Mobile VHF Base Station	2,298,642	221579	6.1%	9.6%
R05	Radios - Mobile VHF Base Station	2,401	213	6.1%	8.9%
R05	Radios - Mobile VHF Base Station	435,443	36037	6.1%	8.3%
R05	Radios - Mobile VHF Base Station	79,159	6506	6.1%	8.2%
R05	Radios - Mobile VHF Base Station	4,284	349	6.1%	8.2%

UOP	Unit of Property	2016 Cost	2016 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
R05	Radios - Mobile VHF Base Station	7,655	621	6.1%	8.1%
R06	Ramps - Yard Storage	772,938	41408	2.8%	5.4%
R07	Reactors & Resistors	723,076	30339	3.6%	4.2%
R07	Reactors & Resistors	0	0	3.6%	3.9%
R08	Reclosers	1,863,441	74065	1.9%	4.0%
R08	Reclosers	296,310	11360	1.9%	3.8%
R08	Reclosers	55,453	2054	1.9%	3.7%
R08	Reclosers	666,582	24612	1.9%	3.7%
R08	Reclosers	24,552	877	1.9%	3.6%
R09	Regulators	1,878,873	84100	2.3%	4.5%
R09	Regulators	327,257	14025	2.3%	4.3%
R09	Regulators	596,890	24530	2.3%	4.1%
R11	Revenue Metering	473,046	32437	4.4%	6.9%
R12	Right - of - Ways	10,921,726	336052	2.3%	3.1%
R12	Right - of - Ways	13,443	402	2.3%	3.0%
R12	Right - of - Ways	344,489	10009	2.3%	2.9%
R13	Roads	72,420,233	2329910	3.6%	3.2%
R13	Roads	1,010,917	31840	3.6%	3.1%
R13	Roads	17,125	520	3.6%	3.0%
R13	Roads	227,786	6903	3.6%	3.0%
R14	Routers & Lan	224,211	0	7.1%	100.0%
R14	Routers & Lan	55,217	0	7.1%	75.0%
R14	Routers & Lan	203,341	0	7.1%	70.6%
R14	Routers & Lan	19,622	0	7.1%	66.7%
R14	Routers & Lan	9,920	0	7.1%	57.1%
R14	Routers & Lan	12,536	0	7.1%	52.2%
R14	Routers & Lan	18,700	0	7.1%	48.0%
R14	Routers & Lan	25,739	0	7.1%	46.2%
R14	Routers & Lan	37,027	0	7.1%	44.4%
R14	Routers & Lan	22,915	0	7.1%	42.9%
R14	Routers & Lan	43,385	0	7.1%	41.4%
R14	Routers & Lan	100,634	0	7.1%	38.7%
R14	Routers & Lan	40,077	0	7.1%	36.4%
R14	Routers & Lan	28,227	0	7.1%	35.3%
R14	Routers & Lan	150,189	0	7.1%	34.3%
R15	Runner	5,967,531	483854	5.0%	8.1%
S01	Scada Equipment	1,369,160	97798	2.7%	7.1%

S01	Scada Equipment	11,127	763	2.7%	6.9%
S01	Scada Equipment	69,082	4631	2.7%	6.7%
S02	Sectionalizers	45,666	5957	4.0%	13.0%
S03	Servers	459,971	0	9.6%	100.0%
S03	Servers	24,345	0	9.6%	80.0%
S03	Servers	8,970	0	9.6%	75.0%
S03	Servers	31,971	0	9.6%	54.5%
S03	Servers	76,983	0	9.6%	52.2%
S03	Servers	8,575	0	9.6%	50.0%
S03	Servers	51,775	0	9.6%	48.0%
S03	Servers	13,632	0	9.6%	46.2%
S03	Servers	23,646	0	9.6%	44.4%
S03	Servers	6,820	0	9.6%	42.9%
S03	Servers	3,391	0	9.6%	34.3%
S04	Sewage Disposal System	1,015,623	29297	1.0%	2.9%
S04	Sewage Disposal System	105,544	2965	1.0%	2.8%
S05	Software	2,261,587	402065	3.7%	17.6%
S05	Software	95,535	15285	3.7%	16.0%
S05	Software	706,767	107357	3.7%	15.2%
S05	Software	729,168	96154	3.7%	13.2%
S06	Spillway Structures	25,954,636	362580	1.4%	1.4%
S07	Stacks	485,119	15649	1.1%	3.2%
S07	Stacks	601,584	18849	1.1%	3.1%
S08	STATIC EXCITATION SYSTEM	2,654,489	170342	2.8%	6.4%
S08	STATIC EXCITATION SYSTEM	560,402	32023	2.8%	5.7%
S09	STATIC EXCITATION - XFORMERS	16,538	3201	2.3%	19.4%
S10	Station Service	2,049,889	131514	4.3%	6.4%
S10	Station Service	24,691	1496	4.3%	6.1%
S10	Station Service	17,062	980	4.3%	5.7%
S10	Station Service	30,098	1720	4.3%	5.7%
S11	Stop Logs	2,357,068	59422	2.2%	2.5%

UOP	Unit of Property	2016 Cost	2016 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
S12	Storage Pallets & Rackings	0	0	0.0%	20.0%
S12	Storage Pallets & Rackings	0	0	0.0%	10.0%
S13	Storm & Yard Drainage	171,674	6821	0.7%	4.0%
S14	Street Lights	1,623,267	143230	5.6%	8.8%
S14	Street Lights	250,879	20480	5.6%	8.2%
S14	Street Lights	158,328	11947	5.6%	7.5%
S14	Street Lights	1,868	69	5.6%	3.7%
S15	Structural Supports (Wood or Steel)	1,885	117	2.5%	6.2%
S15	Structural Supports (Wood or Steel)	4,320,880	211850	2.5%	4.9%
S15	Structural Supports (Wood or Steel)	23,122	1084	2.5%	4.7%
S15	Structural Supports (Wood or Steel)	629,338	29385	2.5%	4.7%
S15	Structural Supports (Wood or Steel)	147,588	6609	2.5%	4.5%
S16	STUDIES	570,706	0	0.0%	60.0%
S17	Sump Systems	133,385	5906	2.6%	4.4%
S18	Surge Systems	1,309,334	96456	3.2%	7.4%
S19	Station Switching	5,404,903	167596	1.8%	3.1%
S19	Station Switching	245,441	7327	1.8%	3.0%
S19	Station Switching	93,778	2792	1.8%	3.0%
S20	Switching Systems - L.V.	1,574,416	49848	2.8%	3.2%
S20	Switching Systems - L.V.	2,133	64	2.8%	3.0%
T01	Telecontrol System	2,277,954	109005	1.1%	4.8%
T01	Telecontrol System	30,106	1422	1.1%	4.7%
T01	Telecontrol System	102,503	4749	1.1%	4.6%
T01	Telecontrol System	95,224	4378	1.1%	4.6%
T01	Telecontrol System	1,748,447	79577	1.1%	4.6%
T01	Telecontrol System	108,409	4909	1.1%	4.5%
T01	Telecontrol System	19,679	875	1.1%	4.4%
T01	Telecontrol System	11,089	487	1.1%	4.4%
T01	Telecontrol System	636,862	27892	1.1%	4.4%
T02	Test Equipment	440,222	26969	0.6%	6.1%
T02	Test Equipment	33,893	2013	0.6%	5.9%
T02	Test Equipment	10,040	593	0.6%	5.9%
T02	Test Equipment	26,578	1533	0.6%	5.8%

T02	Test Equipment	7,028	387	0.6%	5.5%
T02	Test Equipment	13,945	764	0.6%	5.5%
T03	Tools & Equipment	1,721	0	1.8%	0.0%
T03	Tools & Equipment	3,058,320	190488	1.8%	6.2%
T03	Tools & Equipment	1,802	111	1.8%	6.2%
T03	Tools & Equipment	6,774	417	1.8%	6.2%
T03	Tools & Equipment	27,752	1699	1.8%	6.1%
T03	Tools & Equipment	76,485	4659	1.8%	6.1%
T03	Tools & Equipment	51,131	3099	1.8%	6.1%
T03	Tools & Equipment	96,626	5827	1.8%	6.0%
T03	Tools & Equipment	18,592	1110	1.8%	6.0%
T03	Tools & Equipment	80,631	4790	1.8%	5.9%
T03	Tools & Equipment	14,297	845	1.8%	5.9%
T03	Tools & Equipment	349,140	20596	1.8%	5.9%
T03	Tools & Equipment	3,938	228	1.8%	5.8%
T03	Tools & Equipment	44,145	2547	1.8%	5.8%
T03	Tools & Equipment	11,939	686	1.8%	5.7%
T03	Tools & Equipment	3,282	188	1.8%	5.7%
T03	Tools & Equipment	7,925	451	1.8%	5.7%
T03	Tools & Equipment	15,803	894	1.8%	5.7%
T03	Tools & Equipment	1,325	75	1.8%	5.6%
T03	Tools & Equipment	42,781	2402	1.8%	5.6%
T03	Tools & Equipment	20,707	1156	1.8%	5.6%
T03	Tools & Equipment	319,131	17730	1.8%	5.6%
T03	Tools & Equipment	33,187	1587	1.8%	4.8%
T04	Towers	53,803,279	1271917	1.8%	2.4%
T04	Towers	23,499	551	1.8%	2.3%
T04	Towers	59,215	1380	1.8%	2.3%
T04	Towers	17,630	409	1.8%	2.3%
T04	Towers	67,919	1573	1.8%	2.3%
T05	Transformers - Other	31,200	997	1.7%	3.2%
T05	Transformers - Other	33,633,378	1046072	1.7%	3.0%
T05	Transformers - Other	6,223	185	1.7%	3.0%
T05	Transformers - Other	6,238	185	1.7%	3.0%

UOP	Unit of Property	2016 Cost	2016 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
T05	Transformers - Other	11,285	333	1.7%	2.9%
T05	Transformers - Other	9,473	278	1.7%	2.9%
T05	Transformers - Other	25,681	752	1.7%	2.9%
T05	Transformers - Other	37,444	1093	1.7%	2.9%
T05	Transformers - Other	47,714	1390	1.7%	2.9%
T05	Transformers - Other	634,490	18435	1.7%	2.9%
T05	Transformers - Other	61,226	1770	1.7%	2.9%
T05	Transformers - Other	25,348	729	1.7%	2.9%
T05	Transformers - Other	29,366	843	1.7%	2.9%
T05	Transformers - Other	80,655	2310	1.7%	2.9%
T05	Transformers - Other	25,375	725	1.7%	2.9%
T05	Transformers - Other	113,484	3235	1.7%	2.9%
T05	Transformers - Other	60,653	1725	1.7%	2.8%
T05	Transformers - Other	582,764	16540	1.7%	2.8%
T05	Transformers - Other	207,320	5868	1.7%	2.8%
T05	Transformers - Other	1,931,280	54530	1.7%	2.8%
T06	Transformers - Pad Mount	1,424,748	48819	2.1%	3.4%
T06	Transformers - Pad Mount	119,155	4728	2.1%	3.3%
T06	Transformers - Pad Mount	121,956	3955	2.1%	3.2%
T06	Transformers - Pad Mount	34,677	1116	2.1%	3.2%
T06	Transformers - Pad Mount	60,217	1927	2.1%	3.2%
T06	Transformers - Pad Mount	709,052	22629	2.1%	3.2%
T07	Transformers - Pole Mounted	9,274	486	3.1%	5.2%
T07	Transformers - Pole Mounted	11,003,336	520841	3.1%	4.7%
T07	Transformers - Pole Mounted	17,202	800	3.1%	4.7%
T07	Transformers - Pole Mounted	136,972	6347	3.1%	4.6%
T07	Transformers - Pole Mounted	103,095	4758	3.1%	4.6%
T07	Transformers - Pole Mounted	20,053	922	3.1%	4.6%
T07	Transformers - Pole Mounted	6,005	275	3.1%	4.6%
T07	Transformers - Pole Mounted	63,033	2865	3.1%	4.5%

T07	Transformers - Pole Mounted	1,830,581	83113	3.1%	4.5%
T07	Transformers - Pole Mounted	1,241	56	3.1%	4.5%
T07	Transformers - Pole Mounted	5,728	255	3.1%	4.4%
T07	Transformers - Pole Mounted	19,065	835	3.1%	4.4%
T07	Transformers - Pole Mounted	3,437	150	3.1%	4.4%
T07	Transformers - Pole Mounted	2,082,267	90919	3.1%	4.3%
T07	Transformers - Pole Mounted	9,356	263	3.1%	3.2%
T07	Transformers - Pole Mounted	9,593	270	3.1%	2.8%
T09	Turbines	35,279,474	1348456	3.2%	3.8%
V01	Vacumm Cleaning System	6,099	209	32.0%	3.4%
V02	Valves - Penstock	5,267,568	118484	1.8%	2.2%
V04	Vehicles - 3/4 ton and Under	512,664	0	10.4%	37.5%
V04	Vehicles - 3/4 ton and Under	57,035	0	10.4%	34.3%
V04	Vehicles - 3/4 ton and Under	266,842	20526	10.4%	30.8%
V04	Vehicles - 3/4 ton and Under	104,322	10432	10.4%	30.0%
V04	Vehicles - 3/4 ton and Under	28,075	4570	10.4%	27.9%
V04	Vehicles - 3/4 ton and Under	27,943	6843	10.4%	24.5%
V04	Vehicles - 3/4 ton and Under	26,462	6351	10.4%	24.0%
V04	Vehicles - 3/4 ton and Under	549,259	129237	10.4%	23.5%
V04	Vehicles - 3/4 ton and Under	34,510	7964	10.4%	23.1%
V04	Vehicles - 3/4 ton and Under	9,126	2066	10.4%	22.6%
V04	Vehicles - 3/4 ton and Under	57,007	0	10.4%	20.0%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSI	1,859,511	161917	2.3%	8.7%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSI	307,372	26536	2.3%	8.6%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSI	159,883	13704	2.3%	8.6%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSI	235,337	19611	2.3%	8.3%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSI	792,597	63408	2.3%	8.0%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSI	143,463	11326	2.3%	7.9%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSI	218,013	16988	2.3%	7.8%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSI	178,767	13751	2.3%	7.7%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSI	964,710	71904	2.3%	7.5%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSI	360,616	20412	2.3%	5.7%
V06	Vehicles - Cars, Staion Wagons & Vans	152,387	0	11.4%	52.2%
V06	Vehicles - Cars, Staion Wagons & Vans	52,993	0	11.4%	42.9%
V06	Vehicles - Cars, Staion Wagons & Vans	26,215	0	11.4%	40.0%
V06	Vehicles - Cars, Staion Wagons & Vans	49,788	0	11.4%	37.5%

UOP	Unit of Property	2016 Cost	2016 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
V06	Vehicles - Cars, Staion Wagons & Vans	28,837	0	11.4%	36.4%
V06	Vehicles - Cars, Staion Wagons & Vans	18,909	1454	11.4%	30.8%
V06	Vehicles - Cars, Staion Wagons & Vans	67,574	9653	11.4%	28.6%
V06	Vehicles - Cars, Staion Wagons & Vans	34,059	5544	11.4%	27.9%
W01	Water Regulating Structures	18,454,117	367856	2.5%	2.0%
W02	Water Supply System	207,404	8296	3.8%	24.0%
W02	Water Supply System	1,448,814	104106	3.8%	7.2%
W02	Water Supply System	8,620	581	3.8%	6.7%
W03	Water Systems - Feed	198,113	10074	0.4%	5.1%
W04	Water Treatment	535,626	38718	1.6%	7.2%
		1,331,214,323	39140502		

Whole Life

B01	Battery & Power Systems	453,819	22691	6.7%	5.0%
B06	Buildings - Metal	10,828,615	196884	0.7%	1.8%
B07	Bus Duct Generator	630,304	18009	2.4%	2.9%
C09	Circuit Breakers	857,213	15586	1.8%	1.8%
C10	Compressed Air Systems	7,563,642	189091	1.6%	2.5%
C15	Control, Meter / Relaying	2,143,032	71435	2.9%	3.3%
C16	Cooling Systems	3,152,042	78814	1.3%	2.5%
D02	Diesel Systems & Engines	1,134,546	45382	2.4%	4.0%
D03	Disconnect Switches	1,272,200	28271	2.2%	2.2%
F02	Fencing	302,546	6437	1.1%	2.1%
F03	Fire Fighting Equipment	2,496,002	55467	1.3%	2.2%
F06	Fuel Systems	7,059,924	141209	1.1%	2.0%
G01	Gas Turbine Systems	29,478,794	842281	0.9%	2.9%
G03	Generators	30,884,873	475152	1.7%	1.5%
M03	MetalClad Switchgear cub/Equ 4kv/600v	277,334	9245	2.6%	3.3%

P05	Pole Structures - Wood	756,364	14271	2.3%	1.9%
P07	Poles - Wood	3,855,846	104226	2.0%	2.7%
P12	Protective Control & Relay Panels	239,515	7984	4.2%	3.3%
R07	Reactors & Resistors	74,835	1871	3.6%	2.5%
S01	Scada Equipment	756,364	37818	2.7%	5.0%
S07	Stacks	3,781,821	94545	1.1%	2.5%
S10	Station Service	630,304	15758	4.3%	2.5%
S17	Sump Systems	428,606	12246	2.6%	2.9%
T05	Transformers - Other	3,731,120	67839	1.7%	1.8%
T06	Transformers - Pad Mount	289,940	7248	2.1%	2.5%
T09	Turbines	6,618,187	172808	3.2%	2.0%
V03	Vehicles - 1 ton	104,719	9773	0.0%	12.5%
W04	Water Treatment	4,160,003	122352	1.6%	2.9%
		123,962,511	2864692		

