

CB&Co
Group Asset Depreciation Example
Vintage Year Basis

Central Office Equipment

Depreciation Rate 10%

Use FIFO for retirements unless identified in CPR

Salvage value factored into depr rate - 0.

All adds and retire at beginning of year

12/31/07 fully depreciated plant balance 2,000,000

	Additions	Retirements	Salvage	COR	
2008	100,000	0	0		
2009	200,000	0	0		
2010	50,000	0	0		
2011	0	0	0		
2012	200,000	0	0		
2013	400,000	(150,000)	20,000	2,000	
2014	10,000	0	0		
2015	100,000	0	0		
2016	30,000	(50,000)	10,000	1,000	
2017	50,000	(10,000)	1,000	100	Retirement from 2015 vintage per CPR
2018	500,000	(200,000)	70,000	5,000	
2019	100,000	(50,000)	0	1,000	
2020	50,000	0	0		
2021	50,000	0	0		
	<u>1,840,000</u>	<u>(460,000)</u>	<u>101,000</u>	<u>9,100</u>	

Depreciation Schedule - Traditional Method

	Cost	AD Beg of YR	Depreciation	Salvage	COR	Retirements	AD End of YR
2008	2,100,000	2,000,000	100,000	0	0	0	2,100,000
2009	2,300,000	2,100,000	200,000	0	0	0	2,300,000
2010	2,350,000	2,300,000	50,000	0	0	0	2,350,000
2011	2,350,000	2,350,000	0	0	0	0	2,350,000
2012	2,550,000	2,350,000	200,000	0	0	0	2,550,000
2013	2,800,000	2,550,000	280,000	20,000	(2,000)	(150,000)	2,698,000
2014	2,810,000	2,698,000	112,000	0	0	0	2,810,000
2015	2,910,000	2,810,000	100,000	0	0	0	2,910,000
2016	2,890,000	2,910,000	21,000	10,000	(1,000)	(50,000)	2,890,000
2017	2,930,000	2,890,000	50,100	1,000	(100)	(10,000)	2,931,000
2018	3,230,000	2,931,000	323,000	70,000	(5,000)	(200,000)	3,119,000
2019	3,280,000	3,119,000	213,000	0	(1,000)	(50,000)	3,281,000
2020	3,330,000	3,281,000	50,000	0	0	0	3,331,000
2021	3,380,000	3,331,000	50,000	0	0	0	3,381,000
			<u>1,749,100</u>	<u>101,000</u>	<u>(9,100)</u>	<u>(460,000)</u>	

Depreciation Schedule - Vintage Year

2008							
2007 & Prior	2,000,000	2,000,000	0	0	0	0	2,000,000
2008	100,000	0	10,000	0	0	0	10,000
	<u>2,100,000</u>	<u>2,000,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,010,000</u>
2009							
2007 & Prior	2,000,000	2,000,000	0	0	0	0	2,000,000
2008	100,000	10,000	10,000	0	0	0	20,000
2009	200,000	0	20,000	0	0	0	20,000
	<u>2,300,000</u>	<u>2,010,000</u>	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,040,000</u>
2010							
2007 & Prior	2,000,000	2,000,000	0	0	0	0	2,000,000
2008	100,000	20,000	10,000	0	0	0	30,000
2009	200,000	20,000	20,000	0	0	0	40,000
2010	50,000	0	5,000	0	0	0	5,000
	<u>2,350,000</u>	<u>2,040,000</u>	<u>35,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,075,000</u>
2011							
2007 & Prior	2,000,000	2,000,000	0	0	0	0	2,000,000
2008	100,000	30,000	10,000	0	0	0	40,000
2009	200,000	40,000	20,000	0	0	0	60,000
2010	50,000	5,000	5,000	0	0	0	10,000
2011	0	0	0	0	0	0	0
	<u>2,350,000</u>	<u>2,075,000</u>	<u>35,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,110,000</u>
2012							
2007 & Prior	2,000,000	2,000,000	0	0	0	0	2,000,000
2008	100,000	40,000	10,000	0	0	0	50,000
2009	200,000	60,000	20,000	0	0	0	80,000
2010	50,000	10,000	5,000	0	0	0	15,000
2011	0	0	0	0	0	0	0
2012	200,000	0	20,000	0	0	0	20,000
	<u>2,550,000</u>	<u>2,110,000</u>	<u>55,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,165,000</u>
2013							
2007 & Prior	1,850,000	2,000,000	0	2,000	(2,000)	(150,000)	1,850,000
2008	100,000	50,000	10,000	18,000	0	0	78,000
2009	200,000	80,000	20,000	0	0	0	100,000
2010	50,000	15,000	5,000	0	0	0	20,000
2011	0	0	0	0	0	0	0
2012	200,000	20,000	20,000	0	0	0	40,000
2013	400,000	0	40,000	0	0	0	40,000
	<u>2,800,000</u>	<u>2,165,000</u>	<u>95,000</u>	<u>20,000</u>	<u>(2,000)</u>	<u>(150,000)</u>	<u>2,128,000</u>
2014							
2007 & Prior	1,850,000	1,850,000	0	0	0	0	1,850,000
2008	100,000	78,000	10,000	0	0	0	88,000
2009	200,000	100,000	20,000	0	0	0	120,000
2010	50,000	20,000	5,000	0	0	0	25,000
2011	0	0	0	0	0	0	0
2012	200,000	40,000	20,000	0	0	0	60,000
2013	400,000	40,000	40,000	0	0	0	80,000
2014	10,000	0	1,000	0	0	0	1,000
	<u>2,810,000</u>	<u>2,128,000</u>	<u>96,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,224,000</u>

