

Line	Acct. No.	Account	Per Books 13-mo Avg. Plant	New Depreciation Rates	Adjusted Depreciation Expense	Per Books Depreciation/ Clearing Accts	Depreciation Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<u>Steam Production Plant</u>							
<u>Heskett</u>							
1	311	Structures & Improvements	\$ 590,353	0.64%	\$ 3,778	\$ 34,506	\$ (30,728)
2	312	Boiler Plant Equipment	530,225	3.37%	* 17,869	18,610	(741)
3	314	Turbogenerator units	147,426	4.03%	* 5,941	5,833	108
4	315	Accessory Equipment	23,831	3.51%	* 836	870	(34)
5	316	Miscellaneous Equipment	151,821	2.73%	4,145	5,990	(1,845)
6		Total Heskett	\$ 1,443,656		\$ 32,569	\$ 65,809	\$ (33,240)
<u>Lewis & Clark</u>							
7	311	Structures & Improvements	\$ 8,559	1.42%	\$ 122	\$ 182	\$ (60)
8	316	Miscellaneous Equipment	1	4.67%	* -	-	-
9		Total Lewis & Clark	\$ 8,560		\$ 122	\$ 182	\$ (60)
<u>Coyote</u>							
10	311	Structures & Improvements	\$ 1,500,651	1.30%	\$ 19,508	\$ 15,061	\$ 4,447
11	312	Boiler Plant Equipment	4,058,919	1.79%	72,655	54,435	18,220
12	314	Turbogenerator units	882,007	2.53%	22,315	21,209	1,106
13	315	Accessory Equipment	380,702	1.43%	5,444	6,318	(874)
14	316	Miscellaneous Equipment	188,844	3.84%	7,252	7,217	35
15		Total Coyote	\$ 7,011,123		\$ 127,174	\$ 104,240	\$ 22,934
<u>Big Stone</u>							
16	311	Structures & Improvements	\$ 1,768,862	3.02%	\$ 53,420	\$ 5,448	\$ 47,972
17	312	Boiler Plant Equipment	4,574,745	3.55%	162,403	72,698	89,705
18	314	Turbogenerator units	684,909	1.55%	10,616	11,566	(950)
19	315	Accessory Equipment	446,950	2.82%	12,604	5,375	7,229
20	316	Miscellaneous Equipment	85,020	2.77%	2,355	2,103	252
21		Total Big Stone	\$ 7,560,486		\$ 241,398	\$ 97,190	\$ 144,208
<u>Total Steam Production Plant</u>							
22	310	Land	\$ 50,809				
23	311	Structures & Improvements	3,868,425		76,828	55,197	\$ 21,631
24	312	Boiler Plant Equipment	9,163,889		252,927	145,743	107,184
25	314	Turbogenerator units	1,714,342		38,872	38,608	264
26	315	Accessory Equipment	851,483		18,884	12,563	6,321
27	316	Miscellaneous Equipment	425,686		13,752	15,310	(1,558)
28		Total Steam Production Plant	\$ 16,074,634		\$ 401,263	\$ 267,421	\$ 133,842
<u>Other Production Plant</u>							
<u>Heskett III</u>							
29	341	Structures & Improvements	\$ 375,266	2.97%	\$ 11,145	\$ 5,141	\$ 6,004
30	342	Fuel Holders, Producers & Acces.	55,109	3.10%	1,708	783	925
31	344	Generators	1,871,882	2.31%	43,240	46,132	(2,892)
32	345	Accessory Equipment	229,324	5.48%	12,567	3,259	9,308
33	346	Miscellaneous Equipment	96,908	3.81%	3,692	2,588	1,104
34		Total Heskett III	\$ 2,628,489		\$ 72,352	\$ 57,903	\$ 14,449
<u>Glendive</u>							
35	341	Structures & Improvements	\$ 126,724	2.67%	\$ 3,384	\$ 11,043	\$ (7,659)
36	342	Fuel Holders, Producers & Acces.	62,819	2.02%	1,269	5,781	(4,512)
37	344	Generators - Unit I	341,486	0.27%	922	6,200	(5,278)
38	344	Generators - Unit II	832,707	2.75%	22,899	15,062	7,837
39	345	Accessory Equipment	110,085	7.24%	7,970	7,594	376
40	346	Miscellaneous Equipment	21,979	2.79%	613	2,230	(1,617)
41		Total Glendive	\$ 1,495,800		\$ 37,057	\$ 47,910	\$ (10,853)
<u>Miles City</u>							
42	341	Structures & Improvements	\$ 19,307	1.05%	\$ 203	\$ 3,054	\$ (2,851)
43	342	Fuel Holders, Producers & Acces.	8,090	5.36%	434	859	(425)
44	344	Generators	186,073	2.24%	4,168	7,594	(3,426)
45	345	Accessory Equipment	43,263	8.27%	3,578	4,905	(1,327)
46	346	Miscellaneous Equipment	3,235	4.11%	133	355	(222)
47		Total Miles City	\$ 259,968		\$ 8,516	\$ 16,767	\$ (8,251)
<u>Lewis & Clark RICE</u>							
48	341	Structures & Improvements	\$ 674,188	3.78%	\$ 25,484	\$ 16,633	\$ 8,851
49	342	Fuel Holders, Producers & Acces.	149,404	3.66%	5,468	3,712	1,756
50	344	Generators	1,299,599	3.64%	47,305	32,240	15,065
51	345	Accessory Equipment	285,597	5.07%	14,480	7,095	7,385
52	346	Miscellaneous Equipment	187,171	4.55%	8,516	4,625	3,891
53		Total Lewis & Clark RICE	\$ 2,595,959		\$ 101,253	\$ 64,305	\$ 36,948

