

	A	B	C	D	E	F	I	J	K	L
	Depreciation Calculation by FERC Account			2019 Current Depreciation Rates	2019 Calculated Depreciation Expense		2019 Proposed Depreciation Rates	2019 Calculated Depreciation Rates		Change
1										
2										
3										
4										
5										
6	101		Intangible Plant							
7			Gas Plant In Service							
8			Total Production & Gathering Plant	N/A	506,626		N/A	506,626		-
9			Distribution Plant							
10		374	Land & Land Rights							
11			Wyoming	1.33%	5,969		0.34%	1,515		(4,454)
12			Utah	1.33%	269,746		0.34%	68,451		(201,295)
13			Total	1.33%	275,715		0.34%	69,966		(205,749)
14										
15		375	Structures & Improvements							
16			Wyoming	2.14%	25,263		3.58%	42,262		16,999
17			Utah	2.14%	342,203		3.58%	572,471		230,268
18			Total	2.14%	367,466		3.58%	614,733		247,267
19										
20		376	Mains							
21			Dist - Wy - Mains - SD							
22			Dist - Wy - Mains - LD							
23			Dist - Wy - Mains - Feeders							
24			Wyoming	2.14%	1,129,226		1.93%	1,017,938		(111,288)
25			Dist - Ut - Mains - SD							
26			Dist - Ut - Mains - LD							
27			Dist - Ut - Mains - Feeders							
28			Utah	2.14%	36,360,416		1.93%	32,777,021		(3,583,395)
29			Total	2.14%	37,489,642		1.93%	33,794,959		(3,694,683)
30										
31		377	Compressor Station Equipment							
32			Wyoming	3.18%	0		4.27%	0		0
33			Utah	3.18%	474,348		4.27%	636,938		162,590
34			Total	3.18%	474,348		4.27%	636,938		162,590
35										
36		378	Measuring & Regulation Station Equip							
37			Wyoming	3.39%	288,405		3.48%	296,062		7,657
38			Utah	3.39%	3,783,996		3.48%	3,884,456		100,460
39			Total	3.39%	4,072,401		3.48%	4,180,518		108,117
40										
41		380	Services							
42			Wyoming	3.41%	699,105		3.05%	625,482		(73,623)
43			Utah	3.41%	14,211,735		3.05%	12,715,105		(1,496,630)
44			Total	3.41%	14,910,840		3.05%	13,340,587		(1,570,253)
45										
46		381...2	Meters & Meter Installation							
47			Wyoming	3.71%	397,918		3.53%	378,751		(19,167)
48			Utah	3.71%	14,152,847		3.53%	13,471,132		(681,715)
49			Total	3.71%	14,550,765		3.53%	13,849,883		(700,882)
50										
51		383...4	House Regulators & Reg Installations							
52			Wyoming	3.10%	13,650		2.25%	9,880		(3,770)
53			Utah	3.10%	440,742		2.25%	318,993		(121,749)
54			Total	3.10%	454,392		2.25%	328,873		(125,519)
55										
56		387	Other Equipment							
57			Wyoming	8.61%	20,598		12.10%	28,934		8,336
58			Utah	8.61%	184,201		12.10%	258,745		74,544
59			Total	8.61%	204,799		12.10%	287,679		82,880
60										
61		388	Other Equipment							
62			Wyoming	0.00%	-		0.00%	-		-
63			Utah	0.00%	-		0.00%	-		-
64			Total	0.00%	-		0.00%	-		-
65										
66			Reserve Variance (Distribution)		(6,056,221)			-		6,056,221
67			Total Distribution Plant		<u>66,744,147</u>			<u>67,104,136</u>		<u>359,989</u>
68										
69										
70			General Plant							
71		389	Land & Land Rights							
72			Distribution - Wyoming	0.00%	-		0.00%	-		-
73			Distribution - Utah	0.00%	-		0.00%	-		-
74			Total	0.00%	-		0.00%	-		-
75										
76		390	Structures & Improvements							
77			Distribution - Wyoming	2.13%	66,876		1.96%	61,568		(5,308)
78			Distribution - Utah	2.13%	929,740		1.96%	855,937		(73,803)
79			General	2.13%	1,113,449		1.96%	1,025,063		(88,386)
80			Total	2.13%	2,110,065		1.96%	1,942,568		(167,497)
81										
82		391	Office Furniture & Equipment							
83			Distribution - Wyoming	11.76%	30,057		7.62%	19,471		(10,586)
84			Distribution - Utah	11.76%	1,294,987		7.62%	838,885		(456,102)
85			General	11.76%	5,188,168		7.62%	3,360,864		(1,827,304)
86			Total	11.76%	6,513,212		7.62%	4,219,220		(2,293,992)
87										
88		392	Transportation Equipment							
89			Distribution - Wyoming	8.01%	206,783		6.22%	160,493		(46,290)
90			Distribution - Utah	8.01%	3,632,851		6.22%	2,819,607		(813,244)
91			General	8.01%	0		6.22%	0		0
92			Total	8.01%	3,839,634		6.22%	2,980,100		(859,534)
93										
94		393	Stores Equipment							
95			Distribution - Wyoming	5.00%	0		5.00%	0		0
96			Distribution - Utah	5.00%	619		5.00%	619		(0)
97			Total	5.00%	2,624		5.00%	2,624		0
98										
99		394	Tools, Shop & Garage Equipment							
100			Distribution - Wyoming	7.68%	188,508		7.60%	186,472		(2,036)
101			Distribution - Utah	7.68%	2,423,005		7.60%	2,396,829		(26,176)
102			General	7.68%	0		7.60%	0		0
103			Total	7.68%	2,611,513		7.60%	2,583,301		(28,212)
104										
105		395	Laboratory Equipment							
106			Distribution - Wyoming	0.00%	0		6.67%	0		0
107			Distribution - Utah	0.00%	0		6.67%	2,123		2,123
108			General	0.00%	0		6.67%	0		0
109			Total	0.00%	-		6.67%	2,123		2,123
110										
111		396	Power Operated Equipment							
112			Distribution - Wyoming	6.56%	80,416		3.16%	38,731		(41,685)
113			Distribution - Utah	6.56%	814,297		3.16%	392,193		(422,104)

