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STATE OF FLORIDA



TIMOTHY DEVLIN, DIRECTOR
DIVISION OF ECONOMIC REGULATION
(850) 413-6900

Public Service Commission

July 8, 2008

Mr. Brian Powers
Indiantown Gas Company
Post Office Box 8
Indiantown, Florida 34956

RECEIVED-FPSC
08 JUL -9 AM 11:15
COMMISSION
CLERK

Re: Docket No. 080170-GU - 2008 depreciation study by Indiantown Gas Company

Dear Mr. Powers:

Staff's second data request regarding Indiantown Gas Company's Depreciation Study filed in the above referenced docket is attached. In order to complete the review and meet a December 16, 2008, agenda date, please provide the Company's response by August 30, 2008.

Should you have any questions, or need further information, please do not hesitate to contact Betty Gardner at (850) 413-6742.

Sincerely,

A handwritten signature in cursive script that reads "John Slemkewicz".

John Slemkewicz
Public Utilities Supervisor

JS/BG:sc

Attachment

cc: Office of the General Counsel (Brown)
Office of Commission Clerk
Office of Public Counsel
Division of Economic Regulation (Devlin, Willis, Bulecza-Banks)

I:\Depreciation\GasCompanies\Indiantown\080170 Second Data RequestCoverLetter.doc

DOCUMENT NUMBER-DATE
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FPSC-COMMISSION CLERK

Indiantown Gas Company
Docket No. 080170-GU
Data Request No. 2
July 8, 2008

Reference: Exhibit C – Calculation Worksheets Pursuant to Filing Requirement 6(g)

Staff has identified errors in the company's calculation of the average age of various plant accounts that is attributable to the placement of the plant retirement. When calculating the average age, consideration must be given to each vintage group, and the dispersion of the retirements by age. The misplacement of the plant retirements has impacted the calculated average age of several plant accounts. Staff has identified some of the obvious misplacement of retirements and attached examples for the company to follow in making the necessary adjustments. In addition, the company must recalculate the average age of the affected plant accounts found in Exhibit C.

Account 376-A Mains-Steel, page A-1

- (1) The 2001 addition balance is \$5,152 and the company applied a 1996 retirement in the amount of \$126. This entry shows that the \$126 retirement was not placed according to its in-service date. Please provide the in-service date for this retirement. Also, reconcile the retirement to the appropriate plant addition balance.
- (2) The company shows an end of year balance for this account in the amount of \$134,051, but based on staff's calculation it should be \$191,849. Please correct the calculation prior to recalculating the average age for this account.

Account 376-B Mains-Steel, page A-2

- (3) The 1969 and 1970 addition balance shows no retirements, however, the company applied the 1969 or 1970 retirement(s) in the amount of \$329.30 against the 1994 additions. This entry shows that the \$329.30 retirement was not placed according to its in-service date. Please provide the in-service date and reconciliation for the plant retirements in the amount of \$329.30 to the appropriate addition balance.
- (4) A plant retirement in the amount of \$66.75 occurred during 1969 or 1970, but the adjustment is against the 1995 addition balance in the amount of \$38,341. Please reconcile the retirement amount to the appropriate plant addition balance.
- (5) A plant retirement in the amount of \$9,471 is shown to be retired during 1969 and 1970, however, the adjustment is against the 2000 plant additions. Please reconcile.

Account 378 M & R Equipment, page A-3:

- (6) For this plant account, the company shows a plant retirement in the amount of \$30,335 from the 1999 plant additions, but placed the amount in the 1971 retirement column. In addition, the 1970-71 plant additions totals \$30,335 (\$29,622 + \$713) and the 1999 additions balance is \$10,922. Staff reviewed this as an inappropriate placement of the \$30,335 retirement against the wrong plant additions balance. Please reconcile the plant additions and retirements for the years indicated above. Also, provide the in-service date for the plant retirements in the amount of \$30,335.
- (7) For the 2001 plant additions balance of zero, the company applied plant retirements in the amount of \$3,307 which was placed in the 1993 retirement column. Also, the 1993

plant additions balance is \$3,307. Please reconcile for this account the plant additions balance and retirement.

