

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)
<u>Distribution Plant</u>											
1	374.1	Land	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	374.2	Rights of Way	1,797		90	-	-	1,887	1,887	-	90
3	375	Structures & Improvements	10,411		(5,563)	(7)	-	4,841	4,841	-	(5,570)
4	376	Mains	1,231,891		(216,195)	22,031	51,085	1,088,812	1,088,812	-	(143,079)
5	378	Meas. & Reg. Equip.-General	38,771		(9,349)	4,868	1,469	35,759	35,759	-	(3,012)
6	379	Meas. & Reg. Equip.-City Gate	67,908		(29,155)	-	-	38,753	38,753	-	(29,155)
7	380	Services	2,017,838		(1,162,262)	6,973	39,530	902,079	902,079	-	(1,115,759)
8	381	Meters	602,503		455,295	9,608	40,908	1,108,314	1,108,314	-	505,811
9	383	Service Regulators	51,307		(1,986)	802	3,138	53,261	53,261	-	1,954
10	385	Ind. Meas. & Reg. Station Eqpt.	3,648		(915)	-	-	2,733	2,733	-	(915)
11	387.1	Cathodic Protection Equip.	-		-	-	-	-	-	-	-
12	387.2	Other Distribution Equip.	1,025		1,554	-	-	2,579	2,579	-	1,554
13		Total Distribution Plant	\$ 4,027,099		\$ (968,486)	\$ 44,275	\$ 136,130	\$ 3,239,018	\$ 3,239,018	\$ -	\$ (788,081)
<u>General Plant</u>											
14	389	Land	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	390	Structures and Improvements	219,855		(107,956)	785	127	112,811	112,811	-	(107,044)
16	391.1	Office Furniture & Equipment	1,896		3,691	86	1,508	7,181	7,181	-	5,285
17	391.3	Personal Computers	623		(20)	-	-	603	603	-	(20)
18	392.1	Trans. Equip., Non-Unitized	1,937	C/A	(1,439)	(9)	-	489	-	489	-
19	392.2	Trans. Equip., Unitized	8,347	C/A	303,905	14,257	26,504	353,013	-	353,013	-
20	393	Stores Equipment	1,349		571	103	-	2,023	2,023	-	674
21	394.1	Miscellaneous Tools - Nonunitized	91,152		(14,770)	7,707	8,312	92,401	92,401	-	1,249
22	395	Laboratory Equipment	2,951		5,089	4	183	8,227	8,227	-	5,276
23	396.1	Work Equipment Trailers	13,602	C/A	(10,687)	-	-	2,915	-	2,915	-
24	396.2	Power Operated Equip.	5,434	C/A	724,160	114,340	611,397	1,455,331	-	1,455,331	-
25	397.1	Fixed Radio Comm. Equip.	15,900		1,926	(343)	-	17,483	17,483	-	1,583
26	397.2	Mobile Radio Comm. Equip.	8,833		1,523	-	-	10,356	10,356	-	1,523
27	397.3	General Tele. Comm. Equip.	5,530		1,494	-	-	7,024	7,024	-	1,494
28	397.8	Network Equipment	2,449		446	-	-	2,895	2,895	-	446
29	398	Miscellaneous Equipment	1,103		793	568	-	2,464	2,464	-	1,361
30		Total General Plant	\$ 380,961		\$ 908,726	\$ 137,498	\$ 648,031	\$ 2,075,216	\$ 263,468	\$ 1,811,748	\$ (88,173)
31	303	Intangible Plant - General	\$ 55,546	A	-	\$ 3,314	\$ -	\$ 58,860	\$ 58,860	\$ -	\$ 3,314
<u>Common Plant</u>											
32	389	Land	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	390	Structures and Improvements	30,201		22,875	180	8,417	61,673	61,673	-	31,472
34	391.1	Office Furniture & Equipment	5,543		102	(35)	1,580	7,190	7,190	-	1,647
35	391.3	Personal Computers	53,827		11,533	(263)	7,609	72,706	72,706	-	18,879
36	391.5	Other Computer Equipment	31,007		5,314	(3,622)	3,233	35,932	35,932	-	4,925
37	392.1	Trans. Equip., Non-Unitized	8	C/A	(1)	-	-	7	-	7	-
38	392.2	Trans. Equip., Unitized	13,153	C/A	17,912	575	10,388	42,028	-	42,028	-
39	392.3	Aircraft Equipment	15,813		(47)	47	-	15,813	15,813	-	-
40	393	Stores Equipment	89		(10)	-	-	79	79	-	(10)
41	394.1	Miscellaneous Tools	610		(470)	(1)	6	145	145	-	(465)
42	394.3	Vehicle Maint. Equip.	180		-	1	-	181	181	-	1
43	394.4	Vehicle Refueling Equip.	-		-	-	-	-	-	-	-
44	397.1	Fixed Radio Comm. Equip.	6,066		349	(22)	60	6,453	6,453	-	387
45	397.2	Mobile Radio Comm. Equip.	1,884		118	32	(3,026)	(992)	(992)	-	(2,876)
46	397.3	General Tele. Comm. Equip.	4,121		814	792	-	5,727	5,727	-	1,606
47	397.5	Supervisory & Telemetering	104		340	166	-	610	610	-	506
48	397.8	Network Equipment	5,800		1,467	(217)	21,128	28,178	28,178	-	22,378
49	398	Miscellaneous Equipment	6,484		(2,516)	276	-	4,244	4,244	-	(2,240)
50		Total Common Plant	\$ 174,890		\$ 57,780	\$ (2,091)	\$ 49,395	\$ 279,974	\$ 237,939	\$ 42,035	\$ 76,210
51	303	Intangible Plant - Common	\$ 599,340	A	-	\$ 6,216	\$ 11,566	\$ 617,122	\$ 617,122	\$ -	\$ 17,782
52	407.3	Amort - Pref. Stock Redemption	\$ 1,257		-	\$ -	\$ -	\$ 1,257	\$ 1,257	\$ -	\$ -
53		<b>Total</b>	<b>\$ 5,239,093</b>		<b>\$ (1,980)</b>	<b>\$ 189,212</b>	<b>\$ 845,122</b>	<b>\$ 6,271,447</b>	<b>\$ 4,417,664</b>	<b>\$ 1,853,783</b>	<b>\$ (778,948)</b>

**NOTES:** C/A = Depreciation charged to a clearing account - see Statement J, pages 2 & 3 of 6  
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-7  
Column f: BAM-2, page 2  
Column g: BAM-3  
Column h: sum of columns c, 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