

**Yukon Electrical 2008-2009 Phase I General Rate Application  
YUB Order 2009-2**

**2008 CALCULATION OF DEPRECIATION REDUCTION DUE TO REMOVAL OF FSRS**

Line No.	Acct.	Description	Cross Ref.	2008 Opening PPE	Depreciation Rate	Depreciation on Opening Balance	Capital Additions	Depreciation on Capital Additions	2008 Total Depreciation
1		Production - Hydro							
2									-
3	422 00	Hydro Structures		259	0.34%	1	449	1	2
4	423 00	Hydro Resv, Dams & Waterways		757	0.34%	3	-	-	3
5	425 00	Hydro Generators		273	0.34%	1	-	-	1
6	426 00	Hydro Accessory Electrical Equip		105	0.34%	-	-	-	-
7	427 00	Hydro Misc Equip		24	0.34%	-	-	-	-
8		Total Production - Hydro		1,418		5	449	1	6
9									
10		Production - Diesel							
11	442 00	Structures and improvement - Other		1,498	0.00%	-	-	-	-
12	444 00	Fuel Holders, Proucers, & Acc. Equipment - Other		2,137	0.90%	19	98	-	19
13	445 00	Generating Equipment & Prime Mover - Other		8,444	0.37%	31	391	1	32
14	446 00	Accessory Electric Equipment - Other		2,142	0.00%	-	102	-	-
15	447 00	Misc. Power Plant Equipment - Other		643	0.16%	1	31	-	1
16		Total Production - Diesel		14,864		51	621	1	52
17									
18		Transmission							
19	457 00	Substation Equipment		1,401	0.00%	-	-	-	-
20		Total Transmission		1,401		-	-	-	-
21									
22		Distribution Plant							
23	471 00	Land Rights		929	0.00%	-	-	-	-
24	473 00	Poles, Towers & Fixtures		22,740	1.60%	364	1,689	14	378
25	474 00	Overhead Conductor		15,092	1.88%	284	1,186	11	295
26	474 10	Services - Overhead		2,306	0.00%	-	183	-	-
27	475 00	Underground Conductor		17,426	0.11%	19	1,385	1	20
28	475 10	Services - Underground		2,547	0.00%	-	202	-	-
29	476 10	Meters		1,263	0.00%	-	(82)	-	-
30	476 30	AMR - Meters		8	0.00%	-	-	-	-
31	477 10	Substation Equipment		3,132	0.00%	-	-	-	-
32	478 10	Street Lighting		7,699	0.41%	32	498	1	33
33	478 20	Sentinel Lights		285	-0.34%	(1)	-	-	(1)
34	479 10	Line Transformers		17,596	0.15%	26	1,311	1	27
35		Total Distribution Plant		91,023		724	6,372	28	752
36									
37		General Plant							
38	482 00	Structures & Improvements		3,184	-0.16%	(5)	199	-	(5)
39	483 00	Office Furniture & Equipment		220	0.00%	-	(25)	-	-
40	483.20	Computer Equipment		37	0.00%	-	0	-	-
41	484 00	Transportation & Mobile Equipment		2,207	-2.16%	(48)	147	(2)	(50)
42	485 00	Tool & Work Equipment		501	-	-	(9)	-	-
43	486 00	Communication Structures & Equipment		491	-	-	102	-	-
44	488 20	Company Housing		388	-0.27%	(1)	19	-	(1)
45	491 00	Franchise & Consent		1	0.00%	-	-	-	-
46	496 xx	New ATCO-CIS		-	0.00%	-	1,488	-	-
47	496 05	Oracle Financials		235	0.00%	-	-	-	-
48		Total General Plant		7,266		(54)	1,921	(2)	(56)
49									
50		Plant Studied		115,972		726	9,363	28	754
51		Plant Not Studied - Land		479					
52		Total Plant	S.8.6 L.6	116,451					
53									