

Line	Acct. No.	Account	Per Books Depreciation/ Clearing Accts	Notes	Per Books Depreciation Rate Adj.	Test Year Annualization Depreciation	Post-Test Year Plant Additions Depreciation	Total Depreciation/ Clearing Accts	Proforma Depreciation Expense	Depreciation Charged to Clearing Account	Depreciation Adjustment
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
<b>Plant in Service</b>											
<b>Steam Production Plant</b>											
<b>Heskett</b>											
1	311	Structures & Improvements	\$ 34,506		\$ (30,728)	\$ (1,524)	\$ -	\$ 2,254	\$ 2,254		\$ (32,252)
2	312	Boiler Plant Equipment	18,610		(741)	(17,869)	-	-	-		(18,610)
3	314	Turbogenerator units	5,833		108	(5,941)	-	-	-		(5,833)
4	315	Accessory Equipment	870		(34)	(836)	-	-	-		(870)
5	316	Miscellaneous Equipment	5,990		(1,845)	(4,037)	-	108	108		(5,882)
6		Total Heskett	\$ 65,809		\$ (33,240)	\$ (30,207)	\$ -	\$ 2,362	\$ 2,362	\$ -	\$ (63,447)
<b>Lewis &amp; Clark</b>											
7	311	Structures & Improvements	\$ 182		\$ (60)	\$ (1)	\$ -	\$ 121	121		(61)
8		Total Lewis & Clark	\$ 182		\$ (60)	\$ (1)	\$ -	\$ 121	\$ 121	\$ -	\$ (61)
<b>Coyote</b>											
9	311	Structures & Improvements	\$ 15,061		\$ 4,447	\$ (113)	\$ -	\$ 19,395	\$ 19,395		\$ 4,334
10	312	Boiler Plant Equipment	54,435		18,220	(182)	1,867	74,340	74,340		19,905
11	314	Turbogenerator units	21,209		1,106	(121)	-	22,194	22,194		985
12	315	Accessory Equipment	6,318		(874)	(36)	-	5,408	5,408		(910)
13	316	Miscellaneous Equipment	7,217		35	47	93	7,392	7,392		175
14		Total Lewis & Clark	\$ 104,240		\$ 22,934	\$ (405)	\$ 1,960	\$ 128,729	\$ 128,729	\$ -	\$ 24,489
<b>Big Stone</b>											
15	311	Structures & Improvements	\$ 5,448		\$ 47,972	\$ 207	\$ 261	\$ 53,888	\$ 53,888		\$ 48,440
16	312	Boiler Plant Equipment	72,698		89,705	(1,824)	1,517	162,096	162,096		89,398
17	314	Turbogenerator units	11,566		(950)	(10)	275	10,881	10,881		(685)
18	315	Accessory Equipment	5,375		7,229	(26)	(3)	12,575	12,575		7,200
19	316	Miscellaneous Equipment	2,103		252	127	99	2,581	2,581		478
20		Total Big Stone	\$ 97,190		\$ 144,208	\$ (1,526)	\$ 2,149	\$ 242,021	\$ 242,021	\$ -	\$ 144,831
21		Total Steam Production	\$ 267,421		\$ 133,842	\$ (32,139)	\$ 4,109	\$ 373,233	\$ 373,233	\$ -	\$ 105,812
<b>Other Production Plant</b>											
<b>Heskett III Gas Turbine</b>											
22	341	Structures & Improvements	\$ 5,141		\$ 6,004	\$ 4,747	\$ (1)	\$ 15,891	\$ 15,891		\$ 10,750
23	342	Boiler Plant Equipment	783		925	(11)	-	1,697	1,697		914
24	344	Turbogenerator units	46,132		(2,892)	(271)	55	43,024	43,024		(3,108)
25	345	Accessory Equipment	3,259		9,308	(79)	-	12,488	12,488		9,229
26	346	Miscellaneous Equipment	2,588		1,104	1,731	72	5,495	5,495		2,907
27		Total Heskett III Gas Turbine	\$ 57,903		\$ 14,449	\$ 6,117	\$ 126	\$ 78,595	\$ 78,595	\$ -	\$ 20,692
<b>Glendive Turbine</b>											
28	341	Structures & Improvements	\$ 11,043		\$ (7,659)	\$ 36	\$ -	\$ 3,420	\$ 3,420		\$ (7,623)
29	342	Fuel Holders, Producers & Acces.	5,781		(4,512)	(8)	-	1,261	1,261		(4,520)
30	344	Generators - Unit I	6,200		(5,278)	-	2	924	924		(5,276)
31	344	Generators - Unit II	15,062		7,837	(86)	-	22,813	22,813		7,751
