

**Capitol Water Corporation  
Case No. CAP-W-24-01  
Depreciation Worksheet  
2022 Test Year**

Column A

Column B

Column C

<b>ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL</b>				2022	Test Year	Test Year	Test Year	Company
Line	Account	Description		Actuals	Adjustments	Adjustments	Adjustments	Proposal
					2023 Plant Added	CIAC/Contract	Pro Forma	
					Adjusting Entries	Adjusting Entries	Adjustments	
					(from increases to	(from CIAC Recon	Well Rehab	
					plant spreadsheet)	spreadsheet)	and Fence	
	SUB #							
	ACCT#							
1	304	Structures & Improvements		129,653				129,653
2	305	Collecting & Impounding Reservoirs		2,452				2,452
3	306	Lake, River & Other Intakes						-
4	307	Wells		261,837	2,682		5,164	269,683
5	308	Infiltration Galleries & Tunnels						-
6	309	Supply Mains		1,161,386	1,509	3,611		1,166,506
7	310	Power Generation Equipment		1,939	18			1,957
8	311	Power Pumping Equipment		226,069	64			226,133
9	320	Purification Systems		22,961				22,961
10	330	Distribution Reservoirs & Standpipes		8,490				8,490
11	331	Trans. & Dist. Mains & Accessories		19,656	60			19,716
12	333	Services		777,200	926	2,212		780,338
13	334	Meters and Meter Installations		110,143	68			110,211
14	335	Hydrants		1,117		304		1,421
15	336	Backflow Prevention Devices						-
16	339	Other Plant & Misc. Equipment		61	4			65
17	340	Office Furniture and Equipment		32,442	139		5,000	37,581
18	341	Transportation Equipment		125,610	5,996			131,606
19	342	Stores Equipment						-
20	343	Tools, Shop and Garage Equipment		32,105	80			32,185
21	344	Laboratory Equipment						-
22	345	Power Operated Equipment						-
23	346	Communications Equipment		927				927
24	347	Miscellaneous Equipment						-
25	348	Other Tangible Property		150				150
		<b>Total Accumulated Depreciation</b>		2,914,198	11,546	6,127	10,164	2,942,035