

Line	Asset #	Description	Plant In-Service Amount	Book Period	Depreciation Rate	Annual Depreciation Expense	In-Service Date	Years In-service to 08/31/2018	08/31/2018 Accumulated Depreciation	08/31/2018 Net Plant In-Service	Pro Forma Depreciation Expense
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Transmission											
1	1/134	Pipeline	\$ 13,703,564	25	4.00%	\$ 548,143	09/01/1993	25.00	\$ 13,703,564	\$ -	\$ -
2	73	Pig Trap Installation	\$ 87,617	15	6.67%	\$ 5,841	09/27/2002	15.92	\$ 87,617	\$ -	\$ -
3		Total Transmission	\$ 13,791,181						\$ 13,791,181	\$ -	\$ -
General											
<u>Structures and Improvements</u>											
4	79	Storage Unit	\$ 5,828	15	6.67%	\$ 389	09/12/2002	16.00	\$ 5,828	\$ -	\$ -
5	34	Fence	\$ 4,177	15	6.67%	\$ 278	05/18/1998	20.25	\$ 4,177	\$ -	\$ -
6		Total Structures and Improvements	\$ 10,005						\$ 10,005	\$ -	\$ -
<u>Office Furniture and Equipment</u>											
7	25	Office Furniture	\$ 2,706	7	14.29%	\$ 387	12/09/1996	21.75	\$ 2,706	\$ -	\$ -
8	31	Office Furniture	\$ 11,115	7	14.29%	\$ 1,588	02/25/1998	20.50	\$ 11,115	\$ -	\$ -
9	46	Office Equipment	\$ 2,985	7	14.29%	\$ 426	08/10/2000	18.08	\$ 2,985	\$ -	\$ -
10	57	Computer Software	\$ 2,917	3	33.33%	\$ 972	02/10/2001	17.58	\$ 2,917	\$ -	\$ -
11	61	Filing Cabinets	\$ 838	7	14.29%	\$ 120	09/16/2001	17.00	\$ 838	\$ -	\$ -
12	62	Storage Units	\$ 1,002	7	14.29%	\$ 143	09/16/2001	17.00	\$ 1,002	\$ -	\$ -
13	64	Office Lights	\$ 700	7	14.29%	\$ 100	06/10/2001	17.25	\$ 700	\$ -	\$ -
14	69	CD Burner/Speakers/Zip Drive	\$ 1,489	5	20.00%	\$ 298	04/03/2002	16.42	\$ 1,489	\$ -	\$ -
15	71	Computer Software & Upgrades	\$ 885	3	33.33%	\$ 295	05/11/2002	16.33	\$ 885	\$ -	\$ -
16	72	Office Chair-Printer Stand	\$ 873	7	14.29%	\$ 125	05/11/2002	16.33	\$ 873	\$ -	\$ -
17	84	A/C	\$ 612	7	14.29%	\$ 87	07/15/2003	15.17	\$ 612	\$ -	\$ -
18	85	Office Furniture	\$ 1,131	7	14.29%	\$ 162	10/15/2003	14.92	\$ 1,131	\$ -	\$ -
19	88	Phone/Palm Pilot	\$ 830	5	20.00%	\$ 166	12/15/2003	14.75	\$ 830	\$ -	\$ -
20	89	Desk	\$ 780	7	14.29%	\$ 111	01/11/2004	14.67	\$ 780	\$ -	\$ -
21	92	Office Furniture	\$ 2,136	7	14.29%	\$ 305	03/12/2004	14.50	\$ 2,136	\$ -	\$ -
22	103	Monitor	\$ 351	5	20.00%	\$ 70	01/19/2005	13.58	\$ 351	\$ -	\$ -
23	106	Computer Equipment	\$ 1,386	5	20.00%	\$ 277	07/03/2005	13.17	\$ 1,386	\$ -	\$ -
24	107	Computer Equipment	\$ 2,294	5	20.00%	\$ 459	09/01/2005	13.00	\$ 2,294	\$ -	\$ -