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<u>Portable Generator</u>							
54	341	Structures & Improvements	\$ 9,439	3.03%	\$ 286	\$ 239	\$ 47
55	342	Fuel Holders, Producers & Acces.	6,806	3.01%	205	176	29
56	344	Generators	62,585	3.05%	1,909	1,859	50
57	345	Accessory Equipment	25,686	4.20%	1,079	783	296
58		Total Portable Generator	\$ 104,516		\$ 3,479	\$ 3,057	\$ 422
<u>Ormat</u>							
59	341	Structures & Improvements	\$ 35,105	3.29%	\$ 1,155	\$ 1,817	\$ (662)
60	344	Generators	614,287	3.39%	20,824	31,676	(10,852)
61	345	Accessory Equipment	110,491	4.24%	4,685	5,720	(1,035)
62		Total Ormat	\$ 759,883		\$ 26,664	\$ 39,213	\$ (12,549)
<u>Diamond Willow</u>							
63	341	Structures & Improvements	\$ 172,673	3.39%	\$ 5,854	\$ 7,069	\$ (1,215)
64	344	Generators	2,267,818	4.42%	100,238	95,424	4,814
65	345	Accessory Equipment	344,165	5.02%	17,277	14,811	2,466
66	346	Miscellaneous Equipment	16,007	4.29%	687	639	48
67		Total Diamond Willow	\$ 2,800,663		\$ 124,056	\$ 117,943	\$ 6,113
<u>Cedar Hills</u>							
68	341	Structures & Improvements	\$ 141,656	3.91%	\$ 5,539	\$ 5,475	\$ 64
69	344	Generators	1,669,786	3.86%	64,454	63,372	1,082
70	345	Accessory Equipment	286,546	4.94%	14,155	11,589	2,566
71	346	Miscellaneous Equipment	7,131	5.81%	414	310	104
72		Total Cedar Hills	\$ 2,105,119		\$ 84,562	\$ 80,746	\$ 3,816
<u>Thunder Spirit I</u>							
73	341	Structures & Improvements	\$ 1,312,419	4.90%	\$ 64,309	\$ 52,285	\$ 12,024
74	344	Generators	6,681,133	3.96%	264,573	266,460	(1,887)
75	345	Accessory Equipment	1,482,987	6.70%	99,360	59,020	40,340
76	346	Miscellaneous Equipment	25,624	5.11%	1,309	1,019	290
77		Total Thunder Spirit I	\$ 9,502,163		\$ 429,551	\$ 378,784	\$ 50,767
<u>Thunder Spirit II</u>							
78	341	Structures & Improvements	\$ 404,397	4.66%	\$ 18,845	\$ 16,113	\$ 2,732
79	344	Generators	3,327,659	4.03%	134,105	132,589	1,516
80	345	Accessory Equipment	318,607	5.47%	17,428	12,655	4,773
81	346	Miscellaneous Equipment	41	5.14%	2	2	-
