

ST. JOE NATURAL GAS COMPANY, INC

P.O. BOX 549 PHONE 229 8216

PORT ST JOE, FLORIDA 32457

February 3, 1998

Blanco S Bayo, Director  
Division of Records & Reporting  
Fl. Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

Ref: Docket No. 980103-GU, Depreciation Study ending 12/31/97

Dear Mrs Bayo,

Enclosed for filing as required by Commission Rule 25-7.045(8) are an original and fifteen (15) copies of the additional information for St Joe Natural Gas Company's five year comprehensive study of depreciable property for Commission review for the period ending December 31, 1997. The Revised Annual Depreciation Study Schedule should replace the schedule filed January 13, 1998.

Please acknowledge receipt of these documents by stamping the extra copy of this letter which is also enclosed.

Thank you for your cooperation.

ACK  
Lee Sincerely,

Stuart L Shoaf  
President

Enclosures

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ST. JOE NATURAL GAS COMPANY, INC.

P O BOX 549 PHONE 229-8216

PORT ST. JOE, FLORIDA 32457

RECEIVED

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FPSC - Records/Reporting

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February 3, 1998

Blanco S Bayo, Director  
Division of Records & Reporting  
Fl. Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

Ref: Docket No. 980103-GU, Depreciation Study ending 12/31/97

Dear Mrs Bayo

Enclosed for filing as required by Commission Rule 25-7.045(8) are an original and ~~fifteen~~<sup>ten</sup>(10) copies of the additional information for St Joe Natural Gas Company's five year comprehensive study of depreciable property for Commission review for the period ending December 31, 1997. The Revised Annual Depreciation Study Schedule should replace the schedule filed January 13, 1998.

Please acknowledge receipt of these documents by stamping the extra copy of this letter which is also enclosed.

Thank you for your cooperation.

Sincerely,

*Stuart Shoaf*  
Stuart L Shoaf  
President

Enclosures

*Please note original sent 2/4/98 without copies. Enclosed are 10 copies.*

*Thanks,  
Dorinda Pitt*

B  
ANNUAL DEPRECIATION STUDY  
Year End Dec. 31, 1997

Account	(A) Plant Balance	(B) Service Life Years	(C) Net Salvage %	(D) Book Reserve %	(E) Average Age Years	(F) Remaining Life Years	(G) Current Approved Depr. Rate	(H) Remaining Life Rate %	12/31/97 (I) Reserve Balance E O Y	Actual (J) Accrual Reserve Amount	Proposed (K) Accrual Reserve Amount
<b>INTANGIBLE PLANT</b>											
301 Organization Exp	\$3,149.10	5	0.00%	100.00%		5.0	20.0%	0.0%	\$3,149.10	\$0.00	
302 Franchise	\$10,000.00	30	0.00%	100.00%	30		3.3%	ERR	\$10,000.00	\$0.00	\$0
303 Pension	\$0.00								\$13,149.10	\$0.00	\$0.00
<b>TOTAL INTANGIBLE PLANT</b>	<b>\$13,149.10</b>										
<b>DISTRIBUTION PLANT</b>											
374 Land & Land Rights	\$22,517.70				10.67						
375 Building & Improvements	\$21,394.10	40	-5.00%	39.04%	13.61	26.4	2.5%	2.5%	\$8,351.37	\$534.85	\$535
376 Mains											
1 Plastic	\$577,816.54	40	-30.00%	34.83%	10.70	29.3	3.3%	3.2%	\$201,243.13	\$18,367.66	\$18,769
2 Steel	\$2,949,975.31	40	-30.00%	23.01%	7.24	32.8	3.2%	3.3%	\$678,679.94	\$91,492.81	\$98,346
378 Meas & Reg Equip (Distribution)	\$94,572.51	35	-5.00%	14.34%	5.02	30.0	2.8%	3.0%	\$13,559.94	\$2,590.88	\$2,860
379 Meas & Reg Equip (City Gate)	\$452,422.60	35	-5.00%	17.26%	5.71	29.3	3.0%	3.0%	\$78,072.59	\$13,572.68	\$13,553
380 Services											
1 Plastic	\$459,815.86	30	-21.00%	24.65%	8.45	21.6	4.4%	4.5%	\$113,357.35	\$19,711.13	\$20,558
2 Steel	\$168,796.11	70	25.00%	90.11%	27.12	2.9	4.7%	12.1%	\$152,100.68	\$7,961.56	\$20,449
381 Meters	\$259,131.59	25	0.00%	48.79%	12.50	12.5	4.1%	4.1%	\$126,433.81	\$10,562.83	\$10,616
382 Meter Installations	\$87,146.31	30	-5.00%	54.48%	18.67	11.3	3.4%	4.5%	\$44,752.80	\$2,782.73	\$3,663
383 Regulators	\$110,170.90	30	0.00%	23.33%	7.61	22.4	3.4%	3.4%	\$25,698.18	\$3,610.00	\$3,773
384 Regulator Install	\$28,336.49	30	-5.00%	36.96%	15.66	14.3	3.4%	4.7%	\$10,474.30	\$948.74	\$1,344
385 Industrial Meas & Reg Equipment	\$51,592.72	30	-5.00%	17.65%	5.77	24.2	3.7%	3.6%	\$9,107.01	\$1,835.40	\$1,860
387 Other Equipment	\$62,035.52	15	0.00%	41.40%	6.11	8.9	8.6%	6.6%	\$25,682.49	\$5,307.26	\$4,089
<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$5,340,724.26</b>								<b>\$1,487,513.79</b>	<b>\$179,278.53</b>	<b>\$198,414</b>
<b>GENERAL PLANT</b>											
389 Land & Land Rights	\$28,220.00										
390 Structures & Improve.	\$121,444.22	27	-5.00%	26.66%	10.93	16.1	4.8%	4.9%	\$32,371.19	\$5,829.32	\$5,921
391 Office Furniture & Equipment											
1. Office Furniture	\$42,451.72	20	0.00%	45.40%	8.62	11.4	6.2%	4.8%	\$19,274.99	\$2,632.01	\$2,037
2. Office Devices	\$15,841.14	8	5.00%	32.67%	3.14	4.9	9.3%	12.8%	\$5,174.68	\$1,473.23	\$2,032
3. Computer	\$71,715.96	8	0.00%	18.30%	2.02	6.0	10.2%	13.7%	\$13,121.62	\$8,227.36	\$9,798
392 Transportation Equip.											
1. Cars & Trucks (LT 1 Ton)	\$138,431.81	8	10.00%	41.69%	4.11	3.9	10.4%	12.4%	\$57,714.19	\$14,396.91	\$17,191
394 Tools, Shop & Garage Equipment	\$20,263.99	25	0.00%	56.04%	15.93	9.1	5.0%	4.8%	\$11,355.85	\$1,013.20	\$982
396 Power Operated Equipment	\$98,896.81	15	0.00%	19.69%	7.64	7.4	7.6%	10.9%	\$19,475.51	\$7,516.16	\$10,791
397 Communication Equipment	\$32,393.46	15	0.00%	45.97%	9.36	5.6	7.7%	9.6%	\$14,892.27	\$2,667.40	\$3,103
398 Misc. Equipment (Kitchen)	\$0.00	20	0.00%				5.0%		\$0.00	\$0.00	\$0
<b>TOTAL GENERAL PLANT</b>	<b>\$569,659.11</b>								<b>\$173,380.30</b>	<b>\$43,755.59</b>	<b>\$51,855</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>\$5,923,532.47</b>								<b>\$1,674,043.19</b>	<b>\$223,034.12</b>	<b>\$250,269</b>