Holyrood Accelerated Assets - December 31, 2020 Truncation Date

A04.1	Auxiliary Power Systems	492,554	61569			
B01.1	Battery & Power Systems	469,378	9579			
B01.1	Battery & Power Systems	86,099	17993			
B01.1	Battery & Power Systems	0	0			
B02.1	Boiler System	704,067	14369			
B02.1	Boiler System	4,811,124	192445			
B02.1	Boiler System	5,163,158	397166			
B02.1	Boiler System	928,308	173074			
B02.1	Boiler System	1,565,599	313120			
B02.1	Boiler System	376,809	74111			
B02.1	Boiler System	542,622	105024			
B02.1	Boiler System	82,687	11955			
B02.1	Boiler System	1,334,627	168584			
B02.1	Boiler System	10,407,515	1328293			
B02.1	Boiler System	1	0			
B05.1	Buildings - Other	859,162	107396			
B06.1	Buildings - Metal	51,935	6492			
B06.1	Buildings - Metal	0	0			
C01.1	Cables - Telecontrol	42,606	5326			
C04.1	Cables - Above Ground	78,084	30202			
C04.1	Cables - Above Ground	0	0			
C07.1	Chemical Feed Systems	22,074	2759			
C07.1	Chemical Feed Systems	0	0			
C12.1	Condensers	386,962	48370			
				2016	Original Cost	Deemed Cost
UOP	Unit of Property	2016 Cost	Depreciation	Accrual Rate	Accrual Rate	
C12.1	Condensers	0	0			
C15.1	Control, Meter / Relaying	115,036	14531			
E03.1	Environmental Equipment	48,171	9175			
E03.1	Environmental Equipment	576,248	72031			
E03.1	Environmental Equipment	0	0			
F03.1	Fire Fighting Equipment	290,151	106742			
F04.1	Footings & Foundations	10,668	4352			
F06.1	Fuel Systems	234,689	0			
F06.1	Fuel Systems	24,357	2706			
F06.1	Fuel Systems	144,758	28657			
F06.1	Fuel Systems	488,620	69803			
F06.1	Fuel Systems	1,140,214	152028			
F06.1	Fuel Systems	2,596,136	334897			
F06.1	Fuel Systems	775,336	97928			
F06.1	Fuel Systems	3,232,847	518160			
F06.1	Fuel Systems	0	0			
G01.1	Gas Turbine Systems	5,030,668	279482			
G01.1	Gas Turbine Systems	887	296			
G03.1	Generators	149,292	30365			
G03.1	Generators	57,650	11341			
G03.1	Generators	719,855	125192			
G03.1	Generators	378,671	64001			
G03.1	Generators	75,460	12577			
G03.1	Generators	389,227	25111			

G03.1	Generators	62,124	7775		
G03.1	Generators	0	0		
G06.1	Govenors	773,352	105181		
G06.1	Govenors	0	0		
I02.1	Instrumentation	8,698	1711		
I02.1	Instrumentation	338,972	58952		
I02.1	Instrumentation	2,318,391	658558		
I02.1	Instrumentation	0	0		
I05.1	Inverters	10,794	1349		
I05.1	Inverters	0	0		
L03.1	Land Improvments	1,281	160		
L03.1	Land Improvments	0	0		
M10.1	Misc Units of Prop	1,437,566	282882		
O02.1	Office Furniture	16,483	2060		
P10.1	Powerhouse	405,707	67618		
P10.1	Powerhouse	1,133,208	484696		
P12.1	Protective Control & Relay Panels	65,847	8231		
P12.1	Protective Control & Relay Panels	0	0		
R13.1	Roads	248	100		
S07.1	Stacks	19,519	3840		
S07.1	Stacks	2,159,955	272837		
S07.1	Stacks	2,607,237	357788		
S07.1	Stacks	0	0		
S08.1	STATIC EXCITATION SYSTEM	729,359	92511		
S08.1	STATIC EXCITATION SYSTEM	0	0		
T03.1	Tools & Equipment	268,073	33509		
T05.1	Transformers - Other	870,326	51196		
T05.1	Transformers - Other	126,690	16892		
T09.1	Turbines	5,124,796	1008135		
T09.1	Turbines	1,684,099	325803		
T09.1	Turbines	555,262	99450		
T09.1	Turbines	169,486	29476		
T09.1	Turbines	214,388	35731		
T09.1	Turbines	1,087,015	155229		
T09.1	Turbines	5,715,953	792863		
T09.1	Turbines	4,790,331	704519		
UOP	Unit of Property	2016 Cost	2016 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
T09.1	Turbines	0	0		
W03.1	Water Systems - Feed	324,912	12996		
W03.1	Water Systems - Feed	95,600	18807		
W03.1	Water Systems - Feed	215,234	35872		
W03.1	Water Systems - Feed	776,429	116197		
W03.1	Water Systems - Feed	2,685	0		
W04.1	Water Treatment	317,359	45340		
W04.1	Water Treatment	1,455,483	193673		
W04.1	Water Treatment	0	0		
		80,767,178	11,109,136		
Asset Retirement Obligation Assets					
M10	Misc Units of Prop	6,562,188	1,216,041		
T05	Transformers - Other	1,375,432	30,377		
		7,937,620	1,246,418		
Adjustments					
	Other Adjustments	(155,902)	(261,995)		
		(155,902)	(261,995)		
	Subtotal	1,964,595,001	67,397,942		
	Subtotal (000's)	1,964,595	67,398		
	Regulatory Adjustment Sunnyside Transformer P.U. 43 (2016)		38		
	Total	1,964,595	67,436		
	Per GRA Schedule 4-I Page 1 of 1		67,436		
	Per GRA Schedule 4-II Page 5 of 9	1,964,595			

Depreciation Schedule
2017 Forecast

UOP	Unit of Property	2017 Cost	2017 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
Average Service Life					
A01	Aircraft Landing Strip	53,692	8,949	7.5%	16.7%
A04	Auxiliary Power Systems	2,911,760	223,179	4.3%	8.6%
B01	Battery & Power Systems	4,220,872	158,409	6.7%	6.9%
B02	Boiler System	12,533,079	2,850,093	2.5%	3.1%
B03	Booms - Timber	88,571	3,908	0.5%	4.4%
B04	Bridges	680,217	15,005	0.6%	2.2%
B05	Buildings - Other	21,182,341	344,416	1.3%	2.4%
B06	Buildings - Metal	3,866,994	41,276	0.7%	2.5%
B07	Bus Duct Generator	78,298	3,804	2.4%	4.9%
B08	Buswork & Hardware	649,453	33,448	2.6%	5.2%
C01	Cables - Telecontrol	16,935	428	0.8%	3.0%
C02	Cable - Submarine	1,509,034	54,217	1.3%	3.6%
C03	Cables - Under Ground	2,247,305	63,333	1.0%	2.8%
C04	Cables - Above Ground	351,251	12,325	1.6%	3.5%
C06	Capictors	0	-	5.6%	6.5%
C09	Circuit Breakers	48,127,851	1,154,323	1.8%	2.9%
C10	Compressed Air Systems	4,402,821	146,351	1.6%	3.3%
C11	Computers	6,249,453	1,642,189	9.2%	33.3%
C13	Conductor - Transmission	193,721	5,307	2.0%	2.7%
C14	Conductor - Distribution	6,340,544	129,904	1.3%	2.3%
C15	Control, Meter / Relaying	11,996,755	512,620	2.9%	5.2%
C16	Cooling Systems	3,513,982	88,526	1.3%	2.8%
C17	Counterpoise	0	-	2.4%	3.3%
C18	Cranes	873,055	18,220	1.9%	2.1%
D01	Dams, Dykes, Canals & Tunnels	3,266,288	10,696	1.4%	1.4%
D02	Diesel Systems & Engines	19,764,357	832,262	2.4%	5.2%
D03	Disconnect Switches	8,981,851	273,428	2.2%	3.9%
D04	Dykes and Liners	49,895	1,516	0.5%	3.0%
E02	EMS Equipment	116,824	5,390	0.1%	4.9%
E03	Environmental Equipment	255,571	8,941	2.6%	3.5%
F01	FALL ARREST EQUIPMENT	1,078,923	113,909	11.6%	12.6%
F02	Fencing	1,407,012	37,103	1.1%	2.6%
F03	Fire Fighting Equipment	8,536,884	117,554	1.3%	2.7%
F04	Footings & Foundations	8,453,644	197,198	2.2%	2.9%
F05	FREQ CONVERSION	46,889	1,197	2.4%	2.6%
F06	Fuel Systems	7,066,766	121,134	1.1%	2.2%
G01	Gas Turbine Systems	16,615,137	806,281	0.9%	5.0%
G02	Gates	4,028,400	75,846	1.7%	1.9%
G03	Generators	18,663,068	409,097	1.7%	2.4%
G04	Generator - Windings	14,850,296	865,066	0.3%	5.8%
G05	Glycol Systems	0	-	0.9%	4.4%
G06	Govenors	273,500	1,836	3.8%	4.0%
G07	Ground Wire System	1,796,234	48,987	1.9%	2.7%
I02	Instrumentation	992,068	43,929	3.1%	4.4%
I03	Insulators	6,634,942	302,892	3.8%	5.4%
I04	Intake Structures	288,656	3,918	1.4%	1.4%
I05	Inverters	55,448	3,430	2.0%	6.2%
L02	Land Acquisitions	5,072,678	-	0.0%	0.0%
L03	Land Improvements	757,096	25,521	1.5%	3.4%
L04	Lighting Systems	548,250	27,897	1.7%	6.0%
L05	Lightning Arrestors	451,861	9,416	1.4%	2.0%
M01	Main Breakers	0	-	1.7%	2.7%
M03	MetalClad Switchgear cub/Equ 4kv/600v	338,633	40,234	2.6%	11.9%
M04	Meter Test Switches	0	-	2.1%	5.9%
M05	Metering Tanks	235,477	13,586	2.8%	5.8%
M06	METERS - DIGITAL	2,715,715	189,688	5.7%	7.2%
M07	METERS - ANALOGUE	0	-	3.0%	12.4%
M08	METERS - OTHER	1,166,000	8,329	5.3%	8.6%
M10	Misc Units of Prop	1,103,325	67,897	5.7%	14.0%
M11	MOBILE - A.T.V.'S & SNOWMOBILES	1,961,820	336,841	11.8%	19.7%
M12	MOBILE - AIR COMPRESSOR,ATTACHMENT & BOAT	35,882	1,897	1.1%	5.3%
M13	MOBILE - ARGO'S	88,553	-	1.8%	33.3%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	2,586,218	139,096	2.1%	5.7%
M16	Multiplex Equipment	283,668	19,922	2.3%	8.3%
O01	Office Equipment	3,262,359	77,181	1.5%	5.5%

P02	Office Furniture	145,677	7,431	0.6%	5.9%
P02	PABX - Priv Auto Branch Exch	0	-	2.9%	6.1%
P03	Penstock	16,235,111	236,429	2.0%	2.0%
P04	Pole Cribs & Pole Hardware	33,374,129	788,100	1.6%	2.4%
P05	Pole Structures - Wood	23,887,770	658,692	2.3%	3.0%
P06	Poles - Concrete	24,097	4,073	4.3%	16.9%
UOP	Unit of Property	2017 Cost	2017 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
P07	Poles - Wood	19,611,080	536,659	2.0%	3.4%
P08	Power Line Carrier	1,176,947	27,547	1.6%	6.5%
P09	Power Systems	61,530	5,390	7.0%	8.8%
P10	Powerhouse	3,511,938	61,975	1.7%	1.8%
P11	Printers	872,890	197,179	14.0%	32.4%
P12	Protective Control & Relay Panels	5,456,419	267,350	4.2%	5.2%
R01	Radio Towers (Wood or Steel)	1,407,173	11,558	1.2%	3.5%
R02	Radios - Fixed Microwave Equipment	967,331	65,535	1.9%	6.7%
R03	Radios - Fixed UHF Equipment	14,665	248	6.1%	7.3%
R04	Radios - Fixed VHF Equipment	0	-	1.3%	7.8%
R05	Radios - Mobile VHF Base Station	282,109	24,377	6.1%	8.1%
R06	Ramps - Yard Storage	151,259	7,317	2.8%	4.8%
R07	Reactors & Resistors	105,580	910	3.6%	3.9%
R08	Reclosers	2,497,771	64,191	1.9%	3.7%
R09	Regulators	992,003	40,038	2.3%	4.1%
R11	Revenue Metering	1,005,811	60,866	4.4%	6.0%
R12	Right - of - Ways	1,334,494	38,681	2.3%	2.9%
R13	Roads	5,248,804	140,217	3.6%	3.0%
R14	Routers & Lan	1,443,553	346,413	7.1%	33.3%
R15	Runner	854,307	-	5.0%	7.0%
S01	Scada Equipment	382,237	23,890	2.7%	6.3%
S03	Servers	1,440,015	241,256	9.6%	33.3%
S04	Sewage Disposal System	0	-	1.0%	2.7%
S05	Software	9,251,264	963,783	3.7%	13.0%
S06	Spillway Structures	596,531	8,107	1.4%	1.4%
S07	Stacks	48,377	1,466	1.1%	3.0%
S08	STATIC EXCITATION SYSTEM	1,966,196	111,691	2.8%	5.7%
S09	STATIC EXCITATION - XFORMERS	0	-	2.3%	14.0%
S10	Station Service	1,794,312	99,922	4.3%	5.7%
S11	Stop Logs	286,363	6,872	2.2%	2.4%
S13	Storm & Yard Drainage	111,393	4,100	0.7%	3.7%
S14	Street Lights	952,838	71,438	5.6%	7.5%
S15	Structural Supports (Wood or Steel)	4,259,070	81,192	2.5%	4.5%
S16	STUDIES	0	-	0.0%	27.3%
S17	Sump Systems	0	-	2.6%	4.1%
S18	Surge Systems	5,406,890	346,778	3.2%	6.4%
S19	Station Switching	1,751,091	50,528	1.8%	2.9%
S20	Switching Systems - L.V.	495,150	14,744	2.8%	3.0%
T01	Telecontrol System	2,873,949	113,064	1.1%	4.4%
T02	Test Equipment	679,289	27,015	0.6%	5.4%
T03	Tools & Equipment	3,157,464	154,129	1.8%	5.5%
T04	Towers	9,289,162	203,906	1.8%	2.3%
T05	Transformers - Other	30,740,154	657,350	1.7%	2.8%
T06	Transformers - Pad Mount	19,875,803	574,616	2.1%	3.2%
T07	Transformers - Pole Mounted	16,956,689	690,778	3.1%	4.3%
T09	Turbines	9,247,604	248,086	3.2%	3.6%
V01	Vacumm Cleaning System	0	-	32.0%	3.2%
V02	Valves - Penstock	2,181,557	13,257	1.8%	2.2%
V04	Vehicles - 3/4 ton and Under	4,455,775	758,740	10.4%	21.4%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	5,849,455	433,983	2.3%	7.4%
V06	Vehicles - Cars, Staion Wagons & Vans	870,172	186,726	11.4%	25.5%
V07	VEHICLES - DUMP TRUCKS	0	-	0.5%	6.1%
W01	Water Regulating Structures	391,500	1,876	2.5%	1.9%
W02	Water Supply System	1,724,384	47,880	3.8%	6.3%
W03	Water Systems - Feed	170,886	7,887	0.4%	4.6%
W04	Water Treatment	1,525,715	100,450	1.6%	6.3%
		535,311,904	22,586,025		
Remaining Life					
A01	Aircraft Landing Strip	5,228	-	7.5%	25.0%
A04	Auxiliary Power Systems	1,419,672	146,823	4.3%	10.3%
A04	Auxiliary Power Systems	54,271	5,128	4.3%	9.4%

A04	Auxiliary Power Systems	211,494	18,258	4.3%	8.6%
B01	Battery & Power Systems	2,892,093	245,439	6.7%	8.1%
B01	Battery & Power Systems	50,771	3,670	6.7%	7.2%
B01	Battery & Power Systems	275,608	19,228	6.7%	7.0%
B01	Battery & Power Systems	40,806	3,139	6.7%	7.7%
B01	Battery & Power Systems	135,041	9,646	6.7%	7.1%
B01	Battery & Power Systems	505,462	38,634	6.7%	7.6%
B01	Battery & Power Systems	421,838	29,953	6.7%	7.1%
B01	Battery & Power Systems	22,695	1,724	6.7%	7.6%
B01	Battery & Power Systems	49,755	3,755	6.7%	7.5%
B01	Battery & Power Systems	30,883	2,209	6.7%	6.9%
B02	Boiler System	1,305,613	42,807	2.5%	3.3%

