

Line	Description	Test Year Amount (b)	Pro Forma Amount (c)	Adjustment (d)
1	Plant in Service			
2	Transmission			
3	Structures and Improvements	\$ 13,791,181	\$ 13,791,181	\$ -
4	Total Transmission	\$ 13,791,181	\$ 13,791,181	\$ -
5	General			
6	Structures and Improvements	\$ 10,005	\$ 10,005	\$ -
7	Office Furniture and Equipment	\$ 112,484	\$ 99,068	\$ (13,416)
8	Transportation Equipment	\$ 122,872	\$ 260,631	\$ 137,759
9	Power Operated Equipment	\$ 97,032	\$ 97,032	\$ -
10	Miscellaneous Equipment	\$ 189,652	\$ 192,483	\$ 2,831
11	Total General	\$ 532,045	\$ 659,219	\$ 127,174
12	Total Plant in Service	\$ 14,323,226	\$ 14,450,400	\$ 127,174
13				
14	Depreciation Expense			
15	Transmission			
16	Structures and Improvements	\$ 805,671	\$ -	\$ (805,671)
17	Total Transmission	\$ 805,671	\$ -	\$ (805,671)
18	General			
19	Structures and Improvements	\$ 389	\$ -	\$ (389)
20	Office Furniture and Equipment	\$ 6,107	\$ 3,421	\$ (2,686)
21	Transportation Equipment	\$ 19,988	\$ 37,046	\$ 17,058
22	Power Operated Equipment	\$ 13,447	\$ 1,726	\$ (11,721)
23	Miscellaneous Equipment	\$ 11,944	\$ 4,481	\$ (7,463)
24	Total General	\$ 51,875	\$ 46,674	\$ (5,201)
25	Total Depreciation Expense	\$ 857,546	\$ 46,674	\$ (810,872)
26				
27	Accumulated Depreciation			
28	Transmission			
29	Structures and Improvements	\$ 11,784,302	\$ 13,791,181	\$ 2,006,879
30	Total Transmission	\$ 11,784,302	\$ 13,791,181	\$ 2,006,879
31	General			
32	Structures and Improvements	\$ 9,554	\$ 10,005	\$ 451
33	Office Furniture and Equipment	\$ 95,972	\$ 91,895	\$ (4,077)
34	Transportation Equipment	\$ 63,129	\$ 69,431	\$ 6,302
35	Power Operated Equipment	\$ 62,858	\$ 91,997	\$ 29,139
36	Miscellaneous Equipment	\$ 159,627	\$ 177,422	\$ 17,795
37	Total General	\$ 391,140	\$ 440,749	\$ 49,610
38	Total Accumulated Depreciation	\$ 12,175,442	\$ 14,231,930	\$ 2,056,488

Sources:

Line 4: line 3
Line 11: sum of lines 6 through 10
Line 12: sum of lines 4 and 11
Line 17: line 16
Line 24: sum of lines 19 through 23
Line 25: sum of lines 17 and 24
Line 30: line 29
Line 37: sum of lines 32 through 36
Line 38: sum of lines 30 and 37
Column b, lines 3, 6 through 10: Revised Statement D and Revised Schedule D-3
(13-point average 12/31/15 through 12/31/16)
Column b, lines 16, 19 through 23: BAM-1, Schedule 2, column j
Column b, lines 29, 32 through 36: BAM-1, Schedule 2, column h
Column c, lines 3, 6 through 10: BAM-1, Schedule 3, column b
Column c, lines 16, 19 through 23: BAM-1, Schedule 3, column j
Column c, lines 29, 32 through 36: Revised Statement E; BAM-1 Sch 2; DR 12-10
(13-point average 12/31/15 through 12/31/16)
Column d, lines 3, 6-10, 16, 19-23, 29, 32-36: column c less column b