ST. JOE NATURAL GAS COMPANY, INC.  
 BOOKED PLANT ACTIVITY  
 Annual Report - Rule 25-7.045(B)  
 Date of Report  
 12/31/97

Account	BOY Plant Balance	Additions	Adjust.	Transfers	Retire- ments	EOY Plant Balance
<b>INTANGIBLE PLANT</b>						
301 Organization Exp	\$3,149.10					\$3,149.10
302 Franchise	\$10,000.00				\$0	\$10,000.00
303 Pension	\$0.00	\$0	0			\$0.00
TOTAL INTANGIBLE PLANT	\$13,149.10	\$0	\$0	\$0	\$0	\$13,149.10
<b>TANGIBLE PLANT</b>						
374 Land & Land Rights	\$22,517.70					\$22,517.70
375 Building & Improvements	\$21,394.10					\$21,394.10
376 Mains - Plastic	\$547,702.88	\$30,113.66				\$577,816.54
376 Mains - Steel	\$2,514,015.47	\$435,959.84				\$2,949,975.31
378 MESS & REG Equip (Distribution)	\$90,661.93	\$3,910.58				\$94,572.51
379 MESS & REG Equip (City Gate)	\$452,422.60					\$452,422.60
380 Services - Plastic	\$436,285.20	\$27,414.55			\$3,883.89	\$459,815.86
380 Services - Steel	\$170,044.16				\$1,248.05	\$168,796.11
381 Meters	\$256,829.05	\$2,372.90			\$70.36	\$259,131.59
382 Meter Installation	\$81,564.69	\$1,606.15			\$1,024.53	\$82,146.31
383 Regulators	\$101,536.44	\$8,817.11			\$182.65	\$110,170.90
384 Regulator Installation	\$27,559.11	\$1,140.11			\$362.73	\$28,336.49
385 Indust. M & R Equip.	\$38,357.17	\$13,235.55				\$51,592.72
387 Other Equipment	\$61,438.94	\$596.58				\$62,035.52
TOTAL TANGIBLE PLANT	\$4,822,329.44	\$525,167.03	\$0	\$0.00	\$6,772	\$5,340,724.26
<b>GENERAL PLANT</b>						
389 Land & Land Rights	\$28,220.00					\$28,220.00
390 Structures & Improvements	\$121,444.22					\$121,444.22
391 Office Equipment	\$42,451.72					\$42,451.72
1. Furniture	\$15,841.14					\$15,841.14
2. Devices	\$68,683.23	\$21,241.48			\$18,208.75	\$71,715.96
3. Computers	\$138,431.81					\$138,431.81
392 Transportation Cars & Trucks	\$0.00					\$0.00
393 Stores Equipment	\$20,263.99					\$20,263.99
394 Tools, Shop & Garage Equip.	\$98,896.81					\$98,896.81
396 Power Operated Equip.	\$33,664.11	\$1,124.13			\$2,394.78	\$32,393.46
397 Communication Equip.	\$567,897.03	\$22,365.61	\$0.00	\$0.00	\$20,603.53	\$569,659.11
TOTAL GENERAL PLANT	\$567,897.03	\$22,365.61	\$0.00	\$0.00	\$20,603.53	\$569,659.11
TOTAL DEPRECIABLE PLANT	\$5,403,375.57	\$547,532.64	\$0.00	\$0.00	\$27,375.74	\$5,923,532.47