25	108	Office Equipment	\$ 585	7	14.29%	\$ 84	11/03/2005	12.83	\$ 585	\$ -	\$ -
26	110	TV	\$ 970	5	20.00%	\$ 194	12/05/2005	12.75	\$ 970	\$ -	\$ -
27	111	Computer Equipment	\$ 714	5	20.00%	\$ 143	09/01/2005	13.00	\$ 714	\$ -	\$ -
28	113	Copier	\$ 1,270	5	20.00%	\$ 254	02/23/2006	12.50	\$ 1,270	\$ -	\$ -
29	115	Printer Scanner	\$ 937	5	20.00%	\$ 187	01/26/2006	12.58	\$ 937	\$ -	\$ -
30	120	Office Chair	\$ 820	7	14.29%	\$ 117	05/14/2007	11.33	\$ 820	\$ -	\$ -
31	121	Office Chair	\$ 820	7	14.29%	\$ 117	05/14/2007	11.33	\$ 820	\$ -	\$ -
32	122	Copier/Scanner	\$ 814	5	20.00%	\$ 163	06/13/2007	11.25	\$ 814	\$ -	\$ -
33	125	Copier	\$ 1,598	5	20.00%	\$ 320	04/04/2008	10.42	\$ 1,598	\$ -	\$ -
34	127	Printer/Scanner	\$ 1,061	5	20.00%	\$ 212	07/16/2008	10.17	\$ 1,061	\$ -	\$ -
35	128	Laptop	\$ 2,495	5	20.00%	\$ 499	09/04/2008	10.00	\$ 2,495	\$ -	\$ -
36	129	Digital Camera	\$ 1,203	5	20.00%	\$ 241	09/11/2008	10.00	\$ 1,203	\$ -	\$ -
37	130	Computer	\$ 2,092	5	20.00%	\$ 418	07/01/2008	10.17	\$ 2,092	\$ -	\$ -
38	131	Computer	\$ 3,493	5	20.00%	\$ 699	10/13/2008	9.92	\$ 3,493	\$ -	\$ -
39	132	Light	\$ 794	5	20.00%	\$ 159	11/22/2008	9.75	\$ 794	\$ -	\$ -
40	133	Laptop	\$ 1,772	5	20.00%	\$ 354	12/12/2008	9.75	\$ 1,772	\$ -	\$ -
41	136	Computer	\$ 1,549	5	20.00%	\$ 310	02/11/2009	9.58	\$ 1,549	\$ -	\$ -
42	137	Laptop	\$ 1,128	5	20.00%	\$ 226	03/04/2009	9.50	\$ 1,128	\$ -	\$ -
43	138	Laptop	\$ 844	5	20.00%	\$ 169	04/29/2009	9.33	\$ 844	\$ -	\$ -
44	139	Office Furniture	\$ 2,009	7	14.29%	\$ 287	04/16/2009	9.42	\$ 2,009	\$ -	\$ -
45	140	TV for Meeting Room	\$ 1,920	5	20.00%	\$ 384	06/03/2009	9.25	\$ 1,920	\$ -	\$ -
46	141	Cell Phone	\$ 475	5	20.00%	\$ 95	06/03/2009	9.25	\$ 475	\$ -	\$ -
47	143	Computer Equipment	\$ 675	5	20.00%	\$ 135	04/10/2009	9.42	\$ 675	\$ -	\$ -
48	144	Laptop	\$ 3,611	5	20.00%	\$ 722	11/11/2009	8.83	\$ 3,611	\$ -	\$ -
49	145	Field Camera	\$ 786	5	20.00%	\$ 157	12/04/2009	8.75	\$ 786	\$ -	\$ -
50	148	Scanner	\$ 509	5	20.00%	\$ 102	12/15/2009	8.75	\$ 509	\$ -	\$ -
51	149	Mac Airbook Laptop	\$ 2,026	5	20.00%	\$ 405	02/15/2010	8.58	\$ 2,026	\$ -	\$ -
52	150	TV (for Boardroom)	\$ 949	5	20.00%	\$ 190	02/17/2010	8.50	\$ 949	\$ -	\$ -
53	152	MacBook and MacAirport	\$ 1,244	5	20.00%	\$ 249	05/18/2010	8.25	\$ 1,244	\$ -	\$ -
54	153	Mac Laptop (the airbook)	\$ 1,000	5	20.00%	\$ 200	08/28/2010	8.00	\$ 1,000	\$ -	\$ -
55	154	iPad	\$ 1,365	5	20.00%	\$ 273	12/27/2010	7.67	\$ 1,365	\$ -	\$ -
