**Section 285.3145 Schedule C-12: Depreciation Expense**

a) Provide the calculation of depreciation expense by functional account grouping of plant in service for the test year and each of the three consecutive years immediately preceding the test year.

b) Information provided shall include:

1) Functional account grouping;

2) Account description;

3) Amount of plant investment to which depreciation rate is applied;

4) Composite depreciation rate; and

5) Depreciation expense.

c) Supporting work papers shall provide the assumptions used to derive the composite depreciation rate for the test year.