RESERVE ACTIVITY  
Annual Report - Rule 25 - 7 045(8)  
Date of Report  
12/31/97

Account	BOY Reserve Balance	Retire - ments	Salvage	Cost of Removal	Adjust Trans	Depr Reserve Accrual	EOY Reserve Balance
<b>INTANGIBLE PLANT</b>							
301 Organization Exp	\$3,149.00						\$3,149.00
302 Franchise	\$10,000.00					\$0.00	\$10,000.00
303 Pension	\$0.00						\$0.00
TOTAL INTANGIBLE PLANT	\$13,149.00	\$0.00	\$0.00	\$0.00		\$0.00	\$13,149.00
<b>TANGIBLE PLANT</b>							
374 Land & Land Rights	\$0.00						\$0.00
375 Building & Improvements	\$7,816.52					\$534.85	\$8,351.37
376 Mains - Plastic A Plastic	\$182,875.47					\$18,367.66	\$201,243.13
376 Mains - Steel B Steel	\$587,187.13					\$91,492.81	\$678,679.94
378 Meas & Reg Equip (Distribution)	\$10,969.06					\$2,590.88	\$13,559.94
379 Meas & Reg Equip (City Gate)	\$64,499.91					\$13,572.68	\$78,072.59
380 Services - Plastic A Plastic	\$97,938.44	\$3,883.89		\$408.33		\$19,711.13	\$113,357.35
380 Services - Steel B Steel	\$145,545.65	\$1,248.05		\$158.28		\$7,981.56	\$152,100.88
381 Meters	\$115,941.34	\$70.36				\$10,562.83	\$126,433.81
382 Meter Installation	\$43,226.78	\$1,024.53		\$232.18		\$2,782.73	\$44,752.80
383 Regulators	\$22,270.83	\$162.65				\$3,610.00	\$25,698.18
384 Regulator Installation	\$10,113.69	\$362.73		\$225.40		\$948.74	\$10,474.30
385 Indust M & R Equip	\$7,271.61					\$1,835.40	\$9,107.01
387 Other Equipment	\$20,375.23					\$5,307.26	\$25,682.49
TOTAL TANGIBLE PLANT	\$1,316,031.66	\$6,772.21	\$0.00	\$1,024.19	\$0.00	\$179,278.53	\$1,487,513.79
<b>GENERAL PLANT</b>							
389 Land & Land Rights	\$0.00						\$0.00
390 Structures & Improvements	\$26,541.87					\$5,829.32	\$32,371.19
391 Office Equipment 1. Furniture	\$16,642.98					\$2,632.01	\$19,274.99
2. Devices	\$3,701.45					\$1,473.23	\$5,174.68
3. Computers	\$23,315.86	\$18,208.75				\$8,227.36	\$13,334.47
392 Transportation Cars & Trucks	\$43,317.28					\$14,396.91	\$57,714.19
394 Tools, Shop & Garage Equip.	\$10,342.65					\$1,013.20	\$11,355.85
396 Power Operated Equip.	\$11,959.35					\$7,516.16	\$19,475.51
397 Communication Equip.	\$14,619.66	\$2,394.76				\$2,667.40	\$14,892.28
TOTAL GENERAL PLANT	\$150,441.10	\$20,603.53	\$0.00	\$0.00	\$0.00	\$43,755.59	\$173,593.16
TOTAL DEPRECIABLE PLANT	\$1,479,621.76	\$27,375.74	\$0.00	\$1,024.19	\$0.00	\$223,034.12	\$1,674,255.95

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374 Land & Land Rights

- 1 Year of Report 97
- 2 Service Life Years 0
- 3 Net Salvage % 0.00%
- 4 Depr Rate Approved 0.00%
- 5 Remaining Life Rate

Yr	BOY Plant Balance	Additions	Adjust Trans	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust Trans	Depr Reserve Accural	EOY Reserve Balance
93	\$11,055		\$11,343		\$22,398						\$0	\$0
94	\$22,398	\$120			\$22,518						\$0	\$0
95	\$22,518				\$22,518						\$0	\$0
96	\$22,518				\$22,518						\$0	\$0
97	\$22,518				\$22,518						\$0	\$0
98	\$22,518				\$22,518						\$0	\$0
99		\$120	\$11,343	\$0	\$22,518		\$0	\$0	\$0	\$0	\$0	\$0

Total Plant EOY  
 Less Accum Depr  
 Net Utility Plant

\$22,517.50  
 \$0  
\$22,517.50

Average Age

10.7

D 375 Building & Improvements

- 1 Year of Report 97
- 2 Service Life Years 40
- 3 Net Salvage % -5.00%
- 4 Depr. Rate Approved 2.5%
- 5 Remaining Life Rate 3.2%

Yr	BOY Plant Balance	Additions	Adjust Trans	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust Trans	Depr Reserve Accrual	EOY Reserve Balance
93	\$22,184				\$22,184	\$6,402					\$555	\$6,957
94	\$22,184				\$22,184	\$6,957					\$555	\$7,512
95	\$22,184				\$22,184	\$7,512					\$555	\$8,066
96	\$22,184			\$790	\$21,394	\$8,066	\$790				\$541	\$7,817
97	\$21,394				\$21,394	\$7,817					\$535	\$8,352
98	\$21,394					\$8,352					\$0	\$8,352
99						\$8,352					\$0	\$8,352
			\$0	\$790	\$21,394		\$790	\$0	\$0	\$0	\$2,740	\$8,352