2015

2007 & Prior	1,850,000	1,850,000	0	0	0	0	1,850,000
2008	100,000	88,000	10,000	0	0	0	98,000
2009	200,000	120,000	20,000	0	0	0	140,000
2010	50,000	25,000	5,000	0	0	0	30,000
2011	0	0	0	0	0	0	0
2012	200,000	60,000	20,000	0	0	0	80,000
2013	400,000	80,000	40,000	0	0	0	120,000
2014	10,000	1,000	1,000	0	0	0	2,000
2015	100,000	0	10,000	0	0	0	10,000
	<u>2,910,000</u>	<u>2,224,000</u>	<u>106,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,330,000</u>
2016							
2007 & Prior	1,800,000	1,850,000	0	0	0	(50,000)	1,800,000
2008	100,000	98,000	0	3,000	(1,000)	0	100,000
2009	200,000	140,000	20,000	7,000	0	0	167,000
2010	50,000	30,000	5,000	0	0	0	35,000
2011	0	0	0	0	0	0	0
2012	200,000	80,000	20,000	0	0	0	100,000
2013	400,000	120,000	40,000	0	0	0	160,000
2014	10,000	2,000	1,000	0	0	0	3,000
2015	100,000	10,000	10,000	0	0	0	20,000
2016	30,000	0	3,000	0	0	0	3,000
	<u>2,890,000</u>	<u>2,330,000</u>	<u>99,000</u>	<u>10,000</u>	<u>(1,000)</u>	<u>(50,000)</u>	<u>2,388,000</u>
2017							
2007 & Prior	1,800,000	1,800,000	100	0	0	0	1,800,100
2008	100,000	100,000	0	0	0	0	100,000
2009	200,000	167,000	20,000	0	0	0	187,000
2010	50,000	35,000	5,000	0	0	0	40,000
2011	0	0	0	0	0	0	0
2012	200,000	100,000	20,000	0	0	0	120,000
2013	400,000	160,000	40,000	0	0	0	200,000
2014	10,000	3,000	1,000	0	0	0	4,000
2015	90,000	20,000	9,000	1,000	(100)	(10,000)	19,900
2016	30,000	3,000	3,000	0	0	0	6,000
2017	50,000	0	5,000	0	0	0	5,000
	<u>2,930,000</u>	<u>2,388,000</u>	<u>103,100</u>	<u>1,000</u>	<u>(100)</u>	<u>(10,000)</u>	<u>2,482,000</u>
2018							
2007 & Prior	1,590,000	1,800,100	0	0	0	(200,000)	1,600,100
2008	100,000	100,000	0	0	0	0	100,000
2009	200,000	187,000	0	18,000	(5,000)	0	200,000
2010	50,000	40,000	5,000	5,000	0	0	50,000
2011	0	0	0	0	0	0	0
2012	200,000	120,000	20,000	47,000	0	0	187,000
2013	400,000	200,000	40,000	0	0	0	240,000
2014	10,000	4,000	1,000	0	0	0	5,000
2015	100,000	19,900	10,000	0	0	0	29,900
2016	30,000	6,000	3,000	0	0	0	9,000
2017	50,000	5,000	5,000	0	0	0	10,000
2018	500,000	0	50,000	0	0	0	50,000
	<u>3,230,000</u>	<u>2,482,000</u>	<u>134,000</u>	<u>70,000</u>	<u>(5,000)</u>	<u>(200,000)</u>	<u>2,481,000</u>