82		Total Thunder Spirit II	\$ 4,050,704		\$ 170,380	\$ 161,359	\$ 9,021
<u>Total Other Production Plant</u>							
83	340	Land	\$ 1,929			\$ -	\$ -
84	341	Structures & Improvements	3,271,174		136,204	118,869	17,335
85	342	Fuel Holders, Producers & Acces.	282,228		9,084	11,311	(2,227)
86	344	Generators	19,155,015		704,637	698,608	6,029
87	345	Accessory Equipment	3,236,751		192,579	127,431	65,148
88	346	Miscellaneous Equipment	358,096		15,366	11,768	3,598
89		Total Other Production Plant	\$ 26,305,193		\$ 1,057,870	\$ 967,987	\$ 89,883
<u>Transmission</u>							
90	350.1	Land	\$ 209,788		\$ -		\$ -
91	350.2	Rights of Way	274,536	1.29%	3,542	3,946	(404)
92	352	Structures & Improvements	90	2.00%	2	-	2
93	353	Station Equipment	20,036,645	0.73%	146,268	315,349	(169,081)
94	354	Towers and Fixtures	137,160	1.90%	2,606	2,447	159
95	355	Poles and Fixtures	9,601,764	1.92%	184,354	195,355	(11,001)
96	356	Overhead Conductor & Devices	8,651,371	1.45%	125,445	131,880	(6,435)
97	357	Underground Conduit	60,591	1.99%	1,206	1,210	(4)
98	358	Underground Conduit & Devices	115,506	1.99%	2,299	2,307	(8)
99		Total Transmission Plant	\$ 39,087,451		\$ 465,722	\$ 652,494	\$ (186,772)
<u>Distribution</u>							
100	360.1	Land	\$ 52,548		\$ -		\$ -
101	360.2	Rights of Way	34,047	0.83%	283	426	(143)
102	362	Station Equipment	4,327,454	0.83%	35,918	83,082	(47,164)
103	364	Poles, Towers and Fixtures	2,741,890	2.71%	74,305	84,515	(10,210)
104	365	Overhead Conductor & Devices	1,967,385	2.35%	46,234	50,169	(3,935)
105	366	Underground Conduit	8,652	1.53%	132	157	(25)
106	367	Underground Conduit & Devices	2,397,748	4.07%	97,588	51,247	46,341
107	368	Line Transformers	5,102,434	1.89%	96,436	94,201	2,235
108	369	Services	2,111,580	2.08%	43,921	34,808	9,113
109	370	Meters	1,177,944	7.41%	87,286	58,802	28,484
110	371	Yard Lights	264,366	7.16%	18,929	12,801	6,128
111	373	Street Lights	881,290	3.20%	28,201	25,390	2,811
112		Total Distribution	\$ 21,067,338		\$ 529,233	\$ 495,598	\$ 33,635