32	345	Accessory Equipment	7,594		376	45	-	8,015	8,015		421
33	346	Miscellaneous Equipment	2,230		(1,617)	144	6	763	763		(1,467)
34		Total Glendive	\$ 47,910		\$ (10,853)	\$ 131	\$ 8	\$ 37,196	\$ 37,196	\$ -	\$ (10,714)
<b>Miles City Turbine</b>											
35	341	Structures & Improvements	\$ 3,054		\$ (2,851)	\$ 7	\$ -	\$ 210	\$ 210		\$ (2,844)
36	342	Fuel Holders, Producers & Acces.	859		(425)	(3)	-	431	431		(428)
37	344	Generators	7,594		(3,426)	12	20	4,200	4,200		(3,394)
38	345	Accessory Equipment	4,905		(1,327)	(22)	-	3,556	3,556		(1,349)
39	346	Miscellaneous Equipment	355		(222)	3	9	145	145		(210)
40		Total Miles City Turbine	\$ 16,767		\$ (8,251)	\$ (3)	\$ 29	\$ 8,542	\$ 8,542	\$ -	\$ (8,225)
<b>Lewis &amp; Clark RICE</b>											
41	341	Structures & Improvements	\$ 16,633		\$ 8,851	\$ 1,954	\$ 115	\$ 27,553	\$ 27,553		\$ 10,920
42	342	Fuel Holders, Producers & Acces.	3,712		1,756	(34)	-	5,434	5,434		1,722
43	344	Generators	32,240		15,065	533	(188)	47,650	47,650		15,410
44	345	Accessory Equipment	7,095		7,385	(73)	-	14,407	14,407		7,312
45	346	Miscellaneous Equipment	4,625		3,891	570	8	9,094	9,094		4,469
46		Total Lewis & Clark RICE	\$ 64,305		\$ 36,948	\$ 2,950	\$ (65)	\$ 104,138	\$ 104,138	\$ -	\$ 39,833

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
<u>Portable Generator</u>											
47	341	Structures & Improvements	\$ 239		\$ 47	\$ (2)	\$ -	\$ 284	\$ 284		\$ 45
48	342	Fuel Holders, Producers & Acces.	176		29	(1)	-	204	204		28
49	344	Generators	1,859		50	(12)	-	1,897	1,897		38
50	345	Accessory Equipment	783		296	(149)	-	930	930		147
51		Total Portable Generator	\$ 3,057		\$ 422	\$ (164)	\$ -	\$ 3,315	\$ 3,315	\$ -	\$ 258
<u>Ormat</u>											
52	341	Structures & Improvements	\$ 1,817		\$ (662)	\$ (7)	\$ -	\$ 1,148	\$ 1,148		\$ (669)
53	344	Generators	31,676		(10,852)	876	185	21,885	21,885		(9,791)
54	345	Accessory Equipment	5,720		(1,035)	(29)	-	4,656	4,656		(1,064)
55		Total Ormat	\$ 39,213		\$ (12,549)	\$ 840	\$ 185	\$ 27,689	\$ 27,689	\$ -	\$ (11,524)
<u>Diamond Willow Wind Farm</u>											
56	341	Structures & Improvements	\$ 7,069		\$ (1,215)	\$ (23)	\$ -	\$ 5,831	\$ 5,831		\$ (1,238)
57	344	Generators	95,424		4,814	(4,502)	414	96,150	96,150		726
58	345	Accessory Equipment	14,811		2,466	(4,547)	-	12,730	12,730		(2,081)
59	346	Miscellaneous Equipment	639		48	143	40	870	870		231
60		Total Diamond Willow Wind Farm	\$ 117,943		\$ 6,113	\$ (8,929)	\$ 454	\$ 115,581	\$ 115,581	\$ -	\$ (2,362)
<u>Cedar Hills Wind Farm</u>											
61	341	Structures & Improvements	\$ 5,475		\$ 64	\$ (22)	\$ -	\$ 5,517	\$ 5,517		\$ 42
62	344	Generators	63,372		1,082	(265)	28	64,217	64,217		845
63	345	Accessory Equipment	11,589		2,566	(65)	-	14,090	14,090		2,501
64	346	Miscellaneous Equipment	310		104	(2)	-	412	412		102
65		Total Cedar Hills Wind Farm	\$ 80,746		\$ 3,816	\$ (354)	\$ 28	\$ 84,236	\$ 84,236	\$ -	\$ 3,490
<u>Thunder Spirit I</u>											
66	341	Structures & Improvements	\$ 52,285		\$ 12,024	\$ (133)	\$ -	\$ 64,176	\$ 64,176		\$ 11,891
67	344	Generators	266,460		(1,887)	(4,099)	-	260,474	260,474		(5,986)
68	345	Accessory Equipment	59,020		40,340	1,038	(8)	100,390	100,390		41,370