56	155	iPad	\$ 1,323	5	20.00%	\$ 265	12/27/2010	7.67	\$ 1,323	\$ -	\$ -
57	156	Computer	\$ 2,748	5	20.00%	\$ 550	12/30/2010	7.67	\$ 2,748	\$ -	\$ -
58	158	Apple Computer	\$ 1,333	5	20.00%	\$ 267	12/31/2010	7.67	\$ 1,333	\$ -	\$ -
59	161	2 Apple Laptops (Retirement)	\$ -	5	20.00%	\$ -	09/27/2012	5.92	\$ -	\$ -	\$ -
60	163	Computer Equipment (Retirement)	\$ -	5	20.00%	\$ -	02/28/2013	5.50	\$ -	\$ -	\$ -
61	164	Dell Latitude E5530 Notebook (Retirement)	\$ -	7	14.29%	\$ -	03/04/2013	5.50	\$ -	\$ -	\$ -
62	165	Apple MacBook Pro (Retirement)	\$ -	5	20.00%	\$ -	04/15/2013	5.42	\$ -	\$ -	\$ -
63	168	Dell Optiplex 3010 Computer (Retirement)	\$ -	5	20.00%	\$ -	07/25/2013	5.08	\$ -	\$ -	\$ -
64	169	Dell Optiplex 3010 Computer (Retirement)	\$ -	5	20.00%	\$ -	07/25/2013	5.08	\$ -	\$ -	\$ -
65	172	Laptop	\$ 1,154	5	20.00%	\$ 231	12/15/2014	3.75	\$ 866	\$ 289	\$ 231
66	173	Printer (Retirement)	\$ -	5	20.00%	\$ -	12/15/2014	3.75	\$ -	\$ -	\$ -
67	10	Computer	\$ 2,334	5	20.00%	\$ 467	08/10/2015	3.08	\$ 1,439	\$ 895	\$ 467
68	182	Laptop	\$ 2,242	5	20.00%	\$ 448	06/01/2015	3.25	\$ 1,457	\$ 785	\$ 448
69	183	Office Desk	\$ 2,839	5	20.00%	\$ 568	06/01/2015	3.25	\$ 1,845	\$ 994	\$ 568
70	184	Storage Case**	\$ 1,810	5	20.00%	\$ 362	08/10/2015	3.08	\$ 1,171	\$ 639	\$ 362
71	185	Office Chairs	\$ 908	5	20.00%	\$ 182	06/01/2015	3.25	\$ 590	\$ 318	\$ 182
72	186	Table	\$ 906	5	20.00%	\$ 181	08/10/2015	3.08	\$ 559	\$ 347	\$ 181
73	187	Apple Computer**	\$ 1,154	5	20.00%	\$ 231	11/01/2015	2.83	\$ 820	\$ 334	\$ 231
74	188	Office Furnishings	\$ 930	5	20.00%	\$ 186	02/10/2015	3.58	\$ 667	\$ 264	\$ 186
75		Dell Latitude	\$ 2,829	5	20.00%	\$ 566	10/01/2017	0.92	\$ 519	\$ 2,310	\$ 566
76		Total Office Furniture and Equipment	\$ 99,068						\$ 91,895	\$ 7,175	\$ 3,421
<u>Transportation Equipment</u>											
77	47	2000 GMC SIERRA 4X4	\$ 24,130	5	20.00%	\$ 4,826	02/29/2000	18.50	\$ 24,130	\$ -	\$ -
78	162	2012 GMC K15 (Retirement)	\$ -	5	20.00%	\$ -	01/23/2012	6.58	\$ -	\$ -	\$ -
79	170	2013 DODGE RAM (Retirement)	\$ -	5	20.00%	\$ -	06/20/2013	5.17	\$ -	\$ -	\$ -
80	17	2014 DODGE RAM (Retirement)	\$ -	5	20.00%	\$ -	03/11/2014	4.50	\$ -	\$ -	\$ -
81	189	2016 GMC SIERRA K15	\$ 37,633	5	20.00%	\$ 7,527	01/21/2016	2.58	\$ 19,444	\$ 18,189	\$ 7,527
82		2015 Dodge Ram 1500 SLT	\$ 39,189	5	20.00%	\$ 7,838	02/13/2017	1.58	\$ 12,410	\$ 26,779	\$ 7,838
83		2017 Dodge Ram 1500 Sport	\$ 34,396	5	20.00%	\$ 6,879	02/27/2017	1.50	\$ 10,319	\$ 24,077	\$ 6,879