UOP	Unit of Property	2017 Cost	2017 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
B03	Booms - Timber	23,768	1,150	0.5%	4.8%
B04	Bridges	946,269	21,837	0.6%	2.3%
B04	Bridges	18,735	423	0.6%	2.3%
B05	Buildings - Other	27,139,586	687,992	1.3%	2.5%
B05	Buildings - Other	2,984,623	73,239	1.3%	2.5%
B05	Buildings - Other	686,555	17,022	1.3%	2.5%
B05	Buildings - Other	159,753	3,936	1.3%	2.5%
B05	Buildings - Other	232,808	5,760	1.3%	2.5%
B05	Buildings - Other	1,265,444	30,310	1.3%	2.4%
B05	Buildings - Other	115,442	3,899	1.3%	3.4%
B06	Buildings - Metal	4,662,527	122,251	0.7%	2.6%
B06	Buildings - Metal	30,793	788	0.7%	2.6%
B07	Bus Duct Generator	0	-	2.4%	10.0%
B07	Bus Duct Generator	355,011	19,104	2.4%	5.4%
B08	Buswork & Hardware	560,105	28,935	2.6%	5.2%
B08	Buswork & Hardware	2,352,281	135,193	2.6%	5.7%
C01	Cables - Telecontrol	376,387	11,886	0.8%	3.2%
C02	Cable - Submarine	2,776,722	107,486	1.3%	3.9%
C03	Cables - Under Ground	509,670	14,954	1.0%	2.9%
C03	Cables - Under Ground	270,780	7,522	1.0%	2.8%
C04	Cables - Above Ground	3,545,616	133,795	1.6%	3.8%
C04	Cables - Above Ground	430,842	15,161	1.6%	3.5%
C04	Cables - Above Ground	254,398	9,277	1.6%	3.6%
C06	Capictors	684,737	51,086	5.6%	7.4%
C07	Chemical Feed Systems	13,291	2,615	0.0%	19.7%
C09	Circuit Breakers	8,897,262	277,216	1.8%	3.1%
C09	Circuit Breakers	53,540	1,627	1.8%	3.0%
C09	Circuit Breakers	2,469,993	71,767	1.8%	2.9%
C09	Circuit Breakers	56,770	1,729	1.8%	3.0%
C09	Circuit Breakers	45,151	1,379	1.8%	3.1%
C09	Circuit Breakers	512,221	14,919	1.8%	2.9%
C09	Circuit Breakers	12,754	373	1.8%	2.9%
C09	Circuit Breakers	93,807	2,807	1.8%	3.0%
C09	Circuit Breakers	24,818	748	1.8%	3.0%
C09	Circuit Breakers	549	-	1.8%	2.9%
C10	Compressed Air Systems	4,393	380	1.6%	5.9%
C10	Compressed Air Systems	2,048,876	72,956	1.6%	3.6%
C10	Compressed Air Systems	36,890	1,283	1.6%	3.5%
C10	Compressed Air Systems	529,326	18,252	1.6%	3.4%
C11	Computers	601	75	9.2%	12.5%
C11	Computers	73,425	-	9.2%	46.2%
C11	Computers	68,143	-	9.2%	34.3%
C11	Computers	133,895	-	9.2%	100.0%
C11	Computers	3,754	-	9.2%	70.6%
C11	Computers	5,281	-	9.2%	75.0%
C11	Computers	21,337	-	9.2%	35.3%
C11	Computers	10,954	-	9.2%	52.2%
C11	Computers	11,710	-	9.2%	28.6%
C11	Computers	175,108	-	9.2%	80.0%
C11	Computers	4,077	-	9.2%	63.2%
C11	Computers	3,781	-	9.2%	54.5%
C11	Computers	1,240	-	9.2%	92.3%
C11	Computers	29,445	-	9.2%	37.5%
C11	Computers	1,062	-	9.2%	40.0%
C11	Computers	8,211	-	9.2%	41.4%
C11	Computers	23,533	-	9.2%	66.7%
C11	Computers	7,863	-	9.2%	36.4%
C11	Computers	15,689	-	9.2%	48.0%

C11	Computers	12,367	-	9.2%	85.7%
C13	Conductor - Transmission	42,025,239	1,218,119	2.0%	2.9%
C14	Conductor - Distribution	11,013,480	264,851	1.3%	2.4%
C14	Conductor - Distribution	1,513,153	34,785	1.3%	2.3%
C14	Conductor - Distribution	662,788	15,595	1.3%	2.4%
C15	Control, Meter / Relaying	8,924,054	523,520	2.9%	5.8%
C15	Control, Meter / Relaying	2,554	141	2.9%	5.5%
C15	Control, Meter / Relaying	622,968	32,645	2.9%	5.2%
C15	Control, Meter / Relaying	196,018	10,596	2.9%	5.4%
C15	Control, Meter / Relaying	114,687	6,431	2.9%	5.6%
C15	Control, Meter / Relaying	268,033	15,316	2.9%	5.7%
C15	Control, Meter / Relaying	54,754	3,712	2.9%	6.8%
C15	Control, Meter / Relaying	47,805	2,693	2.9%	5.6%
C16	Cooling Systems	1,665,421	51,594	1.3%	3.0%
C16	Cooling Systems	47,217	1,369	1.3%	2.9%
C16	Cooling Systems	325,070	9,445	1.3%	2.9%
C16	Cooling Systems	14,882	2,007	1.3%	13.5%
C17	Counterpoise	2,310,209	81,298	2.4%	3.5%
UOP	Unit of Property	2017 Cost	2017 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
C18	Cranes	5,638,303	122,794	1.9%	2.2%
C18	Cranes	106,538	2,274	1.9%	2.1%
D01	Dams, Dykes, Canals & Tunnels	339,516,127	4,787,536	1.4%	1.4%
D01	Dams, Dykes, Canals & Tunnels	113,664	1,570	1.4%	1.4%
D01	Dams, Dykes, Canals & Tunnels	1,187,178	16,300	1.4%	1.4%
D02	Diesel Systems & Engines	17,137	2,856	2.4%	16.7%
D02	Diesel Systems & Engines	222,896	31,102	2.4%	14.0%
D02	Diesel Systems & Engines	15,384	2,007	2.4%	13.0%
D02	Diesel Systems & Engines	95,312	12,039	2.4%	12.6%
D02	Diesel Systems & Engines	5,885,727	735,605	2.4%	12.5%
D02	Diesel Systems & Engines	8,325,163	493,231	2.4%	5.8%
D02	Diesel Systems & Engines	52,999	3,000	2.4%	5.7%
D02	Diesel Systems & Engines	138,321	8,679	2.4%	5.0%
D02	Diesel Systems & Engines	706,122	40,350	2.4%	5.7%
D02	Diesel Systems & Engines	154,635	19,741	2.4%	12.8%
D02	Diesel Systems & Engines	146,461	18,547	2.4%	12.9%
D02	Diesel Systems & Engines	467,266	67,556	2.4%	14.5%
D02	Diesel Systems & Engines	2,551,076	139,556	2.4%	5.5%
D02	Diesel Systems & Engines	242,203	13,404	2.4%	5.5%
D02	Diesel Systems & Engines	193,466	10,794	2.4%	5.3%
D02	Diesel Systems & Engines	84,724	4,729	2.4%	5.6%
D02	Diesel Systems & Engines	215,789	29,095	2.4%	13.5%
D02	Diesel Systems & Engines	174,684	24,661	2.4%	14.1%
D02	Diesel Systems & Engines	103,004	14,046	2.4%	13.6%
D03	Disconnect Switches	50,216	2,043	2.2%	4.1%
D03	Disconnect Switches	102,391	(41,000)	2.2%	3.9%
D03	Disconnect Switches	4,213,911	180,034	2.2%	4.2%
D03	Disconnect Switches	48,299	1,558	2.2%	3.2%
D03	Disconnect Switches	1,193,590	46,353	2.2%	3.9%
D03	Disconnect Switches	45,601	1,874	2.2%	4.1%
D03	Disconnect Switches	44,840	1,764	2.2%	3.9%
D03	Disconnect Switches	600,155	24,249	2.2%	4.0%
D03	Disconnect Switches	5,008	195	2.2%	3.9%
D03	Disconnect Switches	47,080	1,834	2.2%	3.9%
D03	Disconnect Switches	3,493	145	2.2%	4.2%
D04	Dykes and Liners	232,773	7,529	0.5%	3.2%
D04	Dykes and Liners	463,025	14,545	0.5%	3.1%
E01	Elevators	0	-	0.0%	11.2%
E02	EMS Equipment	45,948	2,887	0.1%	5.4%
E02	EMS Equipment	2,430	174	0.1%	7.1%
E02	EMS Equipment	11,295	587	0.1%	5.2%
E03	Environmental Equipment	82,482	3,103	2.6%	3.8%
F01	FALL ARREST EQUIPMENT	881,910	149,055	11.6%	16.9%
F01	FALL ARREST EQUIPMENT	52,903	6,613	11.6%	12.5%
F01	FALL ARREST EQUIPMENT	47,680	7,064	11.6%	14.8%
F01	FALL ARREST EQUIPMENT	180,089	22,990	11.6%	12.8%
F01	FALL ARREST EQUIPMENT	76,796	11,239	11.6%	14.6%
F02	Fencing	0	-	1.1%	10.0%
F02	Fencing	27,647	734	1.1%	2.7%
F02	Fencing	1,680,421	46,787	1.1%	2.8%
F02	Fencing	264,812	6,999	1.1%	2.6%
F02	Fencing	790,639	21,465	1.1%	2.7%

F03	Fire Fighting Equipment	370,336	23,390	1.3%	6.3%
F03	Fire Fighting Equipment	3,548,703	99,496	1.3%	2.8%
F03	Fire Fighting Equipment	2,646	74	1.3%	2.8%
F03	Fire Fighting Equipment	112,855	3,003	1.3%	2.7%
F03	Fire Fighting Equipment	151,427	4,138	1.3%	2.7%
F04	Footings & Foundations	15,024	605	2.2%	4.0%
F04	Footings & Foundations	63,116	1,829	2.2%	2.9%
F04	Footings & Foundations	8,659,473	265,765	2.2%	3.1%
F04	Footings & Foundations	0	-	2.2%	3.7%
F05	FREQ CONVERSION	755,877	20,338	2.4%	2.7%
F06	Fuel Systems	6,016,869	137,295	1.1%	2.3%
F06	Fuel Systems	105,685	2,371	1.1%	2.2%
F06	Fuel Systems	99,083	2,252	1.1%	2.3%
F06	Fuel Systems	195,937	4,283	1.1%	2.2%
F06	Fuel Systems	1,272,687	28,440	1.1%	2.2%
F06	Fuel Systems	202,773	4,565	1.1%	2.3%
F06	Fuel Systems	329,591	7,244	1.1%	2.2%
G01	Gas Turbine Systems	47,083	2,489	0.9%	5.3%
G01	Gas Turbine Systems	3,977,313	220,962	0.9%	5.6%
G01	Gas Turbine Systems	164,432	8,654	0.9%	5.3%
G01	Gas Turbine Systems	371,640	18,817	0.9%	5.1%
G02	Gates	12,807,488	257,837	1.7%	2.0%
G02	Gates	260,497	7,446	1.7%	2.8%
G02	Gates	31,948	619	1.7%	1.9%

UOP	Unit of Property	2017 Cost	2017 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
G03	Generators	187,029	4,637	1.7%	2.5%
G03	Generators	37,521,968	951,427	1.7%	2.5%
G03	Generators	828,933	20,118	1.7%	2.4%
G04	Generator - Windings	4,027,347	265,539	0.3%	6.6%
G05	Glycol Systems	98,436	4,763	0.9%	4.8%
G06	Govenors	6,562,987	287,430	3.8%	4.4%
G07	Ground Wire System	51,066	1,439	1.9%	2.8%
G07	Ground Wire System	42,894	1,206	1.9%	2.8%
G07	Ground Wire System	19,537	556	1.9%	2.8%
G07	Ground Wire System	4,876,312	140,660	1.9%	2.9%
G07	Ground Wire System	42,198	1,197	1.9%	2.8%
G07	Ground Wire System	24,004	679	1.9%	2.8%
G07	Ground Wire System	619,288	16,928	1.9%	2.7%
G07	Ground Wire System	29,503	841	1.9%	2.9%
G07	Ground Wire System	58,267	1,645	1.9%	2.8%
I02	Instrumentation	728,997	35,417	3.1%	4.9%
I02	Instrumentation	45,204	2,009	3.1%	4.4%
I03	Insulators	22,353,036	1,341,151	3.8%	6.0%
I03	Insulators	462,292	26,291	3.8%	5.7%
I03	Insulators	33,437	1,871	3.8%	5.4%
I03	Insulators	75,904	4,085	3.8%	5.4%
I03	Insulators	140,841	7,717	3.8%	5.5%
I03	Insulators	26,106	1,424	3.8%	5.5%
I03	Insulators	32,462	1,787	3.8%	5.5%
I04	Intake Structures	18,225,640	254,315	1.4%	1.4%
I05	Inverters	116,423	8,218	2.0%	7.1%
I05	Inverters	4,811	307	2.0%	6.4%
L03	Land Improvements	62,414	2,184	1.5%	3.5%
L03	Land Improvements	48,428	1,675	1.5%	3.5%
L03	Land Improvements	4,874,285	176,179	1.5%	3.6%
L04	Lighting Systems	92,562	5,582	1.7%	6.0%
L04	Lighting Systems	114,917	7,835	1.7%	6.8%
L05	Lightning Arrestors	0	-	1.4%	10.0%
L05	Lightning Arrestors	3,428,180	72,811	1.4%	2.1%
L05	Lightning Arrestors	65,803	1,343	1.4%	2.0%
L05	Lightning Arrestors	50,291	1,048	1.4%	2.1%
L05	Lightning Arrestors	19	2	1.4%	2.0%
L06	LINE COUPLING EQUIPMENT	0	-	0.0%	10.0%
M01	Main Breakers	288,042	8,230	1.7%	2.9%
M03	MetalClad Switchgear cub/Equ 4kv/600v	0	-	2.6%	10.0%
M03	MetalClad Switchgear cub/Equ 4kv/600v	285,888	44,554	2.6%	15.6%
M04	Meter Test Switches	13,519	906	2.1%	6.7%
M05	Metering Tanks	80,020	5,219	2.8%	6.5%
M05	Metering Tanks	61,355	3,841	2.8%	6.2%
M05	Metering Tanks	59,554	4,331	2.8%	7.3%
M06	METERS - DIGITAL	131,937	9,773	5.7%	7.4%

M06	METERS - DIGITAL	2,099,103	177,388	5.7%	8.5%
M06	METERS - DIGITAL	194,163	14,121	5.7%	7.3%
M06	METERS - DIGITAL	59,400	4,659	5.7%	7.8%
M07	METERS - ANALOGUE	76,225	12,530	3.0%	16.4%
M08	METERS - OTHER	89,768	9,286	5.3%	10.3%
M08	METERS - OTHER	76,979	6,792	5.3%	8.8%
M10	Misc Units of Prop	1,121,592	186,932	5.7%	16.7%
M10	Misc Units of Prop	571,395	110,593	5.7%	19.4%
M10	Misc Units of Prop	1,581,835	226,030	5.7%	14.3%
M11	MOBILE - A.T.V.'S & SNOWMOBILES	112,974	-	11.8%	32.4%
M11	MOBILE - A.T.V.'S & SNOWMOBILES	37,536	-	11.8%	28.6%
M11	MOBILE - A.T.V.'S & SNOWMOBILES	74,473	-	11.8%	25.0%
M11	MOBILE - A.T.V.'S & SNOWMOBILES	37,377	3,526	11.8%	22.6%
M11	MOBILE - A.T.V.'S & SNOWMOBILES	2,409	415	11.8%	20.7%
M11	MOBILE - A.T.V.'S & SNOWMOBILES	37,904	5,985	11.8%	21.1%
M12	MOBILE - AIR COMPRESSOR,ATTACHMENT & BOAT	74,206	4,387	1.1%	5.9%
M12	MOBILE - AIR COMPRESSOR,ATTACHMENT & BOAT	15,349	830	1.1%	5.4%
M12	MOBILE - AIR COMPRESSOR,ATTACHMENT & BOAT	22,573	1,290	1.1%	5.7%
M12	MOBILE - AIR COMPRESSOR,ATTACHMENT & BOAT	19,769	1,054	1.1%	5.3%
M13	MOBILE - ARGO'S	33,800	-	1.8%	100.0%
M13	MOBILE - ARGO'S	10,502	-	1.8%	70.6%
M13	MOBILE - ARGO'S	47,926	-	1.8%	41.4%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	800,172	49,921	2.1%	6.2%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	89,140	5,430	2.1%	6.1%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	412,734	25,014	2.1%	6.1%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	220,684	12,981	2.1%	5.9%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	97,677	5,635	2.1%	5.8%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	5,886	360	2.1%	6.1%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	74,049	4,399	2.1%	5.9%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	289,694	17,827	2.1%	6.2%