Total Plant EOY  
 Less Accum. Depr  
 Net Utility Plant

\$21,394.10  
 (\$8,351.68)  
\$13,042.42

Average Age

13.6

E 376-A Mains - Plastic

- 1 Year of Report 97
- 2 Service Life Years 40
- 3 Net Salvage % - 30.00%
- 4 Depr. Rate Approved 3.3%
- 5 Remaining Life Rate 3.2%

Yr	BOY Plant Balance	Additions	Adjust Trans	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust Trans	Depr Reserve Accural	EOY Reserve Balance
93	\$455,282	\$62,415	(\$100,766)		\$416,930	\$161,292						
94	\$416,930	\$20,996	\$1,266		\$439,193	\$137,847				(\$35,698)	\$12,253	\$137,847
95	\$439,193	\$80,381.51	(\$1,590.11)	\$2,572.30	\$515,412	\$152,260	\$2,572		\$119.15	221.78	\$14,191	\$152,260
96	\$515,412	\$31,421.35	\$869.67		\$547,703	\$165,079				(\$36.74)	\$15,547	\$165,079
97	\$547,703	\$30,113.66			\$577,817	\$182,875				\$281.28	\$17,515	\$182,875
98	\$577,817					\$201,243					\$18,368	\$201,243
99						\$201,243					\$0	\$201,243
		\$225,328	(\$100,220)	\$2,572	\$577,817		\$2,572	\$0	\$119	(\$35,232)	\$77,874	\$201,243

Total Plant EOY  
 Less Accum. Depr  
 Net Utility Plant

\$577,816.54  
 (\$201,243.13)  
\$376,573.41

Average Age

10.7



VF

376-B Mains - Steel

- 1 Year of Report . . . . . 97
- 2 Service Life Years . . . . . 40
- 3 Net Salvage % . . . . . -30.00%
- 4 Depr Rate Approved . . . . . 3.2%
- 5 Remaining Life Rate . . . . . 3.3%

Yr	BOY Plant Balance	Additions	Adjust Trans	Retire- ments	EOY Plant Balance	BOY Reserve Balance	Retire- ments	Salvage	Cost of Removal	Adjust Trans	Depr Reserve Accural	EOY Reserve Balance
93	\$2,096,016		\$91,780		\$2,187,796	\$251,408				\$35,500	\$70,009	\$356,917
94	\$2,187,796	\$90,661	\$14,524		\$2,292,980	\$356,917				\$1,282,93	\$70,508	\$428,707
95	\$2,292,980	\$219,446	\$1,590		\$2,514,015	\$428,707				\$36,74	\$77,994	\$506,739
96	\$2,514,015				\$2,514,015	\$506,739					\$80,449	\$587,187
97	\$2,514,015	\$435,960			\$2,949,975	\$587,187					\$91,493	\$678,680
98	\$2,949,975					\$678,680					\$0	\$678,680
99						\$678,680					\$0	\$678,680
		\$746,066	\$107,893	\$0	\$2,949,975		\$0	\$0	\$0	\$36,820	\$390,452	\$678,680

Total Plant EOY  
Less Accum Depr  
Net Utility Plant

\$2,949,975.31  
(\$678,679.94)  
\$2,271,295.37

Average Age

7.2

\G PRCRSA345 T372 ~ G

\G 378 M & R Equipment (Distribution)

1 Year of Report 97  
 2 Service Life Years 35  
 3 Net Salvage % - 5.00%  
 4 Depr Rate Approved 2.8%  
 5 Remaining Life Rate 3.0%

Yr	BOY Plant Balance	Additions	Adjust Trans	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust Trans	Depr Reserve Accrual	EOY Reserve Balance
93	\$548,639	\$9,740	(\$508,712)	\$4,867	\$44,801	\$23,287	\$4,867			(\$11,639)	\$1,106	\$7,888
94	\$44,801	\$17,678	\$646	\$2,247	\$60,878	\$7,869	\$2,247			48.92	\$1,373	\$7,062
95	\$60,878	\$11,444			\$72,323	\$7,062					\$1,981	\$9,043
96	\$72,323	\$19,033	(\$694)		\$90,662	\$9,043				(\$408.78)	\$2,335	\$10,969
97	\$90,662	\$3,911			\$94,573	\$10,969					\$2,591	\$13,560
98	\$94,573					\$13,560					\$0	\$13,560
99						\$13,560					\$0	\$13,560
		\$61,807	(\$508,761)	\$7,113.08	\$94,573		\$7,114	\$0	\$0	(\$11,999)	\$9,386	\$13,560

Total Plant EOY \$94,572.51  
 Less Accum. Depr (\$13,559.94)  
 Net Utility Plant \$81,012.57

Average Age 5.0

(U) 379 M & R Equipment (City Gate)

- 1 Year of Report 97
- 2 Service Life Years 35
- 3 Net Salvage % -5.00%
- 4 Depr Rate Approved 3.0%
- 5 Remaining Life Rate 3.0%

Yr	BOY Plant Balance	Additions	Adjust Trans	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust Trans	Depr Reserve Accrual	EOY Reserve Balance
93	\$10,471	\$742	\$440,516		\$451,729	\$192				\$9,657	\$13,567	\$23,416
94	\$451,729				\$451,729	\$23,416					\$13,552	\$36,967
95	\$451,729				\$451,729	\$36,967					\$13,552	\$50,519
96	\$451,729		\$694.00		\$452,423	\$50,519				408.78	\$13,572	\$64,500
97	\$452,423				\$452,423	\$64,500					\$13,573	\$78,073
98	\$452,423					\$78,073					\$0	\$78,073
99						\$78,073					\$0	\$78,073
		\$742	\$441,210	\$0	\$452,423		\$0	\$0	\$0	\$10,065	\$67,815	\$78,073