Account 380-A Services-Plastic, page A-4

(8) Please provide the in-service date for the \$52 plant retirement that has been applied to the 2007 additions. Should this \$52 in plant retirement be applied to the 2000 plant additions? Please reconcile this account.

Account 381-Meters, page A-5

(9) The 1970 retirements for this account totals \$11,951 which is the same dollar amount for the 1970 plant additions. The retirements should be placed based on the year it occurred, and in line with the year the assets were placed in-service or added to plant.

(10) The 1972 and 73 retirements totals \$2,436 which is the combined total of the 1972 and 1973 plant additions balances. Please provide the in-service date of these retirements and apply the appropriate retirements to the applicable year for the plant additions balances.

(11) The 2005 retirement(s) in the amount of \$1,115 is the same as the 1979 plant additions balance. Please apply the retirement amount to the appropriate year for balance of additions.

(12) The 2005 retirement in the amount of \$243 is the same as the 1994 plant addition balance. Please provide the in-service date for this retirement and apply it to the applicable year for the plant addition balance.

(13) The 2005 retirement in the amount of \$419 is the same as the 1995 plant addition balance. Please provide the in-service date of the \$419 retirement and apply it to the appropriate year for the plant addition balance.

(14) Please provide the in-service date of all retirements.

Account 382- Meter Installations, page A-6

(15) The 1998 additions in the amount of \$552 show retirements for the period of 1964 through 1996. Please provide the in-service dates for the retirements in the amount of \$89, \$53, \$150, \$133.03, and \$32.66. In addition, please assign the retirements shown for the 1998 additions to its appropriate year based on the in-service date.

(16) The 1999 plant additions balance is \$1,942, but the company shows a retirement for the period of 1964 in the amount of \$4,412. Please provide the in-service date and assign the retirement to the appropriate year of in-service. Also, provide staff the in-service date in the amount of \$4,412.

(17) For the 1997 retirements in the amount of \$203, please provide the in-service date of the retired plant.

Account 383- Regulators, page A-7

(18) The 1998 addition balance is zero, but the company applied a 1970 retirement in the amount of \$40.01. Please provide the inservice date of the retired plant and recalculate the average age of this account.

(19) The 2001 addition balance is zero, but the company applied a 2001 retirement in the amount of \$83.70. In staff view, the company assigned the 2001 retirements to the wrong year. Please provide the inservice date of the retired plant and recalculate the average age for this account.

Account 385 – Industrial Measure & Regulation Equipment, page A-8

(20) The 1995 addition balance in the amount of \$12,043 shows a retirement in the amount of \$11,780. Please provide the in-service date of the retirement and the date the plant asset was retired. In addition, if the retirement was inappropriately assigned, please correct and recalculate the average age of the account.

Account 390 – Structures and Improvements, page A-9

(21) This account shows plant retirements in the amounts of \$13,098.09, \$1,975.09, and \$1,588.94. Please provide the in-service date of each retirement, and assign the retirements to the appropriate year and addition balance.

Account 391-2 Office Furniture, page A-10

(22) The 1999 plant addition balance in the amount of \$32,417 shows no retirements but the 2000 addition balance of \$21,802 shows plant retirement in the amount of \$32,417. For the year 2000, the company's plant retirements exceeded the plant addition balance. Please reconcile 1999 and 2000 additions and retirements, and if necessary, recalculate the average age of this account.

(23) In 2001, a retirement occurred in the amount of \$5,630.90. Please provide the in-service date of the retirement. Also, the company should use the in-service date of the plant addition and assign the retirement to the appropriate year. In addition, the recalculation of the plant account's average age should be completed.