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M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	178,012	10,172	2.1%	5.7%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	44,846	2,575	2.1%	5.7%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	179,513	10,508	2.1%	5.9%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	2,492,485	159,094	2.1%	6.4%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	1,758	102	2.1%	5.8%
M16	Multiplex Equipment	653,387	70,668	2.3%	10.0%
M16	Multiplex Equipment	3,464	3,719	2.3%	8.4%
M16	Multiplex Equipment	-	919	2.3%	9.3%
M16	Multiplex Equipment	2,448	207	2.3%	8.5%
O01	Office Equipment	3,467	215	1.5%	6.2%
O01	Office Equipment	9,625	586	1.5%	6.1%
O01	Office Equipment	25,791	1,563	1.5%	6.1%
O01	Office Equipment	13,349	805	1.5%	6.0%
O01	Office Equipment	2,011	121	1.5%	6.0%
O01	Office Equipment	6,177	363	1.5%	5.9%
O01	Office Equipment	3,043	177	1.5%	5.8%
O01	Office Equipment	40,039	2,310	1.5%	5.8%
O01	Office Equipment	180,737	11,237	1.5%	6.2%
O01	Office Equipment	11,422	699	1.5%	6.1%
O01	Office Equipment	55,043	3,286	1.5%	6.0%
O01	Office Equipment	2,031	121	1.5%	5.9%
O01	Office Equipment	7,930	488	1.5%	6.2%
O01	Office Equipment	9,699	562	1.5%	5.8%
O02	Office Furniture	463,251	30,883	0.6%	6.7%
O02	Office Furniture	22,761	1,476	0.6%	6.5%
O02	Office Furniture	38,880	2,508	0.6%	6.5%
O02	Office Furniture	2,443	153	0.6%	6.3%
O02	Office Furniture	1,514	92	0.6%	6.1%
O02	Office Furniture	50,784	3,002	0.6%	5.9%
O02	Office Furniture	6,418	393	0.6%	6.1%
O02	Office Furniture	19,996	1,194	0.6%	6.0%
O02	Office Furniture	11,322	738	0.6%	6.5%
O02	Office Furniture	4,351	258	0.6%	5.9%
O02	Office Furniture	5,894	363	0.6%	6.2%
O02	Office Furniture	1,449	95	0.6%	6.6%
P01	P.C.B. Storage Conatiner	1,483	144	0.8%	9.7%
P02	PABX - Priv Auto Branch Exch	277,879	18,247	2.9%	6.9%
P03	Penstock	44,685,027	940,737	2.0%	2.1%
P04	Pole Cribs & Pole Hardware	933,500	2,598	1.6%	4.3%
P04	Pole Cribs & Pole Hardware	42,988,030	1,066,256	1.6%	2.5%

P04	Pole Cribs & Pole Hardware	7,979,581	188,866	1.6%	2.4%
P04	Pole Cribs & Pole Hardware	5,867,315	136,634	1.6%	2.4%
P04	Pole Cribs & Pole Hardware	8,841	211	1.6%	2.4%
P05	Pole Structures - Wood	1,350,000	4,567	2.3%	4.3%
P05	Pole Structures - Wood	2,581,969	78,440	2.3%	3.0%
P05	Pole Structures - Wood	71,757,012	2,314,678	2.3%	3.2%
P05	Pole Structures - Wood	122,958	3,852	2.3%	3.1%
P05	Pole Structures - Wood	1,925,624	60,809	2.3%	3.2%
P05	Pole Structures - Wood	1,509,181	47,409	2.3%	3.1%
P06	Poles - Concrete	31,249	-	4.3%	25.5%
P07	Poles - Wood	0	-	2.0%	5.5%
P07	Poles - Wood	4,728	143	2.0%	3.0%
P07	Poles - Wood	25,298,625	936,388	2.0%	3.7%
P07	Poles - Wood	3,947,479	135,107	2.0%	3.4%
P07	Poles - Wood	2,346,022	83,787	2.0%	3.6%
P08	Power Line Carrier	447,404	33,347	1.6%	7.5%
P08	Power Line Carrier	10,634	697	1.6%	6.6%
P09	Power Systems	22,941	2,024	7.0%	8.8%
P09	Power Systems	372,981	39,609	7.0%	10.6%
P10	Powerhouse	76,038,097	1,390,941	1.7%	1.8%
P10	Powerhouse	0	-	1.7%	1.9%
P11	Printers	181,328	-	14.0%	33.3%
P11	Printers	0	-	14.0%	10.0%
P11	Printers	9,287	-	14.0%	34.3%
P11	Printers	8,185	-	14.0%	50.0%
P11	Printers	337	-	14.0%	52.2%
P11	Printers	4,879	-	14.0%	63.2%
P11	Printers	58,680	-	14.0%	92.3%
P11	Printers	77,737	-	14.0%	37.5%
P11	Printers	5,719	-	14.0%	40.0%
P11	Printers	11,775	-	14.0%	38.7%
P11	Printers	1,717	-	14.0%	66.7%
P11	Printers	83,352	-	14.0%	44.4%
P11	Printers	4,343	-	14.0%	57.1%
P11	Printers	6,358	-	14.0%	36.4%
P11	Printers	954	-	14.0%	60.0%

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P12	Protective Control & Relay Panels	139,263	7,528	4.2%	5.4%
P12	Protective Control & Relay Panels	117,151	6,726	4.2%	5.7%
P12	Protective Control & Relay Panels	2,903,783	169,977	4.2%	5.9%
P12	Protective Control & Relay Panels	92,321	4,851	4.2%	5.3%
R01	Radio Towers (Wood or Steel)	2,492,001	92,584	1.2%	3.7%
R01	Radio Towers (Wood or Steel)	156,927	5,443	1.2%	3.5%
R02	Radios - Fixed Microwave Equipment	730,902	63,868	1.9%	7.7%
R02	Radios - Fixed Microwave Equipment	26,480	1,795	1.9%	6.8%
R02	Radios - Fixed Microwave Equipment	7,568	507	1.9%	6.7%
R03	Radios - Fixed UHF Equipment	58,345	5,001	6.1%	8.6%
R03	Radios - Fixed UHF Equipment	8,812	657	6.1%	7.5%
R04	Radios - Fixed VHF Equipment	153,938	14,210	1.3%	9.2%
R05	Radios - Mobile VHF Base Station	7,655	621	6.1%	8.1%
R05	Radios - Mobile VHF Base Station	2,298,642	220,688	6.1%	9.6%
R05	Radios - Mobile VHF Base Station	4,284	350	6.1%	8.2%
R05	Radios - Mobile VHF Base Station	435,443	36,037	6.1%	8.3%
R05	Radios - Mobile VHF Base Station	79,159	6,506	6.1%	8.2%
R05	Radios - Mobile VHF Base Station	2,401	213	6.1%	8.9%
R06	Ramps - Yard Storage	772,938	41,408	2.8%	5.4%
R07	Reactors & Resistors	-	(3,933)	3.6%	3.9%
R07	Reactors & Resistors	723,076	30,339	3.6%	4.2%
R08	Reclosers	666,582	24,612	1.9%	3.7%
R08	Reclosers	1,863,441	74,055	1.9%	4.0%
R08	Reclosers	296,310	11,360	1.9%	3.8%
R08	Reclosers	24,552	877	1.9%	3.6%
R08	Reclosers	55,453	2,054	1.9%	3.7%
R09	Regulators	1,878,873	83,817	2.3%	4.5%
R09	Regulators	596,890	24,529	2.3%	4.1%
R09	Regulators	327,257	14,025	2.3%	4.3%
R11	Revenue Metering	454,957	32,335	4.4%	6.9%
R12	Right - of - Ways	10,921,726	336,052	2.3%	3.1%
R12	Right - of - Ways	344,489	10,009	2.3%	2.9%
R12	Right - of - Ways	13,443	402	2.3%	3.0%
R13	Roads	17,125	520	3.6%	3.0%

R13	Roads	227,786	6,903	3.6%	3.0%
R13	Roads	72,420,233	2,329,873	3.6%	3.2%
R13	Roads	1,010,917	31,840	3.6%	3.1%
R14	Routers & Lan	25,739	-	7.1%	46.2%
R14	Routers & Lan	150,189	-	7.1%	34.3%
R14	Routers & Lan	224,211	-	7.1%	100.0%
R14	Routers & Lan	203,341	-	7.1%	70.6%
R14	Routers & Lan	55,217	-	7.1%	75.0%
R14	Routers & Lan	28,227	-	7.1%	35.3%
R14	Routers & Lan	12,536	-	7.1%	52.2%
R14	Routers & Lan	100,634	-	7.1%	38.7%
R14	Routers & Lan	43,385	-	7.1%	41.4%
R14	Routers & Lan	19,622	-	7.1%	66.7%
R14	Routers & Lan	37,027	-	7.1%	44.4%
R14	Routers & Lan	9,920	-	7.1%	57.1%
R14	Routers & Lan	40,077	-	7.1%	36.4%
R14	Routers & Lan	18,700	-	7.1%	48.0%
R14	Routers & Lan	22,915	-	7.1%	42.9%
R15	Runner	5,967,531	483,854	5.0%	8.1%
S01	Scada Equipment	1,365,832	97,777	2.7%	7.1%
S01	Scada Equipment	11,127	763	2.7%	6.9%
S01	Scada Equipment	69,082	4,631	2.7%	6.7%
S02	Sectionalizers	45,666	5,956	4.0%	13.0%
S03	Servers	13,632	-	9.6%	46.2%
S03	Servers	3,391	-	9.6%	34.3%
S03	Servers	8,575	-	9.6%	50.0%
S03	Servers	459,971	-	9.6%	100.0%
S03	Servers	8,970	-	9.6%	75.0%
S03	Servers	76,983	-	9.6%	52.2%
S03	Servers	24,345	-	9.6%	80.0%
S03	Servers	31,971	-	9.6%	54.5%
S03	Servers	23,646	-	9.6%	44.4%
S03	Servers	51,775	-	9.6%	48.0%
S03	Servers	6,820	-	9.6%	42.9%
S04	Sewage Disposal System	105,544	2,965	1.0%	2.8%
S04	Sewage Disposal System	1,015,623	29,297	1.0%	2.9%
S05	Software	706,767	107,357	3.7%	15.2%
S05	Software	2,261,587	402,065	3.7%	17.6%
S05	Software	729,168	96,154	3.7%	13.2%
S05	Software	95,535	15,286	3.7%	16.0%
S06	Spillway Structures	25,954,636	362,580	1.4%	1.4%
S07	Stacks	485,119	15,649	1.1%	3.2%

UOP	Unit of Property	2017 Cost	2017 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
S07	Stacks	601,584	18,849	1.1%	3.1%
S08	STATIC EXCITATION SYSTEM	2,654,489	170,341	2.8%	6.4%
S08	STATIC EXCITATION SYSTEM	560,402	32,023	2.8%	5.7%
S09	STATIC EXCITATION - XFORMERS	16,538	3,201	2.3%	19.4%
S10	Station Service	2,049,889	131,515	4.3%	6.4%
S10	Station Service	24,691	1,496	4.3%	6.1%
S10	Station Service	30,098	1,720	4.3%	5.7%
S10	Station Service	17,062	980	4.3%	5.7%
S11	Stop Logs	2,357,068	59,422	2.2%	2.5%
S12	Storage Pallets & Rackings	0	-	0.0%	10.0%
S12	Storage Pallets & Rackings	0	-	0.0%	20.0%
S13	Storm & Yard Drainage	171,674	6,821	0.7%	4.0%
S14	Street Lights	1,623,267	143,228	5.6%	8.8%
S14	Street Lights	1,868	69	5.6%	3.7%
S14	Street Lights	158,328	11,946	5.6%	7.5%
S14	Street Lights	250,879	20,480	5.6%	8.2%
S15	Structural Supports (Wood or Steel)	1,885	117	2.5%	6.2%
S15	Structural Supports (Wood or Steel)	4,320,850	211,637	2.5%	4.9%
S15	Structural Supports (Wood or Steel)	147,588	6,608	2.5%	4.5%
S15	Structural Supports (Wood or Steel)	23,122	1,084	2.5%	4.7%
S15	Structural Supports (Wood or Steel)	629,338	29,385	2.5%	4.7%
S16	STUDIES	570,706	-	0.0%	60.0%
S17	Sump Systems	133,385	5,906	2.6%	4.4%
S18	Surge Systems	1,309,334	96,393	3.2%	7.4%
S19	Station Switching	93,778	2,792	1.8%	3.0%
S19	Station Switching	5,404,903	165,879	1.8%	3.1%
S19	Station Switching	245,441	7,327	1.8%	3.0%
S20	Switching Systems - L.V.	2,133	64	2.8%	3.0%

S20	Switching Systems - L.V.	1,574,416	49,849	2.8%	3.2%
T01	Telecontrol System	102,503	4,749	1.1%	4.6%
T01	Telecontrol System	2,219,849	107,717	1.1%	4.8%
T01	Telecontrol System	30,106	1,422	1.1%	4.7%
T01	Telecontrol System	636,862	27,892	1.1%	4.4%
T01	Telecontrol System	19,679	875	1.1%	4.4%
T01	Telecontrol System	95,224	4,378	1.1%	4.6%
T01	Telecontrol System	108,409	4,909	1.1%	4.5%
T01	Telecontrol System	11,089	487	1.1%	4.4%
T01	Telecontrol System	1,748,447	79,577	1.1%	4.6%
T02	Test Equipment	413,027	25,159	0.6%	6.1%
T02	Test Equipment	10,040	594	0.6%	5.9%
T02	Test Equipment	16,060	927	0.6%	5.8%
T02	Test Equipment	33,893	2,013	0.6%	5.9%
T02	Test Equipment	10,055	551	0.6%	5.5%
T02	Test Equipment	7,028	387	0.6%	5.5%
T03	Tools & Equipment	1,721	-	1.8%	0.0%
T03	Tools & Equipment	1,802	111	1.8%	6.2%
T03	Tools & Equipment	76,485	4,659	1.8%	6.1%
T03	Tools & Equipment	51,131	3,099	1.8%	6.1%
T03	Tools & Equipment	96,626	5,827	1.8%	6.0%
T03	Tools & Equipment	14,297	845	1.8%	5.9%
T03	Tools & Equipment	349,140	20,540	1.8%	5.9%
T03	Tools & Equipment	44,145	2,547	1.8%	5.8%
T03	Tools & Equipment	7,925	451	1.8%	5.7%
T03	Tools & Equipment	15,803	894	1.8%	5.7%
T03	Tools & Equipment	3,059,219	190,209	1.8%	6.2%
T03	Tools & Equipment	27,752	1,699	1.8%	6.1%
T03	Tools & Equipment	33,187	1,587	1.8%	4.8%
T03	Tools & Equipment	18,592	1,110	1.8%	6.0%
T03	Tools & Equipment	80,631	4,790	1.8%	5.9%
T03	Tools & Equipment	6,774	417	1.8%	6.2%
T03	Tools & Equipment	42,781	2,401	1.8%	5.6%
T03	Tools & Equipment	319,131	17,730	1.8%	5.6%
T03	Tools & Equipment	3,282	188	1.8%	5.7%
T03	Tools & Equipment	11,939	686	1.8%	5.7%
T03	Tools & Equipment	1,325	75	1.8%	5.6%
T03	Tools & Equipment	3,938	228	1.8%	5.8%
T03	Tools & Equipment	20,707	1,156	1.8%	5.6%
T04	Towers	53,801,484	1,270,933	1.8%	2.4%
T04	Towers	59,215	1,380	1.8%	2.3%
T04	Towers	67,919	1,573	1.8%	2.3%
T04	Towers	17,630	409	1.8%	2.3%
T04	Towers	23,499	551	1.8%	2.3%
T05	Transformers - Other	116,377	3,708	1.7%	3.2%
T05	Transformers - Other	6,223	185	1.7%	3.0%
T05	Transformers - Other	6,238	185	1.7%	3.0%
T05	Transformers - Other	61,226	1,770	1.7%	2.9%
UOP	Unit of Property	2017 Cost	2017 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
T05	Transformers - Other	33,461,441	1,003,172	1.7%	3.0%
T05	Transformers - Other	60,653	1,725	1.7%	2.8%
T05	Transformers - Other	634,490	18,436	1.7%	2.9%
T05	Transformers - Other	25,375	725	1.7%	2.9%
T05	Transformers - Other	9,473	278	1.7%	2.9%
T05	Transformers - Other	582,764	16,540	1.7%	2.8%
T05	Transformers - Other	207,320	5,868	1.7%	2.8%
T05	Transformers - Other	80,655	2,310	1.7%	2.9%
T05	Transformers - Other	113,484	3,235	1.7%	2.9%
T05	Transformers - Other	47,714	1,390	1.7%	2.9%
T05	Transformers - Other	1,931,280	54,530	1.7%	2.8%
T05	Transformers - Other	25,348	729	1.7%	2.9%
T05	Transformers - Other	11,285	333	1.7%	2.9%
T05	Transformers - Other	25,681	752	1.7%	2.9%
T05	Transformers - Other	37,444	1,093	1.7%	2.9%
T05	Transformers - Other	29,366	843	1.7%	2.9%
T06	Transformers - Pad Mount	34,677	1,116	2.1%	3.2%
T06	Transformers - Pad Mount	119,155	3,928	2.1%	3.3%
T06	Transformers - Pad Mount	60,217	1,927	2.1%	3.2%
T06	Transformers - Pad Mount	1,424,748	48,434	2.1%	3.4%
T06	Transformers - Pad Mount	693,163	22,587	2.1%	3.2%
T06	Transformers - Pad Mount	121,956	3,955	2.1%	3.2%