Total Plant EOY  
 Less Accum. Depr  
 Net Utility Plant

\$452,422.60  
 (\$78,072.60)  
\$374,350.00

Average Age

5.7

\H PRCRSA447 T474 ~ G

\H 380-A Services - Plastic

1 Year of Report ..... 97  
 2 Service Life Years ..... 30  
 3 Net Salvage % ..... -21.00%  
 4 Depr Rate Approved ..... 4.4%  
 5 Remaining Life Rate ..... 4.5%

Yr	BOY Plant Balance	Additions	Adjust Trans	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust Trans	Depr Reserve Accrual	EOY Reserve Balance
93	\$315,429	\$32,730	(\$1,731)	\$5,795	\$340,633	\$63,653	\$5,795	\$16	\$658	(\$348)	\$14,152	\$71,021
94	\$340,633	\$31,840	\$499	\$2,361	\$370,611	\$71,021	\$2,361		\$120	\$437.41	\$15,729	\$84,706
95	\$370,611	\$45,373		\$7,778	\$408,206	\$84,706	\$7,778		\$549		\$16,933	\$93,312
96	\$408,206	\$41,261	(\$771)	\$12,410	\$436,285	\$93,312	\$12,410		\$1,306	(\$255.27)	\$18,599	\$97,938
97	\$436,285	\$27,415		\$3,884	\$459,816	\$97,938	\$3,884		\$408		\$19,711	\$113,357
98	\$459,816					\$113,357					\$0	\$113,357
99						\$113,357					\$0	\$113,357
		\$178,618	(\$2,003)	\$32,228	\$459,816		\$32,228	\$16	\$3,042	(\$166)	\$85,124	\$113,357

Total Plant EOY  
 Less Accum. Depr.  
 Net Utility Plant

\$459,815.86  
 (\$113,357.35)  
\$346,458.51

Average Age

8.5

380-B Services - Steel

- 1 Year of Report. 97
- 2 Service Life Years. 30
- 3 Net Salvage % -25.00%
- 4 Depr Rate Approved 4.7%
- 5 Remaining Life Rate 12.1%

Yr	BOY Plant Balance	Additions	Adjust Trans	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust Trans	Depr Reserve Accural	EOY Reserve Balance
93	\$200,654			\$14,212	\$186,442	\$144,370	\$14,212		\$549		\$9,295	\$138,903
94	\$186,442			\$10,050	\$176,392	\$138,903	\$10,050		\$893		\$8,559	\$136,520
95	\$176,392			\$2,917	\$173,474	\$136,520	\$2,917		\$596		\$8,235	\$141,242
96	\$173,474			\$3,430	\$170,044	\$141,242	\$3,430		\$352		\$8,086	\$145,546
97	\$170,044			\$1,248	\$168,796	\$145,546	\$1,248		\$158		\$7,962	\$152,101
98	\$168,796					\$152,101					\$0	\$152,101
99						\$152,101					\$0	\$152,101
			\$0	\$31,858	\$168,796		\$31,858	\$0	\$2,548	\$0	\$42,137	\$152,101

Total Plant EOY  
 Less Accum. Depr  
 Net Utility Plant

\$168,796.11  
 (\$152,100.89)  
\$16,695.22

Average Age

27

1C

381 Meters

- 1 Year of Report 97
- 2 Service Life Years 25
- 3 Net Salvage % 0.00%
- 4 Depr. Rate Approved 4.1%
- 5 Remaining Life Rate 4.1%

Yr	BOY Plant Balance	Additions	Adjust Trans	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust Trans	Depr Reserve Accrual	EOY Reserve Balance
93	\$183,793	\$3,894	\$22,832		\$210,519	\$87,433					\$870	\$96,903
94	\$210,519	\$33,346		\$5,453	\$238,412	\$96,903	\$5,453				\$9,201	\$100,650
95	\$238,412	\$14,213.74		\$3,242.25	\$249,383	\$100,650	\$3,242	\$42.00			\$9,930	\$107,380
96	\$249,383	\$9,333.47		\$1,887.77	\$256,829	\$107,380	\$1,888				\$10,449	\$115,941
97	\$256,829	\$2,372.90		\$70.36	\$259,132	\$115,941	\$70				\$10,563	\$126,434
98	\$259,132					\$126,434						
99		\$63,160	\$22,832	\$10,654	\$259,132		\$10,654	\$42	\$0	\$870	\$48,742	\$126,434

Total Plant EOY  
Less Accum Depr  
Net Utility Plant

\$259,131.59  
(\$126,433.82)  
\$132,697.77

Average Age 12.5

1D 382 Meter Installations

- 1 Year of Report 97
- 2 Service Life Years 30
- 3 Net Salvage % -5.00%
- 4 Depr. Rate Approved 3.4%
- 5 Remaining Life Rate 4.5%