Account 391-3 Office Computers, page A-11

(24) The 2000 and 2001 retirements in the amount of \$11,401.57 and \$1,350, respectively, exceeds the plant addition balance in the amount of \$7,035 and zero for the same periods. Please provide the in-service date for the 2000 and 2001 plant retirements in the amount of \$11,401.57 and \$1,350. Also, by using the in-service date for the retirements, please assign the retirements amounts to the appropriate year for the balance of plant additions, and recalculate the average age of this account.

Account 392 Transportation Equipment, page A-12

(25) Please provide the in-service date for all retirements for the period of 1975 through 2000. Since this account has a zero addition balance, the company must review and assign the 2003 retirements to the appropriate year to eliminate the negative ending balance in the amount of \$72,663.35. After the company makes the necessary corrections for this account, please recalculate the accounts average age.

Indiantown Gas Company
Docket No. 080170-GU
Data Request No. 2
July 8, 2008

Account 394 Tools, Shop, & Garage Equipment, page A-13

(26) Please provide the in-service date for the retirements in the amount of \$544.82 and \$793.70. Also, by using the in-service date of the retirement, assign the retirement amounts to the appropriate year for the balance of plant additions and recalculate the average age for this account.

Account 397 Communication Equipment, page A-15

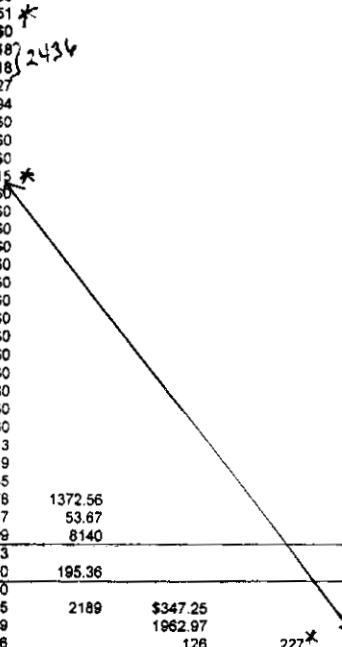
(27) Please provide the in-service date for the 1997 and 1999 retirements each in the amount of \$1,502. Also, by using the in-service date for the retirements, assign the retirement amounts to the appropriate year for the balance of plant additions and recalculate the average age for this account.

Yr	Add	Retirements																Bal	PSC Method	Avg Age	
		69-70	71-92	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006				2007
64	\$0																		\$0.00		
65	\$0																		\$0.00		
66	\$0																		\$0.00		
67	\$0																		\$0.00		
68	\$0																		\$0.00		
69	\$100,905																		\$0.00		
70	\$71,800																		\$100,905.00	38.5	3884842.5
71	\$0																		\$71,800.00	37.5	2692500
72	\$0																		\$0.00	36.5	
73	\$0																		\$0.00	35.5	
74	\$0																		\$0.00	34.5	
75	\$0																		\$0.00	33.5	
76	\$0																		\$0.00	32.5	
77	\$0																		\$0.00	31.5	
78	\$0																		\$0.00	30.5	
79	\$0																		\$0.00	29.5	
80	\$0																		\$0.00	28.5	
81	\$0																		\$0.00	27.5	
82	\$0																		\$0.00	26.5	
83	\$0																		\$0.00	25.5	
84	\$0																		\$0.00	24.5	
85	\$0																		\$0.00	23.5	
86	\$0																		\$0.00	22.5	
87	\$0																		\$0.00	21.5	
88	\$0																		\$0.00	20.5	
89	\$0																		\$0.00	19.5	
90	\$0																		\$0.00	18.5	
91	\$0																		\$0.00	17.5	
92	\$0																		\$0.00	16.5	
93	\$0																		\$0.00	15.5	
94	\$43,284	329.3																	\$0.00	14.5	
95	\$36,341	66.75																	\$42,954.78	13.5	579889.53
96	\$0	0																	\$38,274.29	12.5	478428.63
97	\$0	0																	\$0.00	11.5	
98	\$0	0																	\$0.00	10.5	
99	\$0	0																	\$0.00	9.5	
2000	\$4,853	9471.2																	\$0.00	8.5	
2001	\$1,603																		-\$4,618.31	7.5	
2002	\$0																		\$1,603.20	6.5	10420.8
2003	\$0																		\$0.00	5.5	
2004	\$0																		\$0.00	4.5	
2005	\$270																		\$1,603.20	3.5	
2006	\$0																		\$270.00	2.5	675
2007	\$0																		\$0.00	1.5	
																			\$0.00	0.5	
	\$261,056	\$9,667									\$1,603								\$249,588		30.64

