

<u>Line</u>	<u>Description</u>	<u>Adjustment Amount</u>
	(a)	(b)
6 Backhoe Replacements and Trailers		
1	General Plant in Service	\$ 78,249
2	Depreciation Expense	\$ 7,127
3	Accumulated Depreciation	\$ 5,774
4	Accumulated Deferred Income Taxes	\$ (1,213)

SOURCES:

Column b, line 1: Exhibit__(BAM-1), page 2, col. (d), line 14 + page 3, col. (d), line 14
Column b, line 2: Exhibit__(BAM-1), page 2, col. (d), line 27 + page 3, col. (d), line 27
Column b, line 3: Exhibit__(BAM-1), page 2, col. (d), line 41 + page 3, col. (d), line 41
Column b, line 4: Exhibit__(BAM-1), page 2, col. (j), line 41 + page 3, col. (j), line 41

6 Backhoe Replacement and Trailers

Line	Month-Year	PLANT IN SERVICE		
		Per Books	Annualized	Difference
	(a)	(b)	(c)	(d)
1	Dec-20	-	37,318	37,318
2	Jan-21	-	37,318	37,318
3	Feb-21	-	37,318	37,318
4	Mar-21	-	37,318	37,318
5	Apr-21	36,847	37,318	471
6	May-21	37,443	37,318	(125)
7	Jun-21	37,451	37,318	(134)
8	Jul-21	37,451	37,318	(134)
9	Aug-21	37,451	37,318	(134)
10	Sep-21	37,451	37,318	(134)
11	Oct-21	37,451	37,318	(134)
12	Nov-21	37,451	37,318	(134)
13	Dec-21	37,318	37,318	-
14	13-mo. average	25,871	37,318	11,447

Month-Year	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	Per Books	Annualized	Difference	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
15	Jan-21	-	174	174	622	622	-	131	94	(37)
16	Feb-21	-	174	174	622	622	-	131	94	(37)
17	Mar-21	-	174	174	622	622	-	131	94	(37)
18	Apr-21	-	174	174	622	622	-	131	94	(37)
19	May-21	172	174	2	622	622	-	95	94	(0)
20	Jun-21	174	174	(1)	622	622	-	94	94	0
21	Jul-21	174	174	(1)	622	622	-	94	94	0
22	Aug-21	174	174	(1)	622	622	-	94	94	0
23	Sep-21	174	174	(1)	622	622	-	94	94	0
24	Oct-21	174	174	(1)	622	622	-	94	94	0
25	Nov-21	174	174	(1)	622	622	-	94	94	0
26	Dec-21	174	174	(1)	622	622	-	94	94	0
27	Total	1,393	2,086	693	7,464	7,464	-	1,275	1,129	(146)

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	
	(b)	(c)	(d)	(h)	(i)	(j)	
28	Dec-20	-	-	-	-	-	
29	Jan-21	-	174	174	131	94	(37)
30	Feb-21	-	348	348	261	188	(73)
31	Mar-21	-	522	522	392	282	(110)
32	Apr-21	-	695	695	522	376	(146)
33	May-21	172	869	698	617	471	(146)
34	Jun-21	346	1,043	697	711	565	(146)
35	Jul-21	521	1,217	696	805	659	(146)
36	Aug-21	695	1,391	696	899	753	(146)
37	Sep-21	869	1,565	695	993	847	(146)
38	Oct-21	1,044	1,738	694	1,087	941	(146)
39	Nov-21	1,218	1,912	694	1,181	1,035	(146)
40	Dec-21	1,393	2,086	693	1,275	1,129	(146)
41	13-mo. average	481	1,043	562	683	565	(118)

42	Depreciation Rate	5.59%
43	1st Year Tax Depreciation Rate	20.00%
44	Federal Income Tax Rate	21.00%

NOTES:

* Tax Depreciation included in 2021 actuals & computed on Dec. 2021 total addition; no adjustment needed for tax depreciation.