Yr	BOY Plant Balance	Additions	Adjust Trans	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust Trans	Depr Reserve Accrual	EOY Reserve Balance
93	\$87,246	\$1,156		\$6,549	\$81,853	\$46,872	\$6,549		\$403		\$2,933	\$42,853
94	\$81,853	\$1,446	\$208	\$2,489	\$81,018	\$42,853	\$2,489		\$451	47.66	\$2,762	\$42,723
95	\$81,018	\$2,353.52		\$1,654.74	\$81,717	\$42,723	\$1,655		442.13		\$2,761	\$43,386
96	\$81,717	\$2,330.07	(\$98.52)	\$2,383.62	\$81,565	\$43,386	\$2,384		519.51	-26.01	\$2,770	\$43,227
97	\$81,565	\$1,606.15		\$1,024.53	\$82,146	\$43,227	\$1,025		232.18		2762.73	\$44,753
98	\$82,146					\$44,753						
99												
		\$8,891	\$110	\$14,101	\$82,146		\$14,101	\$0	\$2,048	\$22	\$14,008	\$44,753

Total Plant EOY  
 Less Accum Depr  
 Net Utility Plant

\$82,146.31  
 (\$44,752.80)  
\$37,393.51

Average Age 18.7

1E 383 Regulators

- 1 Year of Report 97
- 2 Service Life Years 30
- 3 Net Salvage % 0.00%
- 4 Depr Rate Approved 3.4%
- 5 Remaining Life Rate 3.4%

Yr	BOY Plant Balance	Additions	Adjust Trans	Retire - ments	EOY Plant Balance	BOY Reserve Balance	Retire - ments	Salvage	Cost of Removal	Adjust Trans	Depr Reserve Accrual	EOY Reserve Balance
93	\$42,020	\$11,302	\$24,879	\$168	\$78,033	\$11,044	\$168			1064.3	\$2,289	\$14,230
94	\$78,033	\$6,368		\$644	\$83,757	\$14,230	\$644				\$2,790	\$16,376
95	\$83,757	\$9,081.34		\$236.11	\$92,602	\$16,376	\$236				\$3,045	\$19,185
96	\$92,602	\$9,205.38		\$271.36	\$101,536	\$19,185	\$271	86.37			\$3,271	\$22,271
97	\$101,536	\$8,817.11		\$182.65	\$110,171	\$22,271	\$183				\$3,610	\$25,698
98	\$110,171					\$25,698						
99												
		\$44,774	\$24,879	\$1,502	\$110,171		\$1,502	\$86	\$0	\$1,064	\$15,005	\$25,698

Total Plant EOY  
Less Accum Depr  
Net Utility Plant

\$110,170.90  
(\$25,698.18)  
\$84,472.72

Average Age 7.6



(F) 384 Regulator Installations

- 1 Year of Report 97
- 2 Service Life Years 30
- 3 Net Salvage % -5.00%
- 4 Depr. Rate Approved 3.4%
- 5 Remaining Life Rate Proposed 4.7%

Yr	BOY Plant Balance	Additions	Adjust Trans	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust Trans	Depr Reserve Accrual	EOY Reserve Balance
93	\$27,034	\$1,055	\$532	\$2,981	\$25,640	\$13,322	\$2,981		\$397	\$21	\$925	\$10,890
94	\$25,640	\$773	\$10	\$849	\$25,574	\$10,890	\$849		\$451	276	\$872	\$10,465
95	\$25,574	\$1,806.69		\$490.43	\$26,890	\$10,465	\$490		\$422		\$875	\$10,428
96	\$26,890	\$1,386.35		\$717.71	\$27,559	\$10,428	\$718		\$518		\$922	\$10,114
97	\$27,559	\$1,140.11		\$362.73	\$28,336	\$10,114	\$363		\$225		\$949	\$10,474
98	\$28,336					\$10,474						
99		\$6,161	\$542	\$5,401	\$28,336		\$5,401	\$0	\$2,014	\$24	\$4,543	\$10,474

Total Plant EOY						\$28,336.49					Average Age	15.7
Less Accum. Depr.						(\$10,474.30)						
Net Utility Plant						<u>\$17,862.19</u>						

IN

## 365 Indust Meas &amp; Regulat Equip

1 Year of Report	97
2 Service Life Years	30
3 Net Salvage %	-5.00%
4 Depr. Rate Approved	3.7%
5 Remaining Life Rate	Proposed 3.6%

Yr	BOY Plant Balance	Additions	Adjust Trans	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust Trans	Depr Reserve Accrual	EOY Reserve Balance
93	\$87,885		(\$49,662)	\$525	\$37,698	\$4,666	\$525			(\$2,574)	\$1,407	\$2,974
94	\$37,698		\$659		\$38,357	\$2,974				57.21	\$1,402	\$4,433
95	\$38,357				\$38,357	\$4,433					\$1,419	\$5,852
96	\$38,357				\$38,357	\$5,852					\$1,419	\$7,272
97	\$38,357	13235.55			\$51,593	\$7,272					\$1,835	\$9,107
98	\$51,593					\$9,107						
99		\$13,236	(\$49,003)	\$525	\$51,593		\$525	\$0	\$0	(\$2,516)	\$7,482	\$9,107

Total Plant EOY  
Less Accum Depr  
Net Utility Plant

\$51,592.72  
(\$9,107.00)  
\$42,485.72

Average Age 5.8

1G 387 Other Equipment

- 1 Year of Report 97
- 2 Service Life Years 15
- 3 Net Salvage % 0.00%
- 4 Depr Rate Approved 8.6%
- 5 Remaining Life Rate Proposed 6.6%