378 M & R Equipment (Distribution)

Yr	Add	Retirements															Bal	PSC Method	Avg Age					
		68-72-71	92	93	94	95	96	97	98	99	2000	2001	2002	2003	2004	2005				2006	2007			
64	\$0																			\$0.00				
65	\$0																				\$0.00			
66	\$0																				\$0.00			
67	\$0																				\$0.00			
68	\$0																				\$0.00			
69	\$0																				\$0.00			
70	\$29,922																				\$0.00			
71	\$713																				\$29,622.00	37.5	1110825	
72	\$0																				\$713.00	36.5	26024.5	
73	\$0																				\$0.00	35.5		
74	\$0																				\$0.00	34.5		
75	\$0																				\$0.00	33.5		
76	\$0																				\$0.00	32.5		
77	\$0																				\$0.00	31.5		
78	\$0																				\$0.00	30.5		
79	\$0																				\$0.00	29.5		
80	\$0																				\$0.00	28.5		
81	\$0																				\$0.00	27.5		
82	\$0																				\$0.00	26.5		
83	\$0																				\$0.00	25.5		
84	\$0																				\$0.00	24.5		
85	\$0																				\$0.00	23.5		
86	\$0																				\$0.00	22.5		
87	\$0																				\$0.00	21.5		
88	\$0																				\$0.00	20.5		
89	\$0																				\$0.00	19.5		
90	\$0																				\$0.00	18.5		
91	\$0																				\$0.00	17.5		
92	\$0																				\$0.00	16.5		
93	\$3,307																				\$0.00	15.5		
94	\$4,784																				\$3,306.85	14.5	47949.325	
95	\$7,681																				\$4,783.96	13.5	64583.46	
96	\$0																				\$7,680.72	12.5	95759	
97	\$1,495																				\$0.00	11.5		
98	\$0																				\$1,495.02	10.5	15697.71	
99	\$10,922		30335																		\$0.00	9.5		
2000	\$20,947																				\$19,413.10	8.5		
2001	\$0				3307																\$20,947.33	7.5	157104.98	
2002	\$2,173																				\$3,307.00	6.5		
2003	\$0																				\$2,173.00	5.5	11951.5	
2004	\$0																				\$0.00	4.5		
2005	\$0																				\$0.00	3.5		
2006	\$0																				\$0.00	2.5		
2007	\$0																				\$0.00	1.5		
	\$81,624	\$30,335	\$0	\$3,307	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	0.5		
																						\$47,982		31.88