84		2018 Dodge Pickup	\$ 31,284	5	20.00%	\$ 6,257	02/27/2018	0.50	\$ 3,128	\$ 28,155	\$ 6,257
85		2018 Dump Truck	\$ 93,999	11	9.09%	\$ 8,545	09/01/2018	0.00	\$ -	\$ 93,999	\$ 8,545
86		Total Transportation Equipment	\$ 260,631						\$ 69,431	\$ 191,199	\$ 37,046

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		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Power Operated Equipment											
87	26	SNOWMOBILE	\$ 2,900	7	14.29%	\$ 414	12/17/1996	21.67	\$ 2,900	\$ -	\$ -
88	160	2011 CAT 420D BACKHOE	\$ 82,049	7	14.29%	\$ 11,721	08/26/2011	7.00	\$ 82,049	\$ -	\$ -
89	176	2014 KYMCO ATV	\$ 12,083	7	14.29%	\$ 1,726	07/25/2014	4.08	\$ 7,048	\$ 5,035	\$ 1,726
90		Total Power Operated Equipment	\$ 97,032						\$ 91,997	\$ 5,035	\$ 1,726
Miscellaneous Equipment											
91	2	RADIO DETECTION UNTT	\$ 3,784	7	14.29%	\$ 541	05/25/1994	24.25	\$ 3,784	\$ -	\$ -
92	3	SMITH'S FIRE EXTINGUISHER	\$ 3,056	7	14.29%	\$ 437	06/13/1994	24.25	\$ 3,056	\$ -	\$ -
93	4	FALCON PUMP & SUPPLY	\$ 1,762	7	14.29%	\$ 252	08/18/1994	24.00	\$ 1,762	\$ -	\$ -
94	5	CATALYTIC HEATER CO.	\$ 1,425	7	14.29%	\$ 204	08/25/1994	24.00	\$ 1,425	\$ -	\$ -
95	6	TYPE ROC 364 HAZARDOUS CC	\$ 2,244	5	20.00%	\$ 449	12/10/1994	23.75	\$ 2,244	\$ -	\$ -
96	7	ROC REGULATOR SOFTWARE	\$ 594	5	20.00%	\$ 119	12/10/1994	23.75	\$ 594	\$ -	\$ -
97	8	FISHER TYPE 399A1254F/662	\$ 4,509	5	20.00%	\$ 902	12/10/1994	23.75	\$ 4,509	\$ -	\$ -
98	9	METHANOL SLUGGING PUMP	\$ 2,033	7	14.29%	\$ 290	01/30/1995	23.58	\$ 2,033	\$ -	\$ -
99	10	PRESSURE TRANSDUCER	\$ 1,301	7	14.29%	\$ 186	02/13/1995	23.58	\$ 1,301	\$ -	\$ -
100	11	DEW POINT TESTER	\$ 5,801	7	14.29%	\$ 829	02/22/1995	23.50	\$ 5,801	\$ -	\$ -
101	15	REMOTE PRESSURE ALARMS,	\$ 8,615	7	14.29%	\$ 1,231	05/17/1995	23.25	\$ 8,615	\$ -	\$ -
102	16	BRUSH MOWER	\$ 1,397	7	14.29%	\$ 200	05/22/1995	23.25	\$ 1,397	\$ -	\$ -
103	18	ROC INSTALLATION ON AHERI	\$ 7,795	7	14.29%	\$ 1,114	10/31/1995	22.83	\$ 7,795	\$ -	\$ -
104	19	PRESSURE TRANSMITTER MOI	\$ 1,205	7	14.29%	\$ 172	02/29/1996	22.50	\$ 1,205	\$ -	\$ -
105	21	TURBINE MITER MOD MFAST	\$ 4,967	7	14.29%	\$ 710	08/26/1996	22.00	\$ 4,967	\$ -	\$ -
106	24	SIGNS	\$ 1,142	7	14.29%	\$ 163	11/29/1996	21.75	\$ 1,142	\$ -	\$ -
107	32	ELECTRONIC BUSINESS EQUIP	\$ 7,648	5	20.00%	\$ 1,530	03/02/1998	20.50	\$ 7,648	\$ -	\$ -
108	42	EQUIPMENT- RECEIVER	\$ 3,506	5	20.00%	\$ 701	06/15/1999	19.25	\$ 3,506	\$ -	\$ -