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<u>General</u>							
113	389	Land	\$ 1,687		\$ -		\$ -
114	390	Structures and Improvements	126,324	1.54%	1,945	1,004	941
115	391.1	Office Furniture & fixtures	7,227	8.30%	600	480	120
116	391.3	Computer Equip. - PC	231	0.00%	-	38	(38)
117	391.5	Computer Equip - Other	4,031	12.10%	488	387	101
118	392.1	Trans. Equip., Non-Unitized	51,622	0.00%	-	2,344	(2,344)
119	392.2	Trans. Equip., Unitized	452,799	9.63%	43,605	25,050	18,555
120	393	Stores Equipment	14,774	1.65%	244	492	(248)
121	394.1	Tools, Shop & Gar. Eq. - Non-Un.	432,201	4.82%	20,832	21,596	(764)
122	395	Laboratory Equipment	35,264	3.55%	1,252	1,766	(514)
123	396.1	Trailers - Work Equipment	79,710	2.94%	2,343	4,291	(1,948)
124	396.2	Power Operated Equipment	639,032	8.22%	52,528	34,487	18,041
125	397.1	Radio Comm. Equipment - Fixed	31,519	6.98%	2,200	2,104	96
126	397.2	Radio Comm. Equipment - Mobile	7,574	6.87%	520	506	14
127	397.5	Supervisory & Telemeter Equipment	2,458	14.27%	351	241	110
128	397.6	Scada System	86,290	9.79%	8,448	8,441	7
129	397.8	Network Equipment	17,845	22.87%	4,081	3,580	501
130	398	Miscellaneous Equipment	4,859	2.96%	144	204	(60)
131		Total General	\$ 1,995,447		\$ 139,581	\$ 107,011	\$ 32,570
132		Intangible Plant - General	\$ 765,037		\$ 71,647	\$ 71,647	\$ -
<u>Common</u>							
133	389	Land	\$ 71,124		\$ -		\$ -
134	390	Structures and Improvements	1,117,291	0.85%	9,497	9,517	(20)
135	391.1	Office Furniture & fixtures	41,122	6.67%	2,743	2,749	(6)
136	391.3	Computer Equip. - PC	111,251	20.00%	22,250	22,313	(63)
137	391.5	Computer Equip - Other	60,465	20.00%	12,093	12,222	(129)
138	392.1	Trans. Equip - Trailers	76	0.00%	-	-	-
139	392.2	Trans. Equip. - Vehicles	524,338	6.65%	34,868	34,949	(81)
140	392.3	Trans. Equip. - Aircraft	155,501	4.00%	6,220	6,233	(13)
141	393	Stores Equipment	1,406	3.33%	47	47	-
142	394.1	Tools, Shop & Gar. Equip.	10,600	5.56%	589	591	(2)
143	394.3	Vehicles Maint. Equip.	1,419	5.00%	71	71	-
144	397.1	Radio Comm. Equipment - Fixed	120,683	6.67%	8,050	8,060	(10)
145	397.2	Radio Comm. Equipment - Mobile	46,124	6.67%	3,076	3,076	-
146	397.3	Telephone Communicaiton Equip.	23,181	10.00%	2,318	2,301	17
147	397.5	Supervisory & Telephone Equipment	632	6.67%	42	41	1
148	397.8	Network Equipment	15,383	20.00%	3,077	3,078	(1)
149	398	Miscellaneous Equipment	54,809	5.00%	2,740	2,731	9
150		Total Common	\$ 2,355,405		\$ 107,681	\$ 107,979	\$ (298)
151	303	Intangible Plant - Common	\$ 1,632,820		\$ 126,515	\$ 126,515	\$ -
<u>Acquisition Adjustment</u>							
152	312	Boiler	\$ 519,955		\$ -		\$ -
153	356	OH Conductors	4,039		176	176	-
154		Total Acquisition Adjustment	\$ 523,994		\$ 176	\$ 176	\$ -
155		Total	\$ 109,807,319		\$ 2,899,688	\$ 2,796,828	\$ 102,860

Sources:

* Depreciation Rate Authorized in EL15-024.

Column c: BAM-4 Sch 1

Column d: JG-1

Column e, except lines 30 & 49: column c * column d

Column e, lines 132 & 151: Email from Travis Jacobson on 3/4/24

Column f: Email from Travis Jacobson on 3/4/24

Column g: column e less column f