SOURCES:

Lines 1-13: Exhibit ASR 1.1, Workpaper B, tab G9B1Y Acct1
Line 14: average of lines 1-13
Lines 15-26, Column b: previous month from lines 1-13 * column c, line 42
Lines 15-26, Column c: previous month from lines 1-13 * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-16, Column e: column b, line 13 * Column c, line 43 divided by 12
Lines 15-26, Column f: previous month from lines 1-13 * column c, line 43 divided by 12
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit ASR 1.1, Workpaper B, tab G9B1Y Acct1
Line 43: Exhibit ASR 1.1, Workpaper B, tab G9B1Y Acct1

6 Backhoe Replacement and Trailers

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Dec-20	-	217,771	217,771
2	Jan-21	-	217,771	217,771
3	Feb-21	-	217,771	217,771
4	Mar-21	-	217,771	217,771
5	Apr-21	215,020	217,771	2,750
6	May-21	218,502	217,771	(731)
7	Jun-21	218,550	217,771	(779)
8	Jul-21	218,550	217,771	(779)
9	Aug-21	218,550	217,771	(779)
10	Sep-21	218,550	217,771	(779)
11	Oct-21	218,550	217,771	(779)
12	Nov-21	218,550	217,771	(779)
13	Dec-21	217,771	217,771	-
14	13-mo. average	150,969	217,771	66,802

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Jan-21	-	1,613	1,613	3,630	3,630	-	762	423	(339)
16	Feb-21	-	1,613	1,613	3,630	3,630	-	762	423	(339)
17	Mar-21	-	1,613	1,613	3,630	3,630	-	762	423	(339)
18	Apr-21	-	1,613	1,613	3,630	3,630	-	762	423	(339)
19	May-21	1,593	1,613	20	3,630	3,630	-	428	423	(4)
20	Jun-21	1,619	1,613	(5)	3,630	3,630	-	422	423	1
21	Jul-21	1,619	1,613	(6)	3,630	3,630	-	422	423	1
22	Aug-21	1,619	1,613	(6)	3,630	3,630	-	422	423	1
23	Sep-21	1,619	1,613	(6)	3,630	3,630	-	422	423	1
24	Oct-21	1,619	1,613	(6)	3,630	3,630	-	422	423	1
25	Nov-21	1,619	1,613	(6)	3,630	3,630	-	422	423	1
26	Dec-21	1,619	1,613	(6)	3,630	3,630	-	422	423	1
27	Total	12,926	19,360	6,434	43,554	43,554	-	6,432	5,081	(1,351)

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Dec-20	-	-	-	-	-	
29	Jan-21	-	1,613	1,613	762	423	(339)
30	Feb-21	-	3,227	3,227	1,524	847	(678)
31	Mar-21	-	4,840	4,840	2,287	1,270	(1,016)
32	Apr-21	-	6,453	6,453	3,049	1,694	(1,355)
33	May-21	1,593	8,067	6,474	3,476	2,117	(1,359)
34	Jun-21	3,212	9,680	6,468	3,899	2,540	(1,358)
35	Jul-21	4,831	11,293	6,462	4,321	2,964	(1,357)
36	Aug-21	6,450	12,907	6,457	4,743	3,387	(1,356)
37	Sep-21	8,069	14,520	6,451	5,165	3,811	(1,355)
38	Oct-21	9,688	16,133	6,445	5,587	4,234	(1,353)
39	Nov-21	11,307	17,747	6,439	6,010	4,657	(1,352)
40	Dec-21	12,926	19,360	6,434	6,432	5,081	(1,351)
41	13-mo. average	4,467	9,680	5,213	3,635	2,540	(1,095)

42	Depreciation Rate	8.89%
43	1st Year Tax Depreciation Rate	20.00%
44	Federal Income Tax Rate	21.00%

SOURCES:

Lines 1-13: Exhibit ASR 1.1, Workpaper B, tab G9B1Y Acct2
Line 14: average of lines 1-13
Lines 15-26, Column b: previous month from lines 1-13 * column c, line 42
Lines 15-26, Column c: previous month from lines 1-13 * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: column b, line 13 * column c, line 43 divided by 12
Lines 15-26, Column f: previous month from lines 1-13 * column c, line 43 divided by 12
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit ASR 1.1, Workpaper B, tab G9B1Y Acct2
Line 43: Exhibit ASR 1.1, Workpaper B, tab G9B1Y Acct2