Yr	Add Balance	Retirements										2000-2007							Bal	PSC Method	Avg age								
		69	71	72	73	74	75	76	93	94	95	96	97	98	99	2000	2003	2004				2005	2006	2007					
64	\$0																									\$0.00			
65	\$0																										\$0.00		
66	\$0																										\$0.00		
67	\$0																										\$0.00		
68	\$0																										\$0.00		
69	\$0																										\$0.00		
70	\$11,951*																									\$0.00			
71	\$0																									\$11,951.01	37.5	448162.88	
72	\$1,318*																									\$0.00	36.5		
73	\$1,118	2436																								\$1,317.90	35.5	46785.45	
74	\$227																									\$1,118.19	34.5	38577.555	
75	\$494																									\$226.88	33.5	7600.48	
76	\$0																									\$493.50	32.5	18038.75	
77	\$0																									\$0.00	31.5		
78	\$0																									\$0.00	30.5		
79	\$1,115*																									\$0.00	29.5		
80	\$0																								\$1,114.56	28.5	31764.96		
81	\$0																									\$0.00	27.5		
82	\$0																									\$0.00	26.5		
83	\$0																									\$0.00	25.5		
84	\$0																									\$0.00	24.5		
85	\$0																									\$0.00	23.5		
86	\$0																									\$0.00	22.5		
87	\$0																									\$0.00	21.5		
88	\$0																									\$0.00	20.5		
89	\$0																									\$0.00	19.5		
90	\$0																									\$0.00	18.5		
91	\$0																									\$0.00	17.5		
92	\$0																									\$0.00	16.5		
93	\$0																									\$0.00	15.5		
94	\$243																									\$0.00	14.5		
95	\$419																									\$242.81	13.5	3277.935	
96	\$21,945																									\$418.78	12.5	5234.5	
97	\$1,778	1372.56																								\$21,945.03	11.5	252387.85	
98	\$2,617	53.67																								\$405.07	10.5	4253.235	
99	\$3,509	8140																								\$2,583.11	9.5	24349.545	
2000	\$273																									\$4,831.10	8.5		
2001	\$0	195.36																								\$273.14	7.5	2048.56	
2002	\$0																									-\$195.36	6.5		
2003	\$8,425	2189	\$347.25																							\$0.00	5.5		
2004	\$8,189		1962.97																							\$5,889.07	4.5	26500.815	
2005	\$19,378		128	227*	1115			243*	418.76*	3365.02															\$7,206.02	3.5	25221.07		
2006	\$616																									\$13,880.73	2.5	34701.825	
2007	\$0																									\$615.63	1.5	923.445	
	\$84,591	\$11,951	\$2,436*	\$227	\$1,115*	\$0	\$243	\$419	\$3,365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64,835	0.5	14.93	



382 Meter Installations

Yr	Add Balance	Retirements								2000	2001	2002	2003	2004	2005	2006	2007	Bal	PSC Method	Avg age
		64-	92	93	94	95	96	97	98											
64	\$0																			
65	\$0																	\$0.00		
66	\$0																	\$0.00		
67	\$0																	\$0.00		
68	\$0																	\$0.00		
69	\$0																	\$0.00		
70	\$4,501																	\$0.00		
71	\$0																	\$4,501.18	37.5	168794.25
72	\$0																	\$0.00	36.5	
73	\$0																	\$0.00	35.5	
74	\$0																	\$0.00	34.5	
75	\$0																	\$0.00	33.5	
76	\$0																	\$0.00	32.5	
77	\$0																	\$0.00	31.5	
78	\$0																	\$0.00	30.5	
79	\$0																	\$0.00	29.5	
80	\$0																	\$0.00	28.5	
81	\$0																	\$0.00	27.5	
82	\$0																	\$0.00	26.5	
83	\$0																	\$0.00	25.5	
84	\$0																	\$0.00	24.5	
85	\$0																	\$0.00	23.5	
86	\$0																	\$0.00	22.5	
87	\$0																	\$0.00	21.5	
88	\$102																	\$0.00	20.5	
89	\$151																	\$102.29	19.5	1994.655
90	-\$3																	\$151.29	18.5	2798.865
91	-\$42																	-\$2.72	17.5	
92	\$0																	-\$42.39	16.5	
93	\$53																	\$0.00	15.5	
94	\$150																	\$52.94	14.5	787.63
95	\$133																	\$149.50	13.5	2018.25
96	\$1,370																	\$133.03	12.5	1662.675
97	\$527																	\$1,369.88	11.5	15753.62
98	\$552																	\$923.72	10.5	3399.06
99	\$1,942																	\$93.98	9.5	892.81
2000	-\$220																	-\$2,470.31	8.5	
2001	\$748																	-\$220.11	7.5	
2002	\$1,573																	\$747.75	6.5	4860.375
2003	\$3,283																	\$1,573.15	5.5	8652.325
2004	\$8,251																	\$3,282.70	4.5	14772.15
2005	\$1,774																	\$8,250.97	3.5	28878.395
2006	\$1,368																	\$1,773.58	2.5	4433.95
2007	\$1,088																	\$1,368.26	1.5	2052.39
	\$27,299.49	\$4,501.00	\$53.00	\$150.00	\$133.03	\$235.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,088.11	0.5	544.056	
																		\$22,227		11.80