T07	Transformers - Pole Mounted	9,274	486	3.1%	5.2%
T07	Transformers - Pole Mounted	103,095	4,758	3.1%	4.6%
T07	Transformers - Pole Mounted	3,437	150	3.1%	4.4%
T07	Transformers - Pole Mounted	3,770,000	12,583	3.1%	3.4%
T07	Transformers - Pole Mounted	9,356	298	3.1%	3.2%
T07	Transformers - Pole Mounted	9,593	270	3.1%	2.8%
T07	Transformers - Pole Mounted	10,992,357	519,198	3.1%	4.7%
T07	Transformers - Pole Mounted	19,065	835	3.1%	4.4%
T07	Transformers - Pole Mounted	5,728	255	3.1%	4.4%
T07	Transformers - Pole Mounted	17,202	800	3.1%	4.7%
T07	Transformers - Pole Mounted	20,053	922	3.1%	4.6%
T07	Transformers - Pole Mounted	2,079,120	90,069	3.1%	4.3%
T07	Transformers - Pole Mounted	1,802,959	81,643	3.1%	4.5%
T07	Transformers - Pole Mounted	136,972	6,347	3.1%	4.6%
T07	Transformers - Pole Mounted	63,033	2,865	3.1%	4.5%
T07	Transformers - Pole Mounted	6,005	275	3.1%	4.6%
T07	Transformers - Pole Mounted	1,241	56	3.1%	4.5%
T09	Turbines	35,279,474	1,348,250	3.2%	3.8%
V01	Vacumm Cleaning System	6,099	209	32.0%	3.4%
V02	Valves - Penstock	5,146,055	118,145	1.8%	2.2%
V04	Vehicles - 3/4 ton and Under	33,047	1,060	10.4%	3.2%
V04	Vehicles - 3/4 ton and Under	57,035	-	10.4%	34.3%
V04	Vehicles - 3/4 ton and Under	512,664	-	10.4%	37.5%
V04	Vehicles - 3/4 ton and Under	26,462	1,058	10.4%	24.0%
V04	Vehicles - 3/4 ton and Under	398,027	32,309	10.4%	23.5%
V04	Vehicles - 3/4 ton and Under	266,842	-	10.4%	30.8%
V04	Vehicles - 3/4 ton and Under	-	570	10.4%	24.5%
V04	Vehicles - 3/4 ton and Under	57,007	-	10.4%	20.0%
V04	Vehicles - 3/4 ton and Under	34,510	2,655	10.4%	23.1%
V04	Vehicles - 3/4 ton and Under	9,126	861	10.4%	22.6%
V04	Vehicles - 3/4 ton and Under	104,322	-	10.4%	30.0%
V04	Vehicles - 3/4 ton and Under	28,075	-	10.4%	27.9%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	159,883	13,704	2.3%	8.6%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	235,337	19,611	2.3%	8.3%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	218,013	16,988	2.3%	7.8%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	360,616	20,412	2.3%	5.7%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	178,767	13,751	2.3%	7.7%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	307,372	26,536	2.3%	8.6%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	964,710	71,904	2.3%	7.5%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	1,727,735	160,741	2.3%	8.7%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	792,597	63,408	2.3%	8.0%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	143,463	11,326	2.3%	7.9%
V06	Vehicles - Cars, Staion Wagons & Vans	84,800	14,841	11.4%	7.4%
V06	Vehicles - Cars, Staion Wagons & Vans	152,387	-	11.4%	52.2%
V06	Vehicles - Cars, Staion Wagons & Vans	67,574	-	11.4%	28.6%
V06	Vehicles - Cars, Staion Wagons & Vans	49,788	-	11.4%	37.5%
V06	Vehicles - Cars, Staion Wagons & Vans	26,215	-	11.4%	40.0%
V06	Vehicles - Cars, Staion Wagons & Vans	28,837	-	11.4%	36.4%
V06	Vehicles - Cars, Staion Wagons & Vans	52,993	-	11.4%	42.9%
V06	Vehicles - Cars, Staion Wagons & Vans	18,909	-	11.4%	30.8%
W01	Water Regulating Structures	18,454,117	367,856	2.5%	2.0%
W02	Water Supply System	1,448,814	104,107	3.8%	7.2%

UOP	Unit of Property	2017 Cost	2017 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
W02	Water Supply System	8,620	581	3.8%	6.7%
W03	Water Systems - Feed	198,113	10,074	0.4%	5.1%
W04	Water Treatment	535,626	38,718	1.6%	7.2%
		1,329,625,108	38,154,647		
Whole Life					
B01	Battery & Power Systems	453,819	22,691	6.7%	5.0%
B06	Buildings - Metal	10,828,615	196,884	0.7%	1.8%
B07	Bus Duct Generator	630,304	18,009	2.4%	2.9%
C09	Circuit Breakers	13,035,513	34,038	1.8%	1.8%
C10	Compressed Air Systems	7,563,642	189,091	1.6%	2.5%
C15	Control, Meter / Relaying	2,143,032	71,435	2.9%	3.3%
C16	Cooling Systems	3,152,042	78,801	1.3%	2.5%
D02	Diesel Systems & Engines	1,134,546	45,382	2.4%	4.0%
D03	Disconnect Switches	1,272,200	28,271	2.2%	2.2%
F02	Fencing	302,546	6,437	1.1%	2.1%
F03	Fire Fighting Equipment	2,496,002	55,467	1.3%	2.2%
F06	Fuel Systems	7,059,924	141,198	1.1%	2.0%
G01	Gas Turbine Systems	29,478,794	842,251	0.9%	2.9%
G03	Generators	30,884,873	475,152	1.7%	1.5%
M03	MetalClad Switchgear cub/Equ 4kv/600v	277,334	9,245	2.6%	3.3%
P05	Pole Structures - Wood	756,364	14,271	2.3%	1.9%
P07	Poles - Wood	3,855,846	104,212	2.0%	2.7%
P12	Protective Control & Relay Panels	239,515	7,984	4.2%	3.3%
R07	Reactors & Resistors	74,835	1,871	3.6%	2.5%
S01	Scada Equipment	756,364	37,818	2.7%	5.0%
S07	Stacks	3,781,821	94,546	1.1%	2.5%
S10	Station Service	630,304	15,758	4.3%	2.5%
S17	Sump Systems	428,606	12,246	2.6%	2.9%
T04	Towers	255,252,700	981,741	1.8%	1.5%
T05	Transformers - Other	3,731,120	67,839	1.7%	1.8%
T06	Transformers - Pad Mount	289,940	7,248	2.1%	2.5%
T09	Turbines	6,618,187	132,364	3.2%	2.0%
V03	Vehicles - 1 ton	104,719	13,090	0.0%	12.5%
W04	Water Treatment	4,160,003	122,352	1.6%	2.9%
		391,393,511	3,827,689		
Holyrood Accelerated Assets - December 31, 2020 Truncation Date					
T09.1	Turbines	2,302,100	62,219		
T09.1	Turbines	5,124,796	1,008,134		
T09.1	Turbines	214,388	35,731		
T09.1	Turbines	5,715,953	792,864		
T09.1	Turbines	4,790,331	598,791		
T09.1	Turbines	0	-		
T09.1	Turbines	1,684,099	325,803		
T09.1	Turbines	323,900	79,322		
T09.1	Turbines	1,087,015	155,229		
T09.1	Turbines	169,486	29,476		
T09.1	Turbines	555,262	99,450		
G01.1	Gas Turbine Systems	5,030,668	1,676,889		
G03.1	Generators	57,650	11,341		
G03.1	Generators	378,671	64,001		
G03.1	Generators	75,460	12,577		
G03.1	Generators	62,124	7,766		
G03.1	Generators	0	-		
G03.1	Generators	389,227	25,111		
G03.1	Generators	149,292	27,834		
G03.1	Generators	719,855	125,192		
P10.1	Powerhouse	405,707	67,618		
P10.1	Powerhouse	1,133,208	141,651		
C07.1	Chemical Feed Systems	22,074	2,759		
C07.1	Chemical Feed Systems	0	-		
C15.1	Control, Meter / Relaying	115,036	14,531		
E03.1	Environmental Equipment	576,248	72,031		
E03.1	Environmental Equipment	0	-		
E03.1	Environmental Equipment	48,171	9,175		
A04.1	Auxiliary Power Systems	210,800	5,697		
A04.1	Auxiliary Power Systems	492,554	61,569		
B02.1	Boiler System	93,433	-		
B02.1	Boiler System	2,437,300	65,873		

B02.1	Boiler System	376,809	74,111
B02.1	Boiler System	1,334,627	168,584
B02.1	Boiler System	10,407,515	1,300,939
B02.1	Boiler System	1	-

UOP	Unit of Property	2017 Cost	2017 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
B02.1	Boiler System	542,622	105,024		
B02.1	Boiler System	5,739,433	(178,409)		
B02.1	Boiler System	704,067	172,425		
B02.1	Boiler System	6,728,757	178,409		
B02.1	Boiler System	82,687	11,955		
B05.1	Buildings - Other	859,162	107,395		
B06.1	Buildings - Metal	51,935	6,492		
B06.1	Buildings - Metal	0	-		
C01.1	Cables - Telecontrol	42,606	5,326		
C03.1	Cables - Under Ground	68,519	8,565		
C04.1	Cables - Above Ground	78,084	9,761		
C04.1	Cables - Above Ground	0	-		
C12.1	Condensers	386,962	48,370		
C12.1	Condensers	0	-		
F03.1	Fire Fighting Equipment	290,151	36,244		
F06.1	Fuel Systems	144,758	28,477		
F06.1	Fuel Systems	775,336	97,928		
F06.1	Fuel Systems	3,232,847	404,106		
F06.1	Fuel Systems	0	-		
F06.1	Fuel Systems	234,689	-		
F06.1	Fuel Systems	2,596,136	334,897		
F06.1	Fuel Systems	488,620	69,803		
F06.1	Fuel Systems	24,357	5,413		
F06.1	Fuel Systems	1,140,214	152,029		
G06.1	Govenors	773,352	96,669		
G06.1	Govenors	0	-		
I02.1	Instrumentation	8,698	1,711		
I02.1	Instrumentation	2,318,391	289,799		
I02.1	Instrumentation	0	-		
I02.1	Instrumentation	338,972	58,952		
I05.1	Inverters	10,794	1,349		
I05.1	Inverters	0	-		
L03.1	Land Improvments	1,281	160		
L03.1	Land Improvments	0	-		
M02.1	Marine Terminal	1,036,096	129,512		
M02.1	Marine Terminal	0	-		
O02.1	Office Furniture	16,483	2,060		
R13.1	Roads	248	31		
S07.1	Stacks	19,519	3,840		
S07.1	Stacks	2,159,955	272,836		
S07.1	Stacks	2,607,237	325,904		
S07.1	Stacks	0	-		
S08.1	STATIC EXCITATION SYSTEM	729,359	91,170		
S08.1	STATIC EXCITATION SYSTEM	0	-		
T03.1	Tools & Equipment	268,073	33,509		
W03.1	Water Systems - Feed	398,320	-		
W03.1	Water Systems - Feed	422,200	11,411		
W03.1	Water Systems - Feed	95,600	18,807		
W03.1	Water Systems - Feed	215,234	35,872		
W03.1	Water Systems - Feed	776,429	97,054		
W03.1	Water Systems - Feed	2,685	-		
W03.1	Water Systems - Feed	324,912	77,979		
W04.1	Water Treatment	1,455,483	181,935		
W04.1	Water Treatment	0	-		
W04.1	Water Treatment	317,359	45,340		
B01.1	Battery & Power Systems	86,099	10,762		
B01.1	Battery & Power Systems	0	-		
B01.1	Battery & Power Systems	469,378	114,950		
P12.1	Protective Control & Relay Panels	65,847	8,231		
P12.1	Protective Control & Relay Panels	0	-		
T05.1	Transformers - Other	870,326	204,783		
T05.1	Transformers - Other	126,690	16,892		
G01.1	Gas Turbine Systems	887	111		
F04.1	Footings & Foundations	10,668	1,333		
V04.1	Vehicles - 3/4 ton and Under	86,566	18,550		
C10.1	Compressed Air Systems	352,033	86,212		
M10.1	Misc Units of Prop	1,437,566	282,882		
M10.1	Misc Units of Prop	145,993	24,332		
D03.1	Disconnect Switches	3,632,290	691,865		
W02.1	Water Supply System	207,404	49,777		

F01.1	FALL ARREST EQUIPMENT	81,710	10,321
		<hr/>	<hr/>
		92,565,842	12,023,379

UOP	Unit of Property	2017 Cost	2017 Depreciation	Original Cost Accrual Rate	Deemed Cost Accrual Rate
Asset Retirement Obligations					
T05	Transformers - Other	1,375,432	39,482		
M10	Misc Units of Prop	6,562,188	(416,304)		
		<u>7,937,620</u>	<u>(376,822)</u>		
Adjustments					
	Retirement Adjustments	(5,134,645)	(205,912)		
	CIAC's	(964,046)	-		
		<u>(6,098,691)</u>	<u>(205,912)</u>		
	Subtotal	2,350,735,294	76,009,005		
	Subtotal (000's)	2,350,735	76,009		
	Regulatory Adjustment Sunnyside Transformer P.U. 43 (2016)		19		
	Total	2,350,735	76,028		
	Per GRA Schedule 4-I Page 1 of 1		76,028		
	Per GRA Schedule 4-II Page 5 of 9	2,350,735			

Depreciation Schedule
2018 Test Year

		A	B	(A+B)			
UOP	Unit of Property	2018 Cost	2018 Depreciation	2018 Removal	Total 2018 Depreciation	Accrual Rate	Removal Rate
Equal Life Group Method							
A01	Aircraft Landing Strip		81	97	178	1.08%	1.29%
A01	Aircraft Landing Strip	51,389	2,194	221	2,415	4.27%	0.43%
A04	Auxiliary Power Systems	771,973	27,405	1,390	28,795	3.55%	0.18%
A04	Auxiliary Power Systems	3,825,225	140,768	17,596	158,364	3.68%	0.46%
B01	Battery & Power Systems	6,650,190	272,658	17,956	290,613	4.10%	0.27%
B01	Battery & Power Systems	3,394,953	135,767	6,826	142,593	5.37%	0.27%
B02	Boiler System	1,305,613	36,296	74,159	110,455	2.78%	5.68%
B02	Boiler System	13,541,079	4,328	652	2,853,076	2.92%	0.44%
B03	Booms - Timber	112,339	12,391	-	12,391	11.03%	0.00%
B04	Bridges	680,217	11,156	2,245	13,400	1.64%	0.33%
B04	Bridges	965,004	19,590	12,352	31,942	2.03%	1.28%
B05	Buildings - Other	39,710,460	941,269	55,652	996,921	2.37%	0.14%
B05	Buildings - Other	29,960,324	679,768	34,513	714,281	4.42%	0.22%
B06	Buildings - Metal	4,166,200	65,537	3,385	68,921	2.13%	0.11%
B06	Buildings - Metal	16,112,619	383,438	32,773	416,211	2.34%	0.20%
B07	Bus Duct Generator	78,298	2,083	102	2,185	2.66%	0.13%
B07	Bus Duct Generator	985,315	30,348	2,365	32,712	3.08%	0.24%
B08	Buswork & Hardware	243,594	5,189	780	5,968	2.13%	0.32%
B08	Buswork & Hardware	3,318,245	86,274	24,223	110,498	2.60%	0.73%
C01	Cables - Telecontrol	393,321	13,452	3,029	16,480	3.42%	0.77%
C02	Cable - Submarine	1,509,034	35,764	8,903	44,667	2.37%	0.59%
C02	Cable - Submarine	2,776,722	113,013	64,142	177,155	4.07%	2.31%
C03	Cables - Under Ground	3,320,061	29,800	7,450	37,250	1.72%	0.43%
C03	Cables - Under Ground	1,900,233	36,865	11,211	48,076	1.94%	0.59%
C04	Cables - Above Ground	620,183	2,333	580	2,912	1.77%	0.44%
C04	Cables - Above Ground	4,494,725	100,682	48,094	148,775	2.24%	1.07%
C06	Capictors	684,737	63,544	4,245	67,789	9.28%	0.62%
C07	Chemical Feed Systems	18,552	338	1,809	2,146	1.82%	9.75%
C09	Circuit Breakers	31,774,004	685,345	82,879	768,224	2.15%	0.26%
C09	Circuit Breakers	94,658,278	1,761,316	266,718	2,028,034	2.21%	0.33%
C10	Compressed Air Systems	14,194,703	504,830	-	504,830	3.55%	0.00%
C10	Compressed Air Systems	363,044	14,522	-	14,522	4.00%	0.00%
C11	Computers	4,027,076	276,472	-	276,472	14.38%	0.00%
C11	Computers	3,160,252	541,649	-	541,649	20.00%	0.00%
C12	Condensers	0	0	0	0	2.13%	0.11%
C13	Conductor - Transmission	41,953,472	804,980	279,279	1,084,259	1.96%	0.68%
C13	Conductor - Transmission	42,025,239	1,185,112	445,468	1,630,579	2.82%	1.06%
C14	Conductor - Distribution	929,735	24,173	6,043	30,216	2.60%	0.65%
C14	Conductor - Distribution	18,600,230	548,707	191,582	740,289	2.95%	1.03%
C15	Control, Meter / Relaying	8,013,635	199,175	-	199,175	2.92%	0.00%
C15	Control, Meter / Relaying	18,290,304	585,629	-	585,629	3.20%	0.00%
C16	Cooling Systems	7,565,801	255,837	11,354	267,191	3.38%	0.15%
C16	Cooling Systems	1,149,000	47,109	2,298	49,407	4.10%	0.20%
C17	Counterpoise	2,310,209	63,300	7,624	70,923	2.74%	0.33%
C18	Cranes	580,607	9,812	523	10,335	1.69%	0.09%
C18	Cranes	6,037,289	134,028	4,830	138,858	2.22%	0.08%
D01	Dams, Dykes, Canals & Tunnels	3,931,781	31,889	4,931	36,820	0.97%	0.15%
D01	Dams, Dykes, Canals & Tunnels	340,975,276	4,330,386	375,073	4,705,459	1.27%	0.11%
D02	Diesel Systems & Engines	24,791,306	1,094,512	246,507	1,341,019	4.36%	0.98%
D02	Diesel Systems & Engines	26,150,840	1,177,134	235,089	1,412,223	6.96%	1.39%
D03	Disconnect Switches	11,687,557	257,260	13,891	271,151	2.20%	0.12%
D03	Disconnect Switches	9,449,419	130,110	6,533	136,643	2.39%	0.12%
D04	Dykes and Liners	745,693	21,029	8,053	29,082	2.82%	1.08%
D04	Dykes and Liners	1,773,600	4,966	739	5,705	3.36%	0.50%
E01	Elevators	0	0	0	0	2.25%	0.11%
E02	EMS Equipment	66,009	2,225	-	2,225	3.37%	0.00%
E02	EMS Equipment	110,488	4,066	-	4,066	3.68%	0.00%
E03	Environmental Equipment	338,053	11,054	-	11,054	3.27%	0.00%
F01	FALL ARREST EQUIPMENT	1,919,981	117,695	-	117,695	6.13%	0.00%
F01	FALL ARREST EQUIPMENT	445,019	28,517	-	28,517	7.09%	0.00%
F02	Fencing	4,138,349	92,699	6,618	99,317	2.24%	0.16%
F02	Fencing	334,728	7,531	368	7,900	2.25%	0.11%
F03	Fire Fighting Equipment	9,186,552	139,619	-	139,619	2.13%	0.00%
F03	Fire Fighting Equipment	8,903,201	194,090	-	194,090	2.18%	0.00%
F04	Footings & Foundations	85,948,965	1,535,028	228,982	1,764,010	1.81%	0.27%
F04	Footings & Foundations	12,240,009	263,160	44,064	307,224	2.15%	0.36%
F05	FREQ CONVERSION	2,990,689	6,721	-	6,721	2.30%	0.00%
F05	FREQ CONVERSION	746,417	19,557	-	19,557	2.59%	0.00%
F06	Fuel Systems	19,413,808	537,762	91,266	629,028	2.77%	0.47%
F06	Fuel Systems	4,375,807	111,328	22,199	133,527	3.36%	0.67%
G01	Gas Turbine Systems	45,758,884	1,153,124	45,759	1,198,883	2.52%	0.10%
G01	Gas Turbine Systems	9,758,715	137,820	4,241	142,061	2.60%	0.08%
G02	Gates	744,111	8,436	1,269	9,705	1.33%	0.20%
G02	Gates	16,548,923	321,049	31,443	352,492	1.94%	0.19%