109	52	6 VENT REGULATOR	\$ 2,202	7	14.29%	\$ 315	05/24/2001	17.25	\$ 2,202	\$ -	\$ -
110	74	Mower	\$ 4,000	7	14.29%	\$ 571	04/01/2002	16.42	\$ 4,000	\$ -	\$ -
111	75	Flame Ionization Equipment	\$ 12,053	7	14.29%	\$ 1,722	04/08/2002	16.42	\$ 12,053	\$ -	\$ -
112	76	FILTER SEPERATOR	\$ 7,723	7	14.29%	\$ 1,103	06/20/2002	16.17	\$ 7,723	\$ -	\$ -
113	77	GAS FLOW METER - ELEC1'ROI	\$ 10,396	7	14.29%	\$ 1,485	06/01/2002	16.25	\$ 10,396	\$ -	\$ -
114	78	GAS SNIFFER - CGI	\$ 1,368	7	14.29%	\$ 195	12/12/2002	15.75	\$ 1,368	\$ -	\$ -
115	82	EQUIPMENT	\$ 1,581	5	20.00%	\$ 316	04/11/2003	15.42	\$ 1,581	\$ -	\$ -
116	83	Equipment	\$ 901	7	14.29%	\$ 129	07/14/2003	15.17	\$ 901	\$ -	\$ -
117	93	EQUIPMENT	\$ 311	5	20.00%	\$ 62	03/15/2004	14.50	\$ 311	\$ -	\$ -
118	96	BATTERY CHARGER	\$ 2,810	7	14.29%	\$ 401	11/27/2004	13.75	\$ 2,810	\$ -	\$ -
119	97	flexible regulator pilot	\$ 2,598	7	14.29%	\$ 371	11/29/2004	13.75	\$ 2,598	\$ -	\$ -
120	98	DIGITAL PRESS	\$ 314	7	14.29%	\$ 45	12/01/2004	13.75	\$ 314	\$ -	\$ -
121	99	RADIODETECTION EQUIPMENT	\$ 8,541	7	14.29%	\$ 1,220	12/21/2004	13.67	\$ 8,541	\$ -	\$ -
122	101	DRY GAS FILTER	\$ 6,528	7	14.29%	\$ 933	12/22/2004	13.67	\$ 6,528	\$ -	\$ -
123	104	LADDER	\$ 101	5	20.00%	\$ 20	03/31/2005	13.42	\$ 101	\$ -	\$ -
124	118	RADIO DETECTION MAPPER	\$ 515	5	20.00%	\$ 103	04/03/2006	12.42	\$ 515	\$ -	\$ -
125	126	Pipeline Pressure Monitor	\$ 9,932	7	14.29%	\$ 1,419	05/22/2008	10.25	\$ 9,932	\$ -	\$ -
126	147	Generator	\$ 636	5	20.00%	\$ 127	11/24/2009	8.75	\$ 636	\$ -	\$ -
127	159	GENERATOR	\$ 4,769	7	14.29%	\$ 681	06/10/2011	7.25	\$ 4,769	\$ -	\$ -
128	175	REMOTE METHANE LEAK DET	\$ 20,758	7	14.29%	\$ 2,965	10/01/2014	3.92	\$ 11,615	\$ 9,143	\$ 2,965
129	178	SMARTMASIFR SCADE MASTER	\$ 21,560	3	33.33%	\$ 7,187	07/14/2014	4.17	\$ 21,560	\$ -	\$ -
130	179	Trailer	\$ 6,000	7	14.29%	\$ 857	04/16/2015	3.42	\$ 2,929	\$ 3,071	\$ 857
131	181	Equipment	\$ 1,271	5	20.00%	\$ 254	08/10/2015	3.08	\$ 784	\$ 487	\$ 254
132		Post Auger	\$ 2,831	7	14.29%	\$ 404	07/01/2017	1.17	\$ 472	\$ 2,359	\$ 404
133		Total Miscellaneous Equipment	\$ 192,483						\$ 177,422	\$ 15,060	\$ 4,481
134		Total General	\$ 659,219						\$ 440,749	\$ 218,469	\$ 46,674
135		TOTAL PLANT IN SERVICE	\$ 14,450,400						\$ 14,231,930	\$ 218,469	\$ 46,674

**** Note:** Assets 184 and 187 assumed a full year's depreciation in the year of acquisition. Refer to Emails from Lisa Murphy to Brittany Mehlhaff on 01/31/2018 and 02/06/2018.