Yr	BOY Plant Balance	Additions	Adjust Trans	Retire - ments	EOY Plant Balance	BOY Reserve Balance	Retire - ments	Salvage	Cost of Removal	Adjust Trans	Depr Reserve Accrual	EOY Reserve Balance
93	\$0	\$5,798	\$42,069		\$47,867	(\$503)				2109	\$3,703	\$5,309
94	\$47,867	\$5,613			\$53,480	\$5,309					\$4,539	\$9,848
95	\$53,480	\$1,260.49	\$6,698.10		\$61,439	\$9,848				429.79	\$4,814	\$15,091
96	\$61,439				\$61,439	\$15,091					\$5,284	\$20,375
97	\$61,439	\$596.58			\$62,036	\$20,375					\$5,307	\$25,682
98	\$62,036					\$25,682						
99												
		\$13,268	\$48,767	\$0	\$62,036		\$0	\$0	\$0	\$2,539	\$23,647	\$25,682

Total Plant EOY  
 Less Accum Depr  
 Net Utility Plant

\$62,035.52  
 (\$25,682.49)  
\$36,353.03

Average Age 6.1

W 389 Land & Land Rights

- 1 Year of Report 97
- 2 Service Life Years
- 3 Net Salvage %
- 4 Depr Rate Approved
- 5 Remaining Life Rate

Yr	BOY Plant Balance	Additions	Adjust Trans	Retire - ments	EOY Plant Balance	BOY Reserve Balance	Retire - ments	Salvage	Cost of Removal	Adjust Trans	Depr Reserve Accrual	EOY Reserve Balance	
93	\$28,220				\$28,220						\$0	\$0	
94	\$28,220				\$28,220						\$0	\$0	
95	\$28,220				\$28,220						\$0	\$0	
96	\$28,220				\$28,220						\$0	\$0	
97	\$28,220				\$28,220						\$0	\$0	
98													
99													
			\$0	\$0	\$28,220		\$0	\$0	\$0	\$0	\$0	\$0	
Total Plant EOY						\$28,220						Average Age	0.0
Less Accum. Depr.						\$0							
Net Utility Plant						<u>\$28,220</u>							

1C

390 Structures & Improvements

- 1 Year of Report 97
- 2 Average Service Life Years 27
- 3 Net Salvage % - 5.00%
- 4 Depr Rate Approved 4.8%
- 5 Remaining Life Rate 4.9%

Yr	BOY Plant Balance	Additions	Adjust Trans	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust Trans	Depr Reserve Accrual	EOY Reserve Balance		
93	\$117,620		\$3,313		\$120,932	\$4,558				\$734	\$5,805	\$11,097		
94	\$120,932	\$2,946	(\$459)	\$1,975	\$121,444	\$11,097	\$1,975			(\$70)	\$5,831	\$14,883		
95	\$121,444				\$121,444	\$14,883					\$5,829	\$20,713		
96	\$121,444				\$121,444	\$20,713					\$5,829	\$26,542		
97	\$121,444				\$121,444	\$26,542					\$5,829	\$32,371		
98														
99														
		\$2,946	\$2,854	\$1,975	\$121,444		\$1,975	\$0	\$0	\$664	\$29,124	\$32,371		
Total Plant EOY						\$121,444.22							Average Age	10.9
Less Accum. Depr						(\$32,371.19)								
Net Utility Plant						<u>\$89,073.03</u>								

10

391 - 1 Office Furniture

- 1 Year of Report. 97
- 2 Service Life Years 20
- 3 Net Salvage % 0.00%
- 4 Depr Rate 6.2%
- 5 Remaining Life Rate 4.8%

Yr	BOY Plant Balance	Additions	Adjust Trans	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust Trans	Depr Reserve Accrual	EOY Reserve Balance		
93	\$50,593		(\$4,495)	\$4,051	\$42,047	\$11,211	\$4,051				\$2,607	\$8,771		
94	\$42,047	\$405			\$42,452	\$8,771				(\$996)	\$2,608	\$11,379		
95	\$42,452				\$42,452	\$11,379					\$2,632	\$14,011		
96	\$42,452				\$42,452	\$14,011					\$2,632	\$16,643		
97	\$42,452				\$42,452	\$16,643					\$2,632	\$19,275		
98														
99		\$405	(\$4,495)	\$4,051	\$42,452		\$4,051	\$0	\$0	(\$996)	\$13,111	\$19,275		
Total Plant EOY						\$42,451.72							Average Age	8.6
Less Accum. Depr.						(\$19,274.99)								
Net Utility Plant						<u>\$23,176.73</u>								

VE

391 - 2 Office Devices

- 1 Year of Report 97
- 2 Service Life Years 8
- 3 Net Salvage % 5.00%
- 4 Depr Rate 9.3%
- 5 Remaining Life Rate 12.8%

Yr	BOY Plant Balance	Additions	Adjust Trans	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Rernoval	Adjust Trans	Depr Reserve Accrual	EOY Reserve Balance
93	\$9,908			\$1,816	\$8,092	\$4,740	\$1,816				\$752	\$3,677
94	\$8,092	\$1,558			\$9,651	\$3,677					\$855	\$4,532
95	\$9,651	\$11,080		\$5,632	\$15,098	\$4,532	\$5,632	\$2,600			\$1,383	\$2,883
96	\$15,098	\$1,294		\$551	\$15,841	\$2,883	\$551				\$1,370	\$3,701
97	\$15,841				\$15,841	\$3,701					\$1,473	\$5,175
98												
99		\$13,932	\$0	\$7,999	\$15,841		\$7,999	\$2,600	\$0	\$0	\$5,834	\$5,175