G03	Generators	9,803,163	159,953	24,235	184,189	1.65%	0.25%
G03	Generators	78,263,574	1,611,714	213,315	1,825,029	2.04%	0.27%

		A	B	(A+B)			
	Unit of Property	2018 Cost	2018 Depreciation	2018 Removal	Total 2018 Depreciation	Accrual Rate	Removal Rate
G04	Generator - Windings	16,717,821	302,593	42,694	345,286	1.81%	0.24%
G04	Generator - Windings	2,159,822	46,436	6,911	53,348	2.15%	0.32%
G05	Glycol Systems	98,436	4,833	2,441	7,274	4.91%	2.48%
G06	Govenors	273,500	6,291	1,586	7,877	2.30%	0.58%
G06	Govenors	6,562,987	303,210	64,317	367,527	4.62%	0.98%
G07	Ground Wire System	9,244,028	148,756	14,569	163,325	1.94%	0.19%
G07	Ground Wire System	7,504,375	182,356	19,511	201,868	2.43%	0.26%
I01	INFORMATION DELIVERY SYS - ECC	348,100	-	-	5,138	0.00%	0.00%
I02	Instrumentation	774,201	26,555	-	26,555	3.43%	0.00%
I02	Instrumentation	992,068	58,532	-	58,532	5.90%	0.00%
I03	Insulators	6,297,614	162,296	-	162,296	3.23%	0.00%
I03	Insulators	25,616,143	990,782	-	990,781	3.86%	0.00%
I04	Intake Structures	288,656	2,800	433	3,233	0.97%	0.15%
I04	Intake Structures	18,225,640	231,466	20,048	251,514	1.27%	0.11%
I05	Inverters	176,682	12,491	17,368	29,859	7.07%	9.83%
L02	Land Acquisitions	5,072,678	-	-	-	0.00%	0.00%
L03	Land Improvements	5,742,222	96,469	-	96,469	1.68%	0.00%
L04	Lighting Systems	465,471	8,611	-	8,611	1.85%	0.00%
L04	Lighting Systems	394,258	6,921	-	6,921	2.13%	0.00%
L05	Lightning Arrestors	757,400	8,600	-	8,600	2.02%	0.00%
L05	Lightning Arrestors	3,973,480	84,238	-	84,238	2.12%	0.00%
L06	LINE COUPLING EQUIPMENT	0	0	-	0	4.25%	0.00%
M01	Main Breakers	288,042	7,864	1,383	9,246	2.73%	0.48%
M02	Marine Terminals	860,754	9,640	3,701	13,342	1.12%	0.43%
M03	MetalClad Switchgear cub/Equ 4kv/600v	669,662	14,800	5,826	20,626	2.21%	0.87%
M03	MetalClad Switchgear cub/Equ 4kv/600v	232,193	5,503	557	6,060	2.37%	0.24%
M04	Meter Test Switches	13,519	927	-	927	6.86%	0.00%
M05	Metering Tanks	436,406	12,830	-	12,830	2.94%	0.00%
M06	METERS - DIGITAL	3,055,141	70,700	-	70,700	5.66%	0.00%
M06	METERS - DIGITAL	4,115,377	257,211	-	257,211	6.25%	0.00%
M07	METERS - ANALOGUE	76,225	4,238	-	4,238	5.56%	0.00%
M08	METERS - OTHER	1,363,900	56,996	-	56,996	4.82%	0.00%
M08	METERS - OTHER	166,747	10,422	-	10,422	6.25%	0.00%
M10	Misc Units of Prop	3,705,347	135,986	-	135,986	3.67%	0.00%
M10	Misc Units of Prop	1,872,200	53,783	-	53,783	6.96%	0.00%
M11	MOBILE - A.T.V.'S & SNOWMOBILES	1,654,719	134,860	-	134,860	8.15%	0.00%
M11	MOBILE - A.T.V.'S & SNOWMOBILES	1,046,075	97,049	-	97,049	15.02%	0.00%
M12	MOBILE - AIR COMPRESSOR,ATTACHMENT & BOAT	131,898	1,319	-	1,319	1.00%	0.00%
M12	MOBILE - AIR COMPRESSOR,ATTACHMENT & BOAT	35,882	2,723	-	2,723	7.59%	0.00%
M13	MOBILE - ARGO'S	180,781	16,415	-	16,415	9.08%	0.00%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	7,038,321	292,794	-	292,794	4.16%	0.00%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	812,546	23,421	-	23,421	5.03%	0.00%
M16	Multiplex Equipment	703,901	44,909	-	44,909	6.38%	0.00%
M16	Multiplex Equipment	239,066	15,946	-	15,946	6.67%	0.00%
O01	Office Equipment	3,046,223	151,280	-	151,280	5.00%	0.00%
O01	Office Equipment	609,000	34,104	-	34,104	5.60%	0.00%
O02	Office Furniture	98,726	1,843	-	1,843	5.00%	0.00%
O02	Office Furniture	743,513	45,354	-	45,354	6.10%	0.00%
P01	P.C.B. Storage Conatiner	1,483	137	-	137	9.24%	0.00%
P02	PABX - Priv Auto Branch Exch	277,879	21,230	-	21,230	7.64%	0.00%
P03	Penstock	17,722,711	248,658	37,626	286,284	1.52%	0.23%
P03	Penstock	44,685,027	1,251,181	147,461	1,398,641	2.80%	0.33%
P04	Pole Cribs & Pole Hardware	8,405,634	264,777	92,462	357,239	3.15%	1.10%
P04	Pole Cribs & Pole Hardware	82,745,762	3,086,417	1,141,892	4,228,308	3.73%	1.38%
P05	Pole Structures - Wood	18,086,033	311,201	108,769	419,971	2.06%	0.72%
P05	Pole Structures - Wood	89,054,846	2,172,938	774,777	2,947,715	2.44%	0.87%
P06	Poles - Concrete	55,346	1,240	29,693	30,933	2.24%	53.65%
P07	Poles - Wood	49,363,821	1,392,060	464,020	1,856,080	2.82%	0.94%
P07	Poles - Wood	7,156,232	252,747	88,520	341,267	4.34%	1.52%
P08	Power Line Carrier	836,800	38,828	3,849	42,677	4.64%	0.46%
P08	Power Line Carrier	798,185	40,628	23,866	64,493	5.09%	2.99%
P09	Power Systems	457,452	31,747	4,300	36,047	6.94%	0.94%
P10	Powerhouse	2,409,615	37,831	5,783	43,614	1.57%	0.24%
P10	Powerhouse	77,546,128	1,620,714	170,601	1,791,316	2.09%	0.22%
P11	Printers	895,786	4,667	-	4,667	5.19%	0.00%
P11	Printers	690,051	75,561	-	75,561	16.67%	0.00%
P12	Protective Control & Relay Panels	7,198,937	213,089	-	213,089	2.96%	0.00%
P12	Protective Control & Relay Panels	4,545,057	70,832	-	70,832	3.33%	0.00%
R01	Radio Towers (Wood or Steel)	2,885,600	68,677	36,359	105,036	2.38%	1.26%
R01	Radio Towers (Wood or Steel)	1,170,500	28,560	7,140	35,700	2.44%	0.61%
R02	Radios - Fixed Microwave Equipment	1,732,282	148,803	-	148,803	8.59%	0.00%
R03	Radios - Fixed UHF Equipment	81,822	6,088	-	6,088	7.44%	0.00%
R04	Radios - Fixed VHF Equipment	153,938	10,237	-	10,237	6.65%	0.00%
R05	Radios - Mobile VHF Base Station	3,109,693	325,274	-	325,274	10.46%	0.00%
R06	Ramps - Yard Storage	816,300	3,156	-	3,156	4.64%	0.00%
R06	Ramps - Yard Storage	924,197	47,596	-	47,596	5.15%	0.00%
R07	Reactors & Resistors	908,380	38,061	-	38,061	4.19%	0.00%
R08	Reclosers	4,571,976	105,613	18,288	123,901	2.31%	0.40%

R08	Reclosers	832,133	20,304	2,996	23,300	2.44%	0.36%
R09	Regulators	3,675,861	107,335	18,747	126,082	2.92%	0.51%
R09	Regulators	450,262	5,224	778	6,002	3.56%	0.53%

		A	B	(A+B)			
	Unit of Property	2018 Cost	2018 Depreciation	2018 Removal	Total 2018 Depreciation	Accrual Rate	Removal Rate
R11	Revenue Metering	629,314	20,956	-	20,956	3.33%	0.00%
R11	Revenue Metering	831,454	35,004	-	35,004	4.21%	0.00%
R12	Right - of - Ways	126,056	2,067	-	2,067	1.64%	0.00%
R12	Right - of - Ways	23,513,900	70,826	-	70,826	1.64%	0.57%
R12	Right - of - Ways	12,488,097	297,217	-	297,217	2.38%	0.00%
R13	Roads	4,335,123	67,266	10,261	77,527	1.77%	0.27%
R13	Roads	75,173,142	2,225,125	225,519	2,450,644	2.96%	0.30%
R14	Routers & Lan	2,360,853	54,840	-	54,840	8.84%	0.00%
R14	Routers & Lan	291,341	18,503	-	18,503	20.00%	0.00%
R15	Runner	5,762,624	418,828	-	418,828	6.22%	0.00%
S01	Scada Equipment	571,898	8,207	-	8,207	5.66%	0.00%
S01	Scada Equipment	2,478,445	154,407	-	154,407	6.23%	0.00%
S02	Sectionalizers	45,666	6,909	-	6,909	15.13%	0.00%
S03	Servers	1,436,555	1,851	-	1,851	2.86%	0.00%
S03	Servers	1,240,963	101,463	-	101,463	14.29%	0.00%
S04	Sewage Disposal System	1,121,167	24,441	4,597	29,038	2.18%	0.41%
S05	Software	5,389,702	600,672	-	600,672	14.29%	0.00%
S05	Software	8,948,718	1,627,716	-	1,627,716	20.34%	0.00%
S06	Spillway Structures	546,531	5,301	820	6,121	0.97%	0.15%
S06	Spillway Structures	26,004,636	330,259	31,206	361,464	1.27%	0.12%
S07	Stacks	4,868,525	93,963	16,066	110,029	1.93%	0.33%
S07	Stacks	48,377	939	140	1,079	1.94%	0.29%
S08	STATIC EXCITATION SYSTEM	63,298	2,108	209	2,317	3.33%	0.33%
S08	STATIC EXCITATION SYSTEM	5,117,789	576,775	167,352	744,127	11.27%	3.27%
S09	STATIC EXCITATION - XFORMERS	16,538	428	2,826	3,255	2.59%	17.09%
S10	Station Service	583,337	12,425	1,225	13,650	2.13%	0.21%
S10	Station Service	3,963,019	120,476	14,676	135,152	3.04%	0.37%
S11	Stop Logs	2,643,431	72,166	-	72,166	2.73%	0.00%
S12	Storage Pallets & Rackings	0	0	-	0	3.87%	0.00%
S13	Storm & Yard Drainage	283,067	6,539	-	6,539	2.31%	0.00%
S14	Street Lights	2,823,521	173,082	24,000	197,082	6.13%	0.85%
S14	Street Lights	163,658	11,112	1,113	12,225	6.79%	0.68%
S15	Structural Supports (Wood or Steel)	6,976,266	66,782	6,541	73,323	1.94%	0.19%
S15	Structural Supports (Wood or Steel)	6,286,887	147,742	25,148	172,889	2.35%	0.40%
S16	STUDIES	570,706	87,033	-	87,033	15.25%	0.00%
S17	Sump Systems	303,200	2,304	-	2,304	3.04%	0.00%
S17	Sump Systems	561,992	29,729	-	29,729	5.29%	0.00%
S18	Surge Systems	6,053,280	53,315	-	53,315	1.77%	0.00%
S18	Surge Systems	3,976,818	94,332	-	94,332	2.37%	0.00%
S19	Station Switching	7,435,488	265,025	-	265,025	3.56%	0.00%
S19	Station Switching	48,894	1,829	-	1,829	3.74%	0.00%
S20	Switching Systems - L.V.	2,071,699	59,872	-	59,872	2.89%	0.00%
T01	Telecontrol System	6,493,448	310,387	-	310,387	4.78%	0.00%
T01	Telecontrol System	1,898,269	78,016	-	78,016	5.58%	0.00%
T02	Test Equipment	249,079	10,974	-	10,974	5.00%	0.00%
T02	Test Equipment	952,613	55,633	-	55,633	5.84%	0.00%
T03	Tools & Equipment	1,751,594	58,730	-	58,730	5.00%	0.00%
T03	Tools & Equipment	6,347,005	377,647	-	377,647	5.95%	0.00%
T04	Towers	168,467,315	2,703,937	939,783	3,643,719	1.64%	0.57%
T04	Towers	53,995,367	1,252,693	431,963	1,684,655	2.32%	0.80%
T05	Transformers - Other	29,901,963	463,299	45,677	508,977	2.13%	0.21%
T05	Transformers - Other	51,749,999	1,480,330	192,909	1,673,239	2.86%	0.36%
T06	Transformers - Pad Mount	16,190,367	417,711	40,476	458,187	2.58%	0.25%
T06	Transformers - Pad Mount	8,389,392	267,840	44,655	312,496	4.10%	0.61%
T07	Transformers - Pole Mounted	29,956,008	1,162,293	137,798	1,300,091	3.88%	0.46%
T07	Transformers - Pole Mounted	11,839,171	335,728	50,294	386,022	5.14%	0.77%
T09	Turbines	9,057,538	130,511	32,764	163,276	2.39%	0.60%
T09	Turbines	43,062,048	1,697,648	295,856	1,993,504	2.84%	0.72%
V01	Vacumm Cleaning System	6,099	212	-	212	3.48%	0.00%
V02	Valves - Penstock	1,897,236	34,340	5,123	39,463	1.81%	0.27%
V02	Valves - Penstock	5,430,376	125,442	16,291	141,733	2.31%	0.30%
V03	Vehicles - 1 ton	51,648	5,046	-	5,046	9.77%	0.00%
V03	Vehicles - 1 ton	53,071	5,992	-	5,992	11.29%	0.00%
V04	Vehicles - 3/4 ton and Under	3,732,210	188,477	-	188,477	5.05%	0.00%
V04	Vehicles - 3/4 ton and Under	4,700,282	337,684	-	337,684	13.71%	0.00%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	10,842,171	844,886	-	844,886	7.73%	0.00%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	6	0	-	0	8.02%	0.00%
V06	Vehicles - Cars, Staion Wagons & Vans	1,151,852	2,073	-	2,073	0.18%	0.00%
V06	Vehicles - Cars, Staion Wagons & Vans	199,821	31,891	-	31,891	15.96%	0.00%
V07	VEHICLES - DUMP TRUCKS	0	0	(0)	0	10.28%	-1.54%
W01	Water Regulating Structures	1,141,600	7,219	1,090	8,308	1.59%	0.24%
W01	Water Regulating Structures	18,454,117	415,218	47,981	463,198	2.25%	0.26%
W02	Water Supply System	2,346,200	46,292	6,950	53,242	3.53%	0.53%
W02	Water Supply System	1,964,519	105,495	28,093	133,587	5.37%	1.43%
W03	Water Systems - Feed	1,242,800	2,475	373	2,848	2.39%	0.36%
W03	Water Systems - Feed	371,683	9,181	2,304	11,485	2.47%	0.62%
W04	Water Treatment	6,221,345	132,515	18,664	151,179	2.13%	0.30%
		2,476,156,062	61,690,968	9,589,932	74,134,134		