383 Regulators

Yr	Add Balance	Retirements											2006 2007	Bal	PSC Method	Avg age				
		70	71	72	73 74	75 78	79	80 93	84 95	86 96	89	2000					2001	2002	2003	2004
64	\$0																	\$0.00		
65	\$0																	\$0.00		
66	\$0																	\$0.00		
67	\$0																	\$0.00		
68	\$0																	\$0.00		
69	\$0																	\$0.00		
70	\$2,783																	\$0.00		
71	\$330																	\$2,782.53	37.5	104344.88
72	\$169																	\$329.88	36.5	12040.62
73	\$270																	\$168.82	35.5	5993.11
74	\$0																	\$289.76	34.5	9306.72
75	\$81																	\$0.00	33.5	
76	\$0																	\$81.40	32.5	2645.6
77	\$0																	\$0.00	31.5	
78	\$0																	\$0.00	30.5	
79	\$160																	\$0.00	29.5	
80	\$0																	\$160.01	28.5	4580.285
81	\$0																	\$0.00	27.5	
82	\$0																	\$0.00	26.5	
83	\$0																	\$0.00	25.5	
84	\$0																	\$0.00	24.5	
85	\$0																	\$0.00	23.5	
86	\$0																	\$0.00	22.5	
87	\$0																	\$0.00	21.5	
88	\$0																	\$0.00	20.5	
89	\$0																	\$0.00	19.5	
90	\$0																	\$0.00	18.5	
91	\$0																	\$0.00	17.5	
92	\$0																	\$0.00	16.5	
93	\$0																	\$0.00	15.5	
94	\$606																	\$0.00	14.5	
95	\$0																	\$605.51	13.5	8174.385
96	\$7,434																	\$0.00	12.5	
97	\$0																	\$7,433.75	11.5	85488.125
98	\$0	40.01																\$0.00	10.5	
99	\$706																	\$40.01	9.5	
2000	\$297																	\$706.34	8.5	6003.89
2001	\$0	83.7																\$296.56	7.5	2224.2
2002	\$225																	\$83.70	6.5	
2003	\$1,355	687.24																\$225.00	5.5	1237.5
2004	\$3,265	481.07																\$687.44	4.5	3003.48
2005	\$5,322	1331.18																\$2,783.88	3.5	9743.58
2006	\$375																	\$3,991.15	2.5	9977.875
2007	\$0																	\$374.83	1.5	562.245
	\$23,376	\$2,623	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,753	0.5	12.78

