

No. CEPR-AP-2015-0001
Schedule E-5 CORR.

E-5 shall show a listing of Utility Plant in Service and Accumulated Depreciation by account for the beginning and end of test year, for the previous two (2) years, and estimated for the three (3) years following the test year.
See PREPA Rate Case Financial Model 2016-06-16_Debt Restructuring_Rate Change to RR RF_Schedules tab
Please see PREPA audited financial statements for FY 2012 - 2014 for changes in financial position under GAAP.

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Account Numbers
Electric Plant in Service							
Production	4,308,170,298	4,432,216,456	4,541,077,713	4,649,627,671	4,658,724,989	4,774,667,538	1011-1014
Transmission	2,127,614,098	2,188,874,989	2,242,636,732	2,358,411,834	2,300,737,500	2,357,996,379	1015
Distribution	4,786,250,710	4,924,062,350	5,045,004,010	4,979,582,197	5,175,706,679	5,304,515,447	1016
General Plant	1,283,713,317	1,320,675,575	1,353,113,161	1,395,292,200	1,388,168,734	1,422,716,345	1017
Total Electric Plant in Service	12,505,748,423	12,865,829,371	13,181,831,616	13,382,913,902	13,523,337,902	13,859,895,710	
Accumulated Reserve for Depreciation							
Production	(2,014,420,449)	(2,129,633,268)	(2,242,501,567)	(2,369,510,645)	(2,486,678,695)	(2,612,008,255)	1081-1084
Transmission	(824,391,306)	(871,541,565)	(917,732,342)	(973,720,246)	(1,017,660,587)	(1,068,951,071)	1085
Distribution	(2,135,060,885)	(2,257,173,617)	(2,376,801,418)	(2,485,209,265)	(2,635,601,926)	(2,768,437,274)	1086
General Plant	(762,583,919)	(806,199,165)	(848,926,864)	(902,180,512)	(941,363,153)	(988,808,217)	1087
Total Accumulated Reserve for Depreciation	(5,736,456,560)	(6,064,547,616)	(6,385,962,191)	(6,730,620,668)	(7,081,304,362)	(7,438,204,818)	
Net Plant							
Production	2,289,586,780	2,300,406,765	2,298,576,145	2,280,117,026	2,178,997,753	2,172,017,232	
Transmission	1,319,722,901	1,325,959,564	1,324,904,391	1,384,691,588	1,255,921,500	1,251,955,552	
Distribution	2,657,767,676	2,670,327,587	2,668,202,591	2,494,372,932	2,529,279,112	2,521,292,157	
General Plant	502,214,505	504,587,839	504,186,298	493,111,688	477,935,174	476,425,951	
Total Net Plant	6,769,291,863	6,801,281,755	6,795,869,425	6,652,293,234	6,442,033,540	6,421,690,892	

Notes:

1. FY2012, 2013, 2016, and 2017 estimated based on FY 2014 allocations
2. FY 2014 and 2015 are from the file "Plant Investment and Depreciation FY14 and FY15 Reclassified"
3. Total Electric Plant in Service for FY 2012 and 2013 is from Audited Financial Statements