		A	B	(A+B)			
Unit of Property		2018 Cost	2018 Depreciation	2018 Removal	Total 2018 Depreciation	Accrual Rate	Removal Rate
Holyrood Accelerated Assets - March 31, 2021 Truncation Date							
A04.1	Auxiliary Power Systems	210,800			68,368		
A04.1	Auxiliary Power Systems	492,554			61,569		
B01.1	Battery & Power Systems	469,378			114,950		
B01.1	Battery & Power Systems	86,099			10,762		
B02.1	Boiler System	2,437,300			790,476		
B02.1	Boiler System	93,433			28,749		
B02.1	Boiler System	704,067			172,425		
B02.1	Boiler System	376,809			74,111		
B02.1	Boiler System	542,622			105,024		
B02.1	Boiler System	82,687			11,955		
B02.1	Boiler System	1,334,627			168,585		
B02.1	Boiler System	10,407,515			1,300,939		
B05.1	Buildings - Other	784,100			62,728		
B05.1	Buildings - Other	859,162			107,395		
B06.1	Buildings - Metal	51,935			6,492		
C01.1	Cables - Telecontrol	42,606			5,326		
C03.1	Cables - Under Ground	68,519			8,565		
C04.1	Cables - Above Ground	78,084			9,761		
C07.1	Chemical Feed Systems	16,813			2,102		
C10.1	Compressed Air Systems	352,033			86,212		
C12.1	Condensers	386,962			48,370		
C15.1	Control, Meter / Relaying	115,036			14,531		
C16.1	Cooling Systems	93,100			3,325		
D03.1	Disconnect Switches	3,632,290			691,865		
E03.1	Environmental Equipment	48,171			9,175		
E03.1	Environmental Equipment	576,248			72,031		
F01.1	FALL ARREST EQUIPMENT	53,892			12,218		
F01.1	FALL ARREST EQUIPMENT	27,818			5,226		
F03.1	Fire Fighting Equipment	290,151			36,244		
F04.1	Footings & Foundations	10,668			1,333		
F06.1	Fuel Systems	234,689			76,633		
F06.1	Fuel Systems	24,357			5,413		
F06.1	Fuel Systems	144,758			28,477		
F06.1	Fuel Systems	488,620			69,803		
F06.1	Fuel Systems	1,140,214			152,028		
F06.1	Fuel Systems	2,596,136			334,897		
F06.1	Fuel Systems	775,336			97,928		
F06.1	Fuel Systems	3,232,847			404,106		
G01.1	Gas Turbine Systems	5,030,668			1,676,889		
G01.1	Gas Turbine Systems	887			111		
G03.1	Generators	57,650			11,341		
G03.1	Generators	719,855			125,192		
G03.1	Generators	62,124			7,766		
G03.1	Generators	389,227			25,111		
G06.1	Govenors	773,352			96,669		
I02.1	Instrumentation	8,698			1,711		
I02.1	Instrumentation	338,972			58,952		
I02.1	Instrumentation	2,318,391			289,799		
I05.1	Inverters	10,794			1,349		
L03.1	Land Improvements	1,281			160		
M02.1	Marine Terminals	175,342			21,918		
M10.1	Misc Units of Prop	1,437,566			282,882		
M10.1	Misc Units of Prop	145,993			24,332		
O02.1	Office Furniture	16,483			2,060		
P10.1	Powerhouse	1,133,208			141,651		
P12.1	Protective Control & Relay Panels	65,847			8,231		
R13.1	Roads	248			31		
S07.1	Stacks	19,519			3,840		
S07.1	Stacks	2,159,955			272,836		
S07.1	Stacks	2,607,237			325,905		
S08.1	STATIC EXCITATION SYSTEM	729,359			91,170		
S16.1	STUDIES	2,267,400			80,979		
T03.1	Tools & Equipment	268,073			33,509		
T05.1	Transformers - Other	870,326			204,783		
T05.1	Transformers - Other	126,690			16,892		
T09.1	Turbines	3,490,300			124,654		
T09.1	Turbines	2,302,100			746,627		
T09.1	Turbines	323,900			79,322		
T09.1	Turbines	5,124,796			1,008,134		
T09.1	Turbines	1,684,099			325,803		
T09.1	Turbines	555,262			99,450		
T09.1	Turbines	169,486			29,476		
T09.1	Turbines	1,087,015			155,229		
T09.1	Turbines	9,039,521			1,261,907		
T09.1	Turbines	4,790,331			598,791		
V04.1	Vehicles - 3/4 ton and Under	86,566			18,870		

		A	B	(A+B)		
Unit of Property	2018 Cost	2018 Depreciation	2018 Removal	Total 2018 Depreciation	Accrual Rate	Removal Rate
W02.1	Water Supply System	207,404		49,777		
W03.1	Water Systems - Feed	354,100		12,646		
W03.1	Water Systems - Feed	422,200		136,930		
W03.1	Water Systems - Feed	398,320		122,560		
W03.1	Water Systems - Feed	324,912		77,979		
W03.1	Water Systems - Feed	192,518		43,193		
W03.1	Water Systems - Feed	310,834		61,118		
W03.1	Water Systems - Feed	583,911		72,989		
W04.1	Water Treatment	317,359		45,340		
W04.1	Water Treatment	1,455,483		181,935		
		88,318,002		14,318,893		
Asset Retirement Obligations						
M10	Misc Units of Prop	6,562,188		(384,277)		
T05	Transformers - Other	1,375,432		39,337		
		7,937,620		(344,940)		
Adjustments						
	CIAC's	1,334,560		-		
	Retirements	(5,367,064)		(241,334)		
		(4,032,504)		(241,334)		
Subtotal		2,568,379,181		87,866,753		
Subtotal (000's)		2,568,379		87,867		
Regulatory Adjustment Sunnyside Transformer P.U. 43 (2016)				18		
Total (000's)		2,568,379		87,885		
Per GRA Schedule 4-I Page 1 of 1				87,885		
Per GRA Schedule 4-II Page 5 of 9		2,568,379				

Depreciation Expense
2019 Test Year

		A	B	(A+B)			
UOP	Unit of Property	2019 Cost	Depreciation	Removal	2019 Total Depreciation	Accrual Rate	Removal Rate
A01	Aircraft Landing Strip	7,531	81	97	178	1.08%	1.29%
A01	Aircraft Landing Strip	51,389	2,194	221	2,415	4.27%	0.43%
A04	Auxiliary Power Systems	5,546,573	41,530	2,106	43,636	3.55%	0.18%
A04	Auxiliary Power Systems	3,825,225	140,768	17,596	158,364	3.68%	0.46%
B01	Battery & Power Systems	6,539,883	272,281	17,931	290,212	4.10%	0.27%
B01	Battery & Power Systems	5,528,053	217,427	10,965	228,391	5.37%	0.27%
B02	Boiler System	1,305,613	36,296	74,159	110,455	2.78%	5.68%
B02	Boiler System	14,534,020	33,528	5,052	2,886,676	2.92%	0.44%
B03	Booms - Timber	112,339	12,391	-	12,391	11.03%	0.00%
B04	Bridges	680,217	11,156	2,245	13,400	1.64%	0.33%
B04	Bridges	965,004	19,590	12,352	31,942	2.03%	1.28%
B05	Buildings - Other	39,694,487	941,106	55,642	996,748	2.37%	0.14%
B05	Buildings - Other	40,512,824	1,371,894	76,430	1,448,324	4.42%	0.22%
B06	Buildings - Metal	5,244,100	90,653	4,682	95,335	2.13%	0.11%
B06	Buildings - Metal	16,105,010	377,020	32,224	409,244	2.34%	0.20%
B07	Bus Duct Generator	348,798	2,682	131	2,813	2.66%	0.13%
B07	Bus Duct Generator	985,315	30,348	2,365	32,712	3.08%	0.24%
B08	Buswork & Hardware	501,094	5,646	848	6,494	2.13%	0.32%
B08	Buswork & Hardware	3,306,425	86,249	24,216	110,465	2.60%	0.73%
C01	Cables - Telecontrol	393,321	13,452	3,029	16,480	3.42%	0.77%
C02	Cable - Submarine	1,509,034	35,764	8,903	44,667	2.37%	0.59%
C02	Cable - Submarine	2,776,722	113,013	64,142	177,155	4.07%	2.31%
C03	Cables - Under Ground	3,770,061	57,750	14,438	72,188	1.72%	0.43%
C03	Cables - Under Ground	1,900,094	36,864	11,211	48,076	1.94%	0.59%
C04	Cables - Above Ground	1,175,683	11,797	2,932	14,729	1.77%	0.44%
C04	Cables - Above Ground	4,491,690	100,676	48,091	148,767	2.24%	1.07%
C06	Capictors	684,737	63,544	4,245	67,789	9.28%	0.62%
C07	Chemical Feed Systems	18,552	338	1,809	2,146	1.82%	9.75%
C09	Circuit Breakers	31,707,682	683,022	82,598	765,620	2.15%	0.26%
C09	Circuit Breakers	110,138,778	2,082,089	355,492	2,437,581	2.21%	0.33%
C10	Compressed Air Systems	14,194,703	503,912	-	503,912	3.55%	0.00%
C10	Compressed Air Systems	363,044	14,522	-	14,522	4.00%	0.00%
C11	Computers	4,027,076	193,673	-	193,673	14.38%	0.00%
C11	Computers	3,586,152	637,985	-	637,985	20.00%	0.00%
C12	Condensers	-	-	-	-	2.13%	0.11%
C13	Conductor - Transmission	41,953,472	822,288	285,284	1,107,572	1.96%	0.68%
C13	Conductor - Transmission	42,025,239	1,185,112	445,468	1,630,579	2.82%	1.06%
C14	Conductor - Distribution	929,735	24,173	6,043	30,216	2.60%	0.65%
C14	Conductor - Distribution	18,600,230	548,707	191,582	740,289	2.95%	1.03%
C15	Control, Meter / Relaying	11,218,635	259,354	-	259,354	2.92%	0.00%
C15	Control, Meter / Relaying	18,196,457	584,997	-	584,997	3.20%	0.00%
C16	Cooling Systems	7,564,925	255,722	11,349	267,070	3.38%	0.15%
C16	Cooling Systems	2,238,900	50,833	2,480	53,312	4.10%	0.20%
C17	Counterpoise	2,310,209	63,300	7,624	70,923	2.74%	0.33%
C18	Cranes	944,407	14,936	795	15,731	1.69%	0.09%
C18	Cranes	6,037,289	134,028	4,830	138,858	2.22%	0.08%
D01	Dams, Dykes, Canals & Tunnels	4,911,881	38,931	6,020	44,951	0.97%	0.15%
D01	Dams, Dykes, Canals & Tunnels	340,969,691	4,330,380	375,072	4,705,452	1.27%	0.11%
D02	Diesel Systems & Engines	24,611,020	1,080,239	243,299	1,323,538	4.36%	0.98%
D02	Diesel Systems & Engines	35,291,140	1,901,071	379,668	2,280,739	6.96%	1.39%
D03	Disconnect Switches	11,579,441	257,062	13,880	270,942	2.20%	0.12%
D03	Disconnect Switches	14,455,219	235,811	11,840	247,651	2.39%	0.12%
D04	Dykes and Liners	745,693	21,029	8,053	29,082	2.82%	1.08%
D04	Dykes and Liners	1,773,600	59,593	8,868	68,461	3.36%	0.50%
E01	Elevators	0	0	0	0	2.25%	0.11%
E02	EMS Equipment	66,009	2,225	-	2,225	3.37%	0.00%
E02	EMS Equipment	110,488	4,066	-	4,066	3.68%	0.00%
E03	Environmental Equipment	338,053	11,054	-	11,054	3.27%	0.00%
F01	FALL ARREST EQUIPMENT	1,919,981	117,695	-	117,695	6.13%	0.00%
F01	FALL ARREST EQUIPMENT	445,019	31,552	-	31,552	7.09%	0.00%
F02	Fencing	4,138,349	92,699	6,618	99,317	2.24%	0.16%
F02	Fencing	334,728	7,531	368	7,900	2.25%	0.11%
F03	Fire Fighting Equipment	12,819,352	202,122	-	202,122	2.13%	0.00%
F03	Fire Fighting Equipment	8,903,201	194,090	-	194,090	2.18%	0.00%
F04	Footings & Foundations	87,345,565	1,575,662	235,044	1,810,705	1.81%	0.27%
F04	Footings & Foundations	12,240,009	263,160	44,064	307,224	2.15%	0.36%
F05	FREQ CONVERSION	2,990,689	68,786	-	68,786	2.30%	0.00%
F05	FREQ CONVERSION	746,417	19,332	-	19,332	2.59%	0.00%
F06	Fuel Systems	19,413,679	537,762	91,266	629,027	2.77%	0.47%
F06	Fuel Systems	17,786,107	192,724	38,430	231,154	3.36%	0.67%

		A	B	(A+B)			
UOP	Unit of Property	2019 Cost	Depreciation	Removal	2019 Total Depreciation	Accrual Rate	Removal Rate
G01	Gas Turbine Systems	45,725,326	1,152,842	45,748	1,198,590	2.52%	0.10%
G01	Gas Turbine Systems	23,148,315	284,862	8,765	293,627	2.60%	0.08%
G02	Gates	744,111	9,897	1,488	11,385	1.33%	0.20%
G02	Gates	16,531,113	321,020	31,440	352,460	1.94%	0.19%
G03	Generators	10,526,163	163,772	24,814	188,585	1.65%	0.25%
G03	Generators	78,254,751	1,596,502	211,302	1,807,804	2.04%	0.27%
G04	Generator - Windings	16,717,821	302,593	42,694	345,286	1.81%	0.24%
G04	Generator - Windings	2,159,822	46,436	6,911	53,348	2.15%	0.32%
G05	Glycol Systems	98,436	4,833	2,441	7,274	4.91%	2.48%
G06	Govenors	273,500	6,291	1,586	7,877	2.30%	0.58%
G06	Govenors	6,562,987	303,210	64,317	367,527	4.62%	0.98%
G07	Ground Wire System	9,394,028	179,577	17,587	197,164	1.94%	0.19%
G07	Ground Wire System	7,502,838	182,353	19,511	201,864	2.43%	0.26%
I01	INFORMATION DELIVERY SYS - ECC	703,400	20,658	-	20,658	0.00%	0.00%
I02	Instrumentation	774,201	26,555	-	26,555	3.43%	0.00%
I02	Instrumentation	992,068	58,532	-	58,532	5.90%	0.00%
I03	Insulators	7,259,414	206,002	-	206,002	3.23%	0.00%
I03	Insulators	25,616,142	988,783	-	988,783	3.86%	0.00%
I04	Intake Structures	288,656	2,800	433	3,233	0.97%	0.15%
I04	Intake Structures	18,198,045	231,436	20,046	251,482	1.27%	0.11%
I05	Inverters	176,682	12,491	17,368	29,859	7.07%	9.83%
L02	Land Acquisitions	5,072,678	-	-	-	0.00%	0.00%
L03	Land Improvements	323,100	2,114	-	2,114	1.57%	0.00%
L03	Land Improvements	5,742,222	96,469	-	96,469	1.68%	0.00%
L04	Lighting Systems	465,471	8,611	-	8,611	1.85%	0.00%
L04	Lighting Systems	953,858	10,025	-	10,025	2.13%	0.00%
L05	Lightning Arrestors	1,174,600	16,002	-	16,002	2.02%	0.00%
L05	Lightning Arrestors	3,973,480	84,238	-	84,238	2.12%	0.00%
L06	LINE COUPLING EQUIPMENT	0	0	-	0	4.25%	0.00%
M01	Main Breakers	288,042	7,864	1,383	9,246	2.73%	0.48%
M02	Marine Terminals	860,754	9,640	3,701	13,342	1.12%	0.43%
M03	MetalClad Switchgear cub/Equ 4kv/600v	669,662	14,800	5,826	20,626	2.21%	0.87%
M03	MetalClad Switchgear cub/Equ 4kv/600v	232,193	5,503	557	6,060	2.37%	0.24%
M04	Meter Test Switches	13,519	927	-	927	6.86%	0.00%
M05	Metering Tanks	436,406	12,830	-	12,830	2.94%	0.00%
M06	METERS - DIGITAL	4,131,341	177,997	-	177,997	5.66%	0.00%
M06	METERS - DIGITAL	4,115,377	257,211	-	257,211	6.25%	0.00%
M07	METERS - ANALOGUE	76,225	4,238	-	4,238	5.56%	0.00%
M08	METERS - OTHER	1,563,600	66,542	-	66,542	4.82%	0.00%
M08	METERS - OTHER	166,747	10,422	-	10,422	6.25%	0.00%
M10	Misc Units of Prop	3,705,347	135,986	-	135,986	3.67%	0.00%
M10	Misc Units of Prop	2,872,200	136,105	-	136,105	6.96%	0.00%
M11	MOBILE - A.T.V.'S & SNOWMOBILES	1,654,719	134,860	-	134,860	8.15%	0.00%
M11	MOBILE - A.T.V.'S & SNOWMOBILES	1,515,675	162,998	-	162,998	15.02%	0.00%
M12	MOBILE - AIR COMPRESSOR,ATTACHMENT & BOAT	131,898	1,319	-	1,319	1.00%	0.00%
M12	MOBILE - AIR COMPRESSOR,ATTACHMENT & BOAT	35,882	2,723	-	2,723	7.59%	0.00%
M13	MOBILE - ARGO'S	180,781	16,415	-	16,415	9.08%	0.00%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	7,038,321	292,794	-	292,794	4.16%	0.00%
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	1,807,546	44,811	-	44,811	5.03%	0.00%
M16	Multiplex Equipment	703,901	44,909	-	44,909	6.38%	0.00%
M16	Multiplex Equipment	239,066	15,946	-	15,946	6.67%	0.00%
O01	Office Equipment	3,063,423	152,383	-	152,383	5.00%	0.00%
O01	Office Equipment	609,000	34,104	-	34,104	5.60%	0.00%
O02	Office Furniture	120,626	5,028	-	5,028	5.00%	0.00%
O02	Office Furniture	743,513	45,354	-	45,354	6.10%	0.00%
P01	P.C.B. Storage Conatiner	1,483	137	-	137	9.24%	0.00%
P02	PABX - Priv Auto Branch Exch	277,879	21,230	-	21,230	7.64%	0.00%
P03	Penstock	18,592,511	270,487	40,929	311,416	1.52%	0.23%
P03	Penstock	44,685,027	1,251,181	147,461	1,398,641	2.80%	0.33%
P04	Pole Cribbs & Pole Hardware	8,405,634	264,777	92,462	357,239	3.15%	1.10%
P04	Pole Cribbs & Pole Hardware	82,745,762	3,086,417	1,141,892	4,228,308	3.73%	1.38%
P05	Pole Structures - Wood	18,086,033	372,572	130,219	502,792	2.06%	0.72%
P05	Pole Structures - Wood	89,051,515	2,172,918	774,770	2,947,688	2.44%	0.87%
P06	Poles - Concrete	55,346	1,240	29,693	30,933	2.24%	53.65%
P07	Poles - Wood	49,363,821	1,392,060	464,020	1,856,080	2.82%	0.94%
P07	Poles - Wood	10,086,432	321,178	112,486	433,664	4.34%	1.52%
P08	Power Line Carrier	1,295,300	40,600	4,025	44,625	4.64%	0.46%
P07	Poles - Wood	798,185	40,628	23,866	64,493	5.09%	2.99%
P09	Power Systems	457,452	31,747	4,300	36,047	6.94%	0.94%
P10	Powerhouse	2,409,615	37,831	5,783	43,614	1.57%	0.24%
P10	Powerhouse	77,546,128	1,620,714	170,601	1,791,316	2.09%	0.22%
P11	Printers	895,786	4,667	-	4,667	5.19%	0.00%
P11	Printers	778,851	116,265	-	116,265	16.67%	0.00%