385 Indust. Meas. & Regulat. Equip.

Yr	Add Balance	Retirements										Bal	PSC Method	Avg age		
		64-	97	98	99	2000	2001	2002	2003	2004	2005				2006	2007
72	\$0													\$0		
73	\$0													\$0.00		
74	\$0													\$0.00		
75	\$0													\$0.00		
76	\$0													\$0.00		
77	\$0													\$0.00		
78	\$0													\$0.00		
79	\$0													\$0.00		
80	\$0													\$0.00		
81	\$4,745													\$0.00		
82	\$0													\$0.00		
83	\$0													\$4,744.99	26.5	*****
84	\$0													\$0.00	25.5	
85	\$0													\$0.00	24.5	
86	\$0													\$0.00	23.5	
87	\$0													\$0.00	22.5	
88	\$0													\$0.00	21.5	
89	\$0													\$0.00	20.5	
90	\$0													\$0.00	19.5	
91	\$0													\$0.00	18.5	
92	\$0													\$0.00	17.5	
93	\$1,200													\$0.00	16.5	
94	\$83,140													\$0.00	15.5	
95	\$12,043	11780												\$1,200.00	14.5	17400
96	\$0													\$63,139.80	13.5	852384.6
97	\$0													\$283.30	12.5	3291.25
98	\$0													\$0.00	11.5	
99	\$1,579													\$0.00	10.5	
2000	\$0													\$0.00	9.5	
2001	\$0													\$1,578.70	8.5	13418.95
2002	\$549													\$0.00	7.5	
2003	\$0													\$0.00	6.5	
2004	\$0													\$549.27	5.5	3020.985
2005	\$0													\$0.00	4.5	
2006	\$0													\$0.00	3.5	
2007	\$0													\$0.00	2.5	
	\$83,256	\$11,780	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	1.5	
														\$71,476	0.5	14.20

390 Structures & Improvements

Yr	Additions Balance	Retirements										Bal	PSC Method	Avg Age		
		64- 97	98	99	2000	2001	2002	2003	2004	2005	2006				2007	
84	\$83,842	\$13,098.09 *												\$70,744.24	23.5	1662489.6
85														\$0.00	22.5	
86	\$2,427	\$1,975.09 *												\$452.36	21.5	9725.7
87														\$0.00	20.5	
88														\$0.00	19.5	
89														\$0.00	18.5	
90	\$2,854			\$1,588.94 *										\$1,264.88	17.5	22135.4
91	\$15,229													\$15,229.05	16.5	251279.3
92														\$0.00	15.5	
93														\$0.00	14.5	
94														\$0.00	13.5	
95														\$0.00	12.5	
96														\$0.00	11.5	
97														\$0.00	10.5	
98														\$0.00	9.5	
99	\$9,000													\$9,000.00	8.5	76500.0
2000	\$156,358													\$156,358.00	7.5	1172885.0
2001	\$2,490													\$2,490.00	6.5	16185.0
2002														\$0.00	5.5	
2003														\$0.00	4.5	
2004	\$0													\$0.00	3.5	
2005	\$0													\$0.00	2.5	
2006	\$0													\$0.00	1.5	
2007	\$0													\$0.00	0.5	
	\$272,201	\$15,073		\$1,589										\$255,639		12.57

A-10
391-2 Office Furniture

Yr	Additions Balance	Retirements										Bal	PSC Method	Avg Age		
		64-	97	98	99	2000	2001	2002	2003	2004	2005				2006	2007
80														\$0.00		
81														\$0.00		
82														\$0.00		
83														\$0.00		
84														\$0.00		
85														\$0.00		
86														\$0.00		
87														\$0.00		
88														\$0.00		
89														\$0.00		
90														\$0.00		
91														\$0.00		
92														\$0.00		
93														\$0.00		
94														\$0.00		
95														\$0.00		
96														\$0.00		
97														\$0.00		
98														\$0.00		
99	\$32,417													\$0.00		
2000	\$21,802													\$0.00		
2001	\$8,968						32,417							\$32,417.00	8.5	275544.6
2002	\$2,635													\$10,815.40	7.5	
2003														\$3,336.80	6.5	21689.2
2004	\$0													\$2,635.16	5.5	14493.4
2005	\$0													\$0.00	4.5	
2006	\$0													\$0.00	3.5	
2007	\$0													\$0.00	2.5	
	\$65,821													\$0.00	1.5	
														\$0.00	0.5	
														\$27,774		11.22