69	346	Miscellaneous Equipment	1,019		290	25	5	1,339	1,339		320
70		Total Thunder Spirit I	\$ 378,784		\$ 50,767	\$ (3,169)	\$ (3)	\$ 426,379	\$ 426,379	\$ -	\$ 47,595
<u>Thunder Spirit II</u>											
71	341	Structures & Improvements	\$ 16,113		\$ 2,732	\$ (67)	\$ -	\$ 18,778	\$ 18,778		\$ 2,665
72	344	Generators	132,589		1,516	(522)	315	133,898	133,898		1,309
73	345	Accessory Equipment	12,655		4,773	590	-	18,018	18,018		5,363
74	346	Miscellaneous Equipment	2		-	1	-	3	3		1
75		Total Thunder Spirit II	\$ 161,359		\$ 9,021	\$ 2	\$ 315	\$ 170,697	\$ 170,697	\$ -	\$ 9,338
<u>Heskett IV Gas Turbine</u>											
76	344	Generators	\$ -		\$ -	\$ -	\$ 74,812	\$ 74,812	\$ 74,812		\$ 74,812
77		Total Heskett IV Gas Turbine	\$ -		\$ -	\$ -	\$ 74,812	\$ 74,812	\$ 74,812	\$ -	\$ 74,812
78		Total Other Production	\$ 967,987		\$ 89,883	\$ (2,579)	\$ 75,889	\$ 1,131,180	\$ 1,131,180	\$ -	\$ 163,193
<u>Transmission</u>											
79	350.2	Rights of Way	\$ 3,946		\$ (404)	\$ (1)	\$ -	\$ 3,541	\$ 3,541		\$ (405)
80	352	Structures & Improvements	-		2	-	-	2	2		2
81	353	Station Equipment	315,349		(169,081)	5,328	697	152,293	152,293		(163,056)
82	354	Towers and Fixtures	2,447		159	(8)	-	2,598	2,598		151
83	355	Poles and Fixtures	195,355		(11,001)	(4,716)	112,250	291,888	291,888		96,533
84	356	Overhead Conductor & Devices	131,880		(6,435)	97	220	125,762	125,762		(6,118)
85	357	Underground Conduit	1,210		(4)	(8)	-	1,198	1,198		(12)
86	358	Underground Conduit & Devices	2,307		(8)	(14)	-	2,285	2,285		(22)
87		Total Transmission	\$ 652,494		\$ (186,772)	\$ 678	\$ 113,167	\$ 579,567	\$ 579,567	\$ -	\$ (72,927)
<u>Distribution</u>											
88	360.2	Rights of Way	\$ 426		\$ (143)	\$ -	\$ -	\$ 283	\$ 283		\$ (143)
89	362	Station Equipment	83,082		(47,164)	28	3,042	38,988	38,988		(44,094)
90	364	Poles, Towers and Fixtures	84,515		(10,210)	2,199	(12)	76,492	76,492		(8,023)
91	365	Overhead Conductor & Devices	50,169		(3,935)	(3)	1,377	47,608	47,608		(2,561)
92	366	Underground Conduit	157		(25)	-	-	132	132		(25)
93	367	Underground Conduit & Devices	51,247		46,341	(492)	4,190	101,286	101,286		50,039
94	368	Line Transformers	94,201		2,235	1,664	14,710	112,810	112,810		18,609
95	369	Services	34,808		9,113	51	224	44,196	44,196		9,388
96	370	Meters	58,802		28,484	356	1,195	88,837	88,837		30,035
97	371	Yard Lights	12,801		6,128	(157)	-	18,772	18,772		5,971
98	373	Street Lights	25,390		2,811	(136)	175	28,240	28,240		2,850
99		Total Distribution	\$ 495,598		\$ 33,635	\$ 3,510	\$ 24,901	\$ 557,644	\$ 557,644	\$ -	\$ 62,046

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
<u>General</u>											
100	390	Structures and Improvements	\$ 1,004		\$ 941	\$ 509	\$ 2	\$ 2,456	\$ 2,456		\$ 1,452
101	391.1	Office Furniture & fixtures	480		120	(2)	-	598	598		118
102	391.3	Computer Equip. - PC	38		(38)	-	-	-	-		(38)
103	391.5	Computer Equip - Other	387		101	208	1,426	2,122	2,122		1,735
104	392.1	Trans. Equip., Non-Unitized	2,344	C/A	(2,344)	-	-	-	-		-
105	392.2	Trans. Equip., Unitized	25,050	C/A	18,555	(4,807)	10,088	48,886		48,886	
106	393	Stores Equipment	492		(248)	-	-	244	244		(248)
107	394.1	Tools, Shop & Gar. Eq. - Non-Un.	21,596		(764)	256	1,597	22,685	22,685		1,089