		A	B	(A+B)			
UOP	Unit of Property	2019 Cost	Depreciation	Removal	2019 Total Depreciation	Accrual Rate	Removal Rate
P12	Protective Control & Relay Panels	7,181,792	213,046	-	213,046	2.96%	0.00%
P12	Protective Control & Relay Panels	12,936,057	174,635	-	174,635	3.33%	0.00%
R01	Radio Towers (Wood or Steel)	2,885,600	68,677	36,359	105,036	2.38%	1.26%
R01	Radio Towers (Wood or Steel)	1,170,500	28,560	7,140	35,700	2.44%	0.61%
R02	Radios - Fixed Microwave Equipment	1,160,600	5,194	-	5,194	5.37%	0.00%
R02	Radios - Fixed Microwave Equipment	1,696,486	148,547	-	148,547	8.59%	0.00%
R03	Radios - Fixed UHF Equipment	81,822	6,088	-	6,088	7.44%	0.00%
R04	Radios - Fixed VHF Equipment	153,938	10,237	-	10,237	6.65%	0.00%
R05	Radios - Mobile VHF Base Station	3,109,693	325,274	-	325,274	10.46%	0.00%
R06	Ramps - Yard Storage	1,231,800	39,483	-	39,483	4.64%	0.00%
R06	Ramps - Yard Storage	924,197	47,596	-	47,596	5.15%	0.00%
R07	Reactors & Resistors	908,380	38,061	-	38,061	4.19%	0.00%
R08	Reclosers	4,569,513	105,608	18,287	123,895	2.31%	0.40%
R08	Reclosers	1,170,833	20,993	3,097	24,090	2.44%	0.36%
R09	Regulators	3,675,861	107,335	18,747	126,082	2.92%	0.51%
R09	Regulators	450,262	16,029	2,386	18,416	3.56%	0.53%
R11	Revenue Metering	629,314	20,956	-	20,956	3.33%	0.00%
R11	Revenue Metering	831,454	35,004	-	35,004	4.21%	0.00%
R12	Right - of - Ways	126,056	2,067	-	2,067	1.64%	0.00%
R12	Right - of - Ways	23,895,200	856,230	-	856,230	1.64%	0.57%
R12	Right - of - Ways	12,488,097	297,217	-	297,217	2.38%	0.00%
R13	Roads	4,462,723	77,485	11,820	89,304	1.77%	0.27%
R13	Roads	75,173,142	2,225,125	225,519	2,450,644	2.96%	0.30%
R14	Routers & Lan	2,360,853	27,896	-	27,896	8.84%	0.00%
R14	Routers & Lan	489,441	61,570	-	61,570	20.00%	0.00%
R15	Runner	5,762,624	358,435	-	358,435	6.22%	0.00%
S01	Scada Equipment	683,898	32,898	-	32,898	5.66%	0.00%
S01	Scada Equipment	2,478,445	154,407	-	154,407	6.23%	0.00%
S02	Sectionalizers	45,666	6,909	-	6,909	15.13%	0.00%
S03	Servers	1,436,555	1,745	-	1,745	2.86%	0.00%
S03	Servers	1,670,463	201,234	-	201,234	14.29%	0.00%
S04	Sewage Disposal System	1,121,167	24,441	4,597	29,038	2.18%	0.41%
S05	Software	5,853,802	775,715	-	775,715	14.29%	0.00%
S05	Software	8,948,718	1,161,927	-	1,161,927	20.34%	0.00%
S06	Spillway Structures	2,246,931	9,425	1,457	10,882	0.97%	0.15%
S06	Spillway Structures	26,004,636	330,259	31,206	361,464	1.27%	0.12%
S07	Stacks	4,868,525	93,963	16,066	110,029	1.93%	0.33%
S07	Stacks	48,377	939	140	1,079	1.94%	0.29%
S08	STATIC EXCITATION SYSTEM	63,298	2,108	209	2,317	3.33%	0.33%
S08	STATIC EXCITATION SYSTEM	5,117,789	576,775	167,352	744,127	11.27%	3.27%
S09	STATIC EXCITATION - XFORMERS	16,538	428	2,826	3,255	2.59%	17.09%
S10	Station Service	935,137	13,050	1,287	14,336	2.13%	0.21%
S10	Station Service	3,913,680	120,351	14,661	135,011	3.04%	0.37%
S11	Stop Logs	2,643,431	72,166	-	72,166	2.73%	0.00%
S12	Storage Pallets & Rackings	0	0	-	0	3.87%	0.00%
S13	Storm & Yard Drainage	283,067	6,539	-	6,539	2.31%	0.00%
S14	Street Lights	2,823,521	173,082	24,000	197,082	6.13%	0.85%
S14	Street Lights	163,658	11,112	1,113	12,225	6.79%	0.68%
S15	Structural Supports (Wood or Steel)	9,738,166	139,805	13,692	153,497	1.94%	0.19%
S15	Structural Supports (Wood or Steel)	6,286,887	147,742	25,148	172,889	2.35%	0.40%
S16	STUDIES	570,706	87,033	-	87,033	15.25%	0.00%
S17	Sump Systems	303,200	9,217	-	9,217	3.04%	0.00%
S17	Sump Systems	561,992	29,729	-	29,729	5.29%	0.00%
S18	Surge Systems	6,053,280	107,143	-	107,143	1.77%	0.00%
S18	Surge Systems	3,976,818	94,251	-	94,251	2.37%	0.00%
S19	Station Switching	7,435,488	264,703	-	264,703	3.56%	0.00%
S19	Station Switching	48,894	1,829	-	1,829	3.74%	0.00%
S20	Switching Systems - L.V.	2,071,699	59,872	-	59,872	2.89%	0.00%
T01	Telecontrol System	6,493,448	310,387	-	310,387	4.78%	0.00%
T01	Telecontrol System	3,443,069	113,107	-	113,107	5.58%	0.00%
T02	Test Equipment	329,179	12,788	-	12,788	5.00%	0.00%
T02	Test Equipment	952,613	55,633	-	55,633	5.84%	0.00%
T03	Tools & Equipment	2,342,794	93,808	-	93,808	5.00%	0.00%
T03	Tools & Equipment	6,347,005	377,647	-	377,647	5.95%	0.00%
T04	Towers	168,467,315	2,761,234	961,894	3,723,128	1.64%	0.57%
T04	Towers	53,995,367	1,252,693	431,963	1,684,655	2.32%	0.80%
T05	Transformers - Other	50,148,763	672,806	66,333	739,138	2.13%	0.21%
T05	Transformers - Other	51,270,025	1,478,906	192,730	1,671,636	2.86%	0.36%
T06	Transformers - Pad Mount	16,190,367	417,711	40,476	458,187	2.58%	0.25%
T06	Transformers - Pad Mount	9,570,392	297,798	101,978	399,776	4.10%	0.61%
T07	Transformers - Pole Mounted	29,956,008	1,162,293	137,798	1,300,091	3.88%	0.46%
T07	Transformers - Pole Mounted	20,879,171	647,255	96,962	744,217	5.14%	0.77%
T09	Turbines	15,286,838	230,882	57,962	288,844	2.39%	0.60%

		A	B	(A+B)			
UOP	Unit of Property	2019 Cost	Depreciation	Removal	2019 Total Depreciation	Accrual Rate	Removal Rate
T09	Turbines	43,062,048	1,697,648	295,856	1,993,504	2.84%	0.72%
V01	Vacumm Cleaning System	6,099	212	-	212	3.48%	0.00%
V02	Valves - Penstock	1,897,236	34,340	5,123	39,463	1.81%	0.27%
V02	Valves - Penstock	5,430,376	125,442	16,291	141,733	2.31%	0.30%
V03	Vehicles - 1 ton	51,648	5,046	-	5,046	9.77%	0.00%
V03	Vehicles - 1 ton	53,071	5,992	-	5,992	11.29%	0.00%
V04	Vehicles - 3/4 ton and Under	3,732,210	188,477	-	188,477	5.05%	0.00%
V04	Vehicles - 3/4 ton and Under	8,420,282	686,910	-	686,910	13.71%	0.00%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	10,842,171	838,100	-	838,100	7.73%	0.00%
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	173,006	1,157	-	1,157	8.02%	0.00%
V06	Vehicles - Cars, Staion Wagons & Vans	1,151,852	2,073	-	2,073	0.18%	0.00%
V06	Vehicles - Cars, Staion Wagons & Vans	199,821	31,891	-	31,891	15.96%	0.00%
V07	VEHICLES - DUMP TRUCKS	0	0	(0)	0	10.28%	-1.54%
W01	Water Regulating Structures	5,926,700	24,492	3,697	28,189	1.59%	0.24%
W01	Water Regulating Structures	18,454,117	415,218	47,981	463,198	2.25%	0.26%
W02	Water Supply System	3,609,600	93,691	14,067	107,758	3.53%	0.53%
W02	Water Supply System	1,964,519	105,495	28,093	133,587	5.37%	1.43%
W03	Water Systems - Feed	1,616,800	30,448	4,586	35,034	2.39%	0.36%
W03	Water Systems - Feed	371,683	9,181	2,304	11,485	2.47%	0.62%
W04	Water Treatment	6,221,345	132,515	18,664	151,179	2.13%	0.30%
		2,641,145,416	66,929,939	10,176,386	79,954,421		

Holyrood Accelerated

A04.1	Auxiliary Power Systems	210,800			60,771		
A04.1	Auxiliary Power Systems	492,554			54,728		
B01.1	Battery & Power Systems	469,378			102,178		
B01.1	Battery & Power Systems	44,557			5,157		
B01.1	Battery & Power Systems	41,542			4,616		
B02.1	Boiler System	93,433			28,749		
B02.1	Boiler System	2,437,300			702,645		
B02.1	Boiler System	704,067			153,266		
B02.1	Boiler System	542,622			93,354		
B02.1	Boiler System	82,687			11,512		
B02.1	Boiler System	10,407,515			1,156,390		
B02.1	Boiler System	1,334,627			143,609		
B02.1	Boiler System	376,809			32,938		
B05.1	Buildings - Other	784,100			320,610		
B05.1	Buildings - Other	859,162			95,462		
B06.1	Buildings - Metal	51,935			5,771		
C01.1	Cables - Telecontrol	42,606			4,734		
C03.1	Cables - Under Ground	68,519			7,613		
C04.1	Cables - Above Ground	78,084			8,676		
C07.1	Chemical Feed Systems	16,813			1,868		
C10.1	Compressed Air Systems	352,033			76,633		
C12.1	Condensers	386,962			42,996		
C15.1	Control, Meter / Relaying	115,036			12,378		
C16.1	Cooling Systems	93,100			39,900		
D03.1	Disconnect Switches	3,632,290			614,991		
E03.1	Environmental Equipment	576,248			64,027		
E03.1	Environmental Equipment	48,171			4,078		
F01.1	FALL ARREST EQUIPMENT	53,892			12,218		
F01.1	FALL ARREST EQUIPMENT	27,818			5,226		
F03.1	Fire Fighting Equipment	268,081			29,787		
F03.1	Fire Fighting Equipment	22,070			2,430		
F04.1	Footings & Foundations	10,668			1,185		
F06.1	Fuel Systems	234,689			68,118		
F06.1	Fuel Systems	24,357			4,811		
F06.1	Fuel Systems	144,758			25,313		
F06.1	Fuel Systems	1,140,214			152,028		
F06.1	Fuel Systems	488,620			59,462		
F06.1	Fuel Systems	2,596,136			297,686		
F06.1	Fuel Systems	3,232,847			359,205		
F06.1	Fuel Systems	775,336			83,420		
G01	Gas Turbine Systems	5,030,668			621,070		
G01	Gas Turbine Systems	887			99		
G03.1	Generators	62,092			6,899		
G03.1	Generators	32			4		
G03.1	Generators	57,650			5,040		
G03.1	Generators	719,855			55,641		
G03.1	Generators	389,227			17,671		
G06.1	Govenors	773,352			85,928		
I02.1	Instrumentation	338,972			52,402		
I02.1	Instrumentation	2,318,391			257,599		

		A	B	(A+B)			
UOP	Unit of Property	2019 Cost	Depreciation	Removal	2019 Total Depreciation	Accrual Rate	Removal Rate
I02.1	Instrumentation	8,698			760		
I05.1	Inverters	10,794			1,199		
L03.1	Land Improvements	1,281			142		
M02.1	Marine Terminals	175,342			19,482		
M10.1	Misc Units of Prop	145,993			-		
M10.1	Misc Units of Prop	1,437,566			125,725		
O02.1	Office Furniture	16,483			1,831		
P10.1	Powerhouse	1,133,208			125,912		
P12.1	Protective Control & Relay Panels	65,847			7,316		
R13.1	Roads	248			28		
S07.1	Stacks	2,607,237			289,693		
S07.1	Stacks	2,159,955			232,416		
S07.1	Stacks	19,519			1,707		
S08.1	STATIC EXCITATION SYSTEM	729,359			81,040		
S16.1	STUDIES	1,858,800			116,175		
S16.1	STUDIES	2,267,400			971,743		
T03.1	Tools & Equipment	268,073			29,786		
T05.1	Transformers - Other	870,326			182,029		
T05.1	Transformers - Other	126,690			16,892		
T09.1	Turbines	3,490,300			1,495,843		
T09.1	Turbines	2,302,100			663,668		
T09.1	Turbines	323,900			73,447		
T09.1	Turbines	1,684,099			289,603		
T09.1	Turbines	555,262			88,400		
T09.1	Turbines	169,486			26,201		
T09.1	Turbines	1,087,015			132,232		
T09.1	Turbines	9,039,521			1,074,958		
T09.1	Turbines	4,790,331			532,259		
T09.1	Turbines	5,124,796			448,060		
V04.1	Vehicles - 3/4 ton and Under	29,122			6,561		
V04.1	Vehicles - 3/4 ton and Under	31,481			4,747		
V04.1	Vehicles - 3/4 ton and Under	25,963			2,885		
W02.1	Water Supply System	207,404			44,246		
W03.1	Water Systems - Feed	354,100			151,757		
W03.1	Water Systems - Feed	398,320			122,560		
W03.1	Water Systems - Feed	422,200			121,815		
W03.1	Water Systems - Feed	192,518			43,193		
W03.1	Water Systems - Feed	324,912			69,315		
W03.1	Water Systems - Feed	215,234			42,311		
W03.1	Water Systems - Feed	583,911			64,879		
W03.1	Water Systems - Feed	95,600			8,358		
W04.1	Water Treatment	317,359			38,623		
W04.1	Water Treatment	1,455,483			161,720		
		90,176,802			13,964,411		
Asset Retirement Obligations							
M10	Misc Units of Prop	6,562,188			(384,277)		
T05	Transformers - Other	1,375,432			39,337		
		7,937,620			(344,940)		
Adjustments							
	CIAC's	3,210,699			-		
	Forecast retirements (2018-2019 cumulative)	(9,456,089)			(404,299)		
		(6,245,390)			(404,299)		
Subtotal		2,733,014,448			93,169,593		
Subtotal (000's)		2,733,014			93,170		
Regulatory Adjustment Sunnyside Transformer P.U. 43 (2016)					19		
Total (000's)		2,733,014			93,189		
Per GRA Schedule 4-I Page 1 of 1					93,189		
Per GRA Schedule 4-II Page 5 of 9		2,733,014					