391-3 Office Computers

Yr	Additions Balance	Retirements								Bal	PSC Method	Avg Age
		64-	97	98	99	2000	2001	2002	2003			
90										\$0.00		
91										\$0.00		
92										\$0.00		
93										\$0.00		
94										\$0.00		
95										\$0.00		
96										\$0.00		
97										\$0.00		
98										\$0.00		
99	\$33,862 *									\$0.00		
2000	\$7,035									\$0.00		
2001					11401.57 *					\$0.00		
2002	\$2,322				1350 *					\$33,862.28	8.5	287829.4
2003										-\$4,367.04	7.5	
2004	\$0									-\$1,350.00	6.5	
2005	\$0									\$2,322.39	5.5	12773.1
2006	\$0									\$0.00	4.5	
2007	\$3,791									\$0.00	3.5	
	\$47,010				\$12,752					\$0.00	2.5	
										\$0.00	1.5	
										\$3,790.52	0.5	1895.26
										\$34,258		8.83

*

392 Transportation Equipm		Retirements																PSC	Avg			
Yr	Additions	75	76	90	93	94	95	96	97	98	2000	2001	2002	2003	2004	2005	2006	2007	Bal	Method	Age	
75	1865																					
76																						
77																						
78																						
79																						60612.5
80																						
81																						
82																						
83																						
84																						
85																						
86																						
87																						
88																						
89	\$10,122																					
90																						
91																						
92	\$11,651*																					
93																						
94	\$11,976																					
95	\$38,318	\$1,865.50																				
96	\$23,927		10122.22	\$11,650.93*																		
97																						
98	\$55,822																					
99						11615.52	17772.39															
2000	\$23,303																					
2001																						
2002	\$38,358																					
2003																						
2004	\$30,987							18543.47*														
2005										30714.64*	23405.24*											
2006										25107.2												
2007																						
	\$244,307	\$1,866	\$10,122	\$11,651	\$0	\$11,616	\$36,316	\$0	\$0	\$55,822	\$23,405	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
																				\$93,510		18.09

Yr	Additions									Retirements							Bal	PSC Method	Avg Age
	Balance	94	95	96	97	98	99	2000	2001	2002	2003	2004	2005	2006	2007				
87																	\$0.00	20.5	
88																	\$0.00	19.5	
89																	\$0.00	18.5	
90																	\$0.00	17.5	
91																	\$0.00	16.5	
92																	\$0.00	15.5	
93																	\$0.00	14.5	
94	\$2,745																\$2,744.72	13.5	37053.7
95	\$2,268																\$2,267.59	12.5	28344.9
96	\$794*		\$544.82 ?														\$248.88	11.5	2852.1
97																	\$0.00	10.5	
98																	\$0.00	9.5	
99																	\$0.00	8.5	
2000	\$1,458					\$793.70 *											\$664.45	7.5	4983.4
2001																	\$0.00	6.5	
2002																	\$0.00	5.5	
2003																	\$0.00	4.5	
2004	\$0																\$0.00	3.5	
2005	\$0																\$0.00	2.5	
2006	\$0																\$0.00	1.5	
2007	\$0																\$0.00	0.5	
	\$7,264		\$545			\$794											\$5,928		12.36

Yr	Additions Balance	Retirements										Bal	PSC Method	Avg Age		
		97	98	99	2000	2001	2002	2003	2004	2005	2006				2007	
90																
91																
92																
93																
94																
95																
96																
97	\$1,502															
98																
99	\$1,502															
2000	\$3,633	\$1,502.00		\$1,502.00									\$1,501.87	10.5	15769.6	
2001	\$226												\$0.00	9.5		
2002					\$225.77								\$1,501.87	8.5	12765.9	
2003													\$628.65	7.5	4714.9	
2004													\$0.00	6.5		
2005													\$0.00	5.5		
2006													\$0.00	4.5		
2007													\$0.00	3.5		
													\$0.00	2.5		
	\$6,862	\$1,502		\$1,502	\$226								\$0.00	1.5		
													\$0.00	0.5		
													\$3,632			9.15