108	395	Laboratory Equipment	1,766		(514)	(5)	-	1,247	1,247		(519)
109	396.1	Trailers - Work Equipment	4,291	C/A	(1,948)	301	-	2,644		2,644	
110	396.2	Power Operated Equipment	34,487	C/A	18,041	(518)	23,484	75,494		75,494	
111	397.1	Radio Comm. Equipment - Fixed	2,104		96	(18)	-	2,182	2,182		78
112	397.2	Radio Comm. Equipment - Mobile	506		14	1	10	531	531		25
113	397.5	Supervisory & Telemeter Equipment	241		110	97	-	448	448		207
114	397.6	Scada System	8,441		7	1,604	2,257	12,309	12,309		3,868
115	397.8	Network Equipment	3,580		501	(86)	481	4,476	4,476		896
116	398	Miscellaneous Equipment	204		(60)	(80)	57	121	121		(83)
117		Total General	\$ 107,011		\$ 32,570	\$ (2,540)	\$ 39,402	\$ 176,443	\$ 49,419	\$ 127,024	\$ 8,580
118		Intangible Plant - General	\$ 71,647	A	\$ -	\$ (8,851)	\$ 28,371	\$ 91,167	\$ 91,167		\$ 19,520
<u>Common</u>											
119	390	Structures and Improvements	\$ 9,517		\$ (20)	\$ 32	\$ 992	\$ 10,521	\$ 10,521		\$ 1,004
120	391.1	Office Furniture & fixtures	2,749		(6)	(8)	535	3,270	3,270		521
121	391.3	Computer Equip. - PC	22,313		(63)	(97)	2,133	24,286	24,286		1,973
122	391.5	Computer Equip - Other	12,222		(129)	(1,216)	932	11,809	11,809		(413)
123	392.1	Trans. Equip., Non-Unitized	-	C/A	-	-	-	-	-		-
124	392.2	Trans. Equip., Unitized	34,949	C/A	(81)	(93)	20,737	55,512		55,512	
125	392.3	Aircraft	6,233		(13)	13	-	6,233	6,233		-
126	393	Stores Equipment	47		-	-	-	47	47		-
127	394.1	Tools, Shop & Gar. Eq. - Non-Un.	591		(2)	(1)	92	680	680		89
128	394.3	Vehicles Maint. Equip.	71		-	-	-	71	71		-
129	397.1	Radio Comm. Equipment - Fixed	8,060		(10)	(22)	20	8,048	8,048		(12)
130	397.2	Radio Comm. Equipment - Mobile	3,076		-	20	(874)	2,222	2,222		(854)
131	397.3	General Tele. Comm. Equip.	2,301		17	266	-	2,584	2,584		283
132	397.5	Supervisory & Telemeter Equipment	41		1	16	-	58	58		17
133	397.8	Network Equipment	3,078		(1)	101	5,742	8,920	8,920		5,842
134	398	Miscellaneous Equipment	2,731		9	181	-	2,921	2,921		190
135		Total Common	\$ 107,979		\$ (298)	\$ (808)	\$ 30,309	\$ 137,182	\$ 81,670	\$ 55,512	\$ 8,640
136	303	Intangible Plant - Common	\$ 126,515	A	\$ -	\$ 1,657	3,950	\$ 132,122	\$ 132,122		\$ 5,607
<u>Acquisition Adjustment</u>											
137	312	Boiler	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
138	356	OH Conductors	176		-	-	-	176	176		\$ -
139		Total Acquisition Adjustment	\$ 176		\$ -	\$ -	\$ -	\$ 176	\$ 176	\$ -	\$ -
140		<b>Total Electric Plant in Service</b>	<b>\$ 2,796,828</b>		<b>\$ 102,860</b>	<b>\$ (41,072)</b>	<b>\$ 320,098</b>	<b>\$ 3,178,714</b>	<b>\$ 2,996,178</b>	<b>\$ 182,536</b>	<b>\$ 300,471</b>

**NOTES:** C/A = Depreciation charged to a clearing account - see Statement J, pages 3 & 4 of 8  
A = Amortization based on the life of each item

**Sources:**

Column c: Email from Travis Jacobson on 3/4/24  
Column d: Statement J  
Column e: BAM-9  
Column f: BAM-4 Sch 2, column e  
Column g: BAM-5, column e  
Column h: sum of columns c, d, e, and f  
Column i: column g, excluding those charged to a clearing account  
Column j: column g, for those charged to a clearing account  
Column k: column h less column c, excluding those charged to a clearing account