

Appendix 5  
 Summary of Adjustments to Depreciation Rates  
 Related to Electrical Plant Effective January 1, 2016

Depreciable Group	Original Cost At	Existing Annual Accrual		Proposed Annual Accrual	
	12/31/2014 <sup>1</sup> A	Rate B	Amount C=AxB	Rate <sup>1</sup> D=E/A	Amount <sup>1</sup> E
<b><u>DEPRECIABLE ELECTRICAL PLANT</u></b>					
Total Steam Production Plant	61,170,863	2.50	1,529,272	4.53	2,768,484
Bordon Generating Station	12,768,390	2.50	319,210	4.81	614,008
Combustion Turbine #3	34,716,216	2.50	867,905	2.28	791,853
Total Transmission Plant	96,209,123	2.30	2,212,810	2.27	2,182,162
<b>Distribution Plant</b>					
Poles, Towers and Fixtures	58,696,260		1,760,888		2,051,434
Line Transformers	61,376,167		1,841,285		2,018,632
Meters	13,399,311		401,979		671,613
Other Net	171,860,410		5,162,216		5,402,998
<b>Total Distribution Plant</b>	<b>305,332,148</b>	<b>3.00</b>	<b>9,166,368</b>	<b>3.32</b>	<b>10,144,677</b>
<b>General Plant</b>					
Office Furniture & Equip – Computer Hardware	1,388,244		191,578		277,649
Office Furniture & Equip – Computer Software	4,978,910		687,090		497,891
Transportation Equipment	9,695,001		727,125		678,974
Other Net	22,457,753		985,590		842,004
<b>Total General Plant</b>	<b>38,519,908</b>	<b>6.73</b>	<b>2,591,382</b>	<b>5.96</b>	<b>2,296,518</b>
<b>Total Fully Amortized General Plant</b>	<b>1,988,102</b>	<b>6.51</b>	<b>129,426</b>	<b>0.00</b>	<b>-</b>
<b>TOTAL ANNUAL IMPACT</b>	<b>\$550,704,751</b>	<b>3.05</b>	<b>\$16,816,372</b>	<b>3.41</b>	<b>\$18,797,702</b>

References:  
 1. 2014 Study - Page VI – Table I (Data as at December 31, 2014)