SOURCES:

Column b, lines 1, 2, 4, 5, 7-58, 65, 67-74, 77, 78, 80, 81, 87-89, 91-131: SDIP Response to Staff DR 12-10, Attach. Staff-10.xlsx
Column b, lines 59-64, 66: SDIP Response to Staff DR 5-2
Column b, line 75: SDIP Response to Staff DR 5-1 / Emails from Lisa Murphy to Brittany Mehlhaff on 01/31/2018 & 02/06/2018
Column b, line 79: SDIP Response to Staff DR 5-4/5-5
Column b, line 82: SDIP Response to Staff DR 5-6
Column b, line 83: SDIP Response to Staff DR 5-4
Column b, line 84: \$23,708 (Email from Gordon Woods to Brittany Mehlhaff on 02/28/2018) + Remaining Net Plant 2014 Dodge (BAM-1 Sch 2, col. i, line 80 - (BAM-1 Sch 2, col. j, line 80 / 12 * 14 mo.))
Column b, line 85: Email from Gordon Woods to Brittany Mehlhaff on 02/28/2018
Column b, line 132: SDIP Response to Staff DR 5-1 / Emails from Lisa Murphy to Brittany Mehlhaff on 01/31/2018 & 02/06/2018
Column c, lines 2, 4, 5, 7-74, 77-81, 87-89, 91-131: SDIP Response to Staff DR 12-10, Attach. Staff-10.xlsx
Column c, line 1: Revised Statement J
Column c, line 75: Email from Lisa Murphy to Brittany Mehlhaff on 02/06/2018
Column c, lines 82, 83, 84: Book Period used for other Transportation Equipment
Column c, line 85: Settlement Position
Column c, line 132: Email from Lisa Murphy to Brittany Mehlhaff on 02/06/2018
Column f, lines 1, 2, 4, 5, 7-74, 77-81, 87-89, 91-131: SDIP Response to Staff DR 12-10, Attach. Staff-10.xlsx
Column f, line 75: SDIP Response to Staff DR 5-1 / Email from Lisa Murphy to Brittany Mehlhaff on 02/06/2018
Column f, line 82: SDIP Response to Staff DR 5-4/5-6
Column f, line 83: SDIP Response to Staff DR 5-4
Column f, lines 84 & 85: Email from Gordon Woods to Brittany Mehlhaff on 02/28/2018
Column f, line 132: SDIP Response to Staff DR 5-1 / Email from Lisa Murphy to Brittany Mehlhaff on 02/06/2018
Column d: 1 / column c
Column e: column b * column d
Column g: Number of months between in-service date (column f) and 12/31/2016 divided by 12
Column h: If column g < column c, then column e * column g. Otherwise, column b
Column i: column b less column h
Column j: If column i = 0, then 0. Otherwise, column e
Line 3: sum of lines 1 and 2
Line 6: sum of lines 4 and 5
Line 76: sum of lines 7 through 75
Line 86: sum of lines 77 through 85
Line 90: sum of lines 87 through 89
Line 133: sum of lines 91 through 132
Line 134: sum of lines 6, 76, 86, 90, and 133
Line 135: sum of lines 3 and 134