**Section 285.2050 Schedule B-6: Depreciation Reserve**

a) For the test year and each of the three consecutive years immediately preceding the test year, provide detail of the depreciation reserve by major account number. If detail is not available by major account number, provide the required detail by plant function. In the case of electric utilities, this reserve shall be adjusted as required to account for depreciation expense computed in accordance with 83 Ill. Adm. Code 287.130.

b) Information provided shall include:

1) Major account number;

2) Beginning balance;

3) Depreciation expense;

4) Retirements;

5) Other, such as transfers or sale of asset;

6) Ending balance; and

7) General description of other (subsection (b)(5)).