2019

2007 & Prior	1,540,000	1,600,100	1,000	0	(1,000)	(50,000)	1,550,100
2008	100,000	100,000	0	0	0	0	100,000
2009	200,000	200,000	0	0	0	0	200,000
2010	50,000	50,000	0	0	0	0	50,000
2011	0	0	0	0	0	0	0
2012	200,000	187,000	13,000	0	0	0	200,000
2013	400,000	240,000	40,000	0	0	0	280,000
2014	10,000	5,000	1,000	0	0	0	6,000
2015	100,000	29,900	10,000	0	0	0	39,900
2016	30,000	9,000	3,000	0	0	0	12,000
2017	50,000	10,000	5,000	0	0	0	15,000
2018	500,000	50,000	50,000	0	0	0	100,000
2019	100,000	0	10,000	0	0	0	10,000
	<u>3,280,000</u>	<u>2,481,000</u>	<u>133,000</u>	<u>0</u>	<u>(1,000)</u>	<u>(50,000)</u>	<u>2,563,000</u>

2020

2007 & Prior	1,540,000	1,550,100	0	0	0	0	1,550,100
2008	100,000	100,000	0	0	0	0	100,000
2009	200,000	200,000	0	0	0	0	200,000
2010	50,000	50,000	0	0	0	0	50,000
2011	0	0	0	0	0	0	0
2012	200,000	200,000	0	0	0	0	200,000
2013	400,000	280,000	40,000	0	0	0	320,000
2014	10,000	6,000	1,000	0	0	0	7,000
2015	100,000	39,900	10,000	0	0	0	49,900
2016	30,000	12,000	3,000	0	0	0	15,000
2017	50,000	15,000	5,000	0	0	0	20,000
2018	500,000	100,000	50,000	0	0	0	150,000
2019	100,000	10,000	10,000	0	0	0	20,000
2020	50,000	0	5,000	0	0	0	5,000
	<u>3,330,000</u>	<u>2,563,000</u>	<u>124,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,687,000</u>

2021

2007 & Prior	1,540,000	1,550,100	0	0	0	0	1,550,100
2008	100,000	100,000	0	0	0	0	100,000
2009	200,000	200,000	0	0	0	0	200,000
2010	50,000	50,000	0	0	0	0	50,000
2011	0	0	0	0	0	0	0
2012	200,000	200,000	0	0	0	0	200,000
2013	400,000	320,000	40,000	0	0	0	360,000
2014	10,000	7,000	1,000	0	0	0	8,000
2015	100,000	49,900	10,000	0	0	0	59,900
2016	30,000	15,000	3,000	0	0	0	18,000
2017	50,000	20,000	5,000	0	0	0	25,000
2018	500,000	150,000	50,000	0	0	0	200,000
2019	100,000	20,000	10,000	0	0	0	30,000
2020	50,000	5,000	5,000	0	0	0	10,000
2021	50,000	0	5,000	0	0	0	5,000
	<u>3,380,000</u>	<u>2,687,000</u>	<u>129,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,816,000</u>

Grand Total

1,184,100 101,000 (9,100) (460,000)

Depreciation by Year	<u>Traditional</u>	<u>Vintage</u>	<u>Difference</u>
2008	100,000	10,000	90,000
2009	200,000	30,000	170,000
2010	50,000	35,000	15,000
2011	0	35,000	(35,000)
2012	200,000	55,000	145,000
2013	280,000	95,000	185,000
2014	112,000	96,000	16,000
2015	100,000	106,000	(6,000)
2016	21,000	99,000	(78,000)
2017	50,100	103,100	(53,000)
2018	323,000	134,000	189,000
2019	213,000	133,000	80,000
2020	50,000	124,000	(74,000)
2021	50,000	129,000	(79,000)
	<u>1,749,100</u>	<u>1,184,100</u>	<u>565,000</u>