Total Plant EOY  
 Less Accum. Depr  
 Net Utility Plant

\$15,841.14  
 (\$5,174.67)  
\$10,666.47

Average Age 3.1

1F

391 - 3 Office Computers

- 1 Year of Report 97
- 2 Service Life Years 8
- 3 Net Salvage % 0.00%
- 4 Depr Rate Approved 10.2%
- 5 Remaining Life Rate 13.6%

Yr	BOY Plant Balance	Additions	Adjust Trans	Retire - ments	EOY Plant Balance	BOY Reserve Balance	Retire - ments	Salvage	Cost of Removal	Adjust Trans	Depr Reserve Accrual	EOY Reserve Balance
93	\$31,301	\$5,127	\$536	\$410	\$36,554	\$15,808	\$410			\$28	\$3,399	\$18,825
94	\$36,554	\$2,382		\$5,047	\$33,890	\$18,825	\$5,047				\$3,649	\$17,428
95	\$33,890	\$6,124		\$2,307	\$37,706	\$17,428	\$2,307				\$3,558	\$16,679
96	\$37,706	\$30,426		(\$551)	\$68,683	\$18,679	(\$551)				\$4,085	\$23,316
97	\$68,683	\$21,241		\$18,209	\$71,716	\$23,316	\$18,209				\$8,227	\$13,334
98												
99												
		\$65,300	\$536	\$25,421	\$71,716		\$25,421	\$0	\$0	\$28	\$22,920	\$13,334
Total Plant EOY						\$71,715.96					Average Age	2.0
Less Accum. Depr.						(\$13,334.47)						
Net Utility Plant						\$58,381.49						



\G 392 Transportation Equipment

1 Year of Report 97  
 2 Service Life Years 8  
 3 Net Salvage % 10.00%  
 4 Depr. Rate Approved 10.4%  
 5 Remaining Life Rate 12.4%

Yr	BOY Plant Balance	Additions	Adjust Trans	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust Trans	Depr Reserve Accrual	EOY Reserve Ealance		
93	\$93,293	\$36,048	\$1,898	\$11,630	\$119,608	\$51,055	\$11,630	\$1,000		\$41	\$10,612	\$51,078		
94	\$119,608	\$65,567		\$42,476	\$142,699	\$51,078	\$42,476	\$9,400		(\$413)	\$13,859	\$31,447		
95	\$142,699	\$40,901	\$1,771	\$46,939	\$138,432	\$31,447	\$46,939	\$29,219		\$268	\$14,925	\$28,920		
96	\$138,432				\$138,432	\$28,920					\$14,397	\$43,317		
97	\$138,432				\$138,432	\$43,317					\$14,397	\$57,714		
98														
99		\$142,516	\$3,668	\$101,045	\$138,432		\$101,045	\$39,619	\$0	(\$104)	\$68,189	\$57,714		
Total Plant EOY						\$138,431.81							Average Age	4.1
Less Accum. Depr.						(\$57,714.19)								
Net Utility Plant						<u>\$80,717.62</u>								

10 394 Tools, Shop & Garage Equipment

- 1 Year of Report 97
- 2 Service Life Years 25
- 3 Net Salvage % 0.00%
- 4 Depr. Rate Approved 5.0%
- 5 Remaining Life Rate Proposed 4.8%

Yr	BOY Plant Balance	Additions	Adjust Trans	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust Trans	Depr Reserve Accural	EOY Reserve Balance
93	\$30,184	\$5,385	\$1,513	\$17,292	\$19,790	\$14,211	\$17,292			\$10,302	\$785	\$8,007
94	\$19,790	\$1,195			\$20,985	\$8,007					\$1,002	\$9,008
95	\$20,985			\$720.77	\$20,264	\$9,008	\$721				\$1,042	\$9,329
96	\$20,264				\$20,264	\$9,329					\$1,013	\$10,343
97	\$20,264				\$20,264	\$10,343					\$1,013	\$11,356
98												
99												
		\$6,580	\$1,513	\$18,012	\$20,264		\$18,012	\$0	\$0	\$10,302	\$4,855	\$11,356

Total Plant EOY \$20,263.99  
 Less Accum. Depr. (\$11,355.85)  
 Net Utility Plant \$8,908.14

Average Age 15.9

VE 396 Power Operated Equipment

- 1 Year of Report 97
- 2 Service Life Years Proposed 15
- 3 Net Salvage % 0.00%
- 4 Depr Rate Approved 7.6%
- 5 Remaining Life Rate Proposed 10.9%

Yr	BOY Plant Balance	Additions	Adjust Trans	Retire - ments	EOY Plant Balance	BOY Reserve Balance	Retire - ments	Salvage	Cost of Removal	Adjust Trans	Depr Reserve Accural	EOY Reserve Balance
93	\$35,470	\$2,921	(\$1,513)	\$3,558	\$33,319	\$12,011	\$3,558			(\$512)	\$2,404	\$10,344
94	\$33,319	\$60,098			\$93,417	\$10,344				\$413	\$3,367	\$14,115
95	\$93,417	\$29,015	(\$1,771)	\$21,764	\$98,897	\$14,115	\$21,764	\$5,000		(\$268)	\$7,361	\$4,443
96	\$98,897				\$98,897	\$4,443					\$7,516	\$11,959
97	\$98,897				\$98,897	\$11,959					\$7,516	\$19,476
98												
99		\$92,033	(\$3,284)	\$25,323	\$98,897		\$25,323	\$5,000	\$0	(\$367)	\$28,155	\$19,476

Total Plant EOY \$98,896.81  
 Less Accum Depr (\$19,475.51)  
 Net Utility Plant \$79,421.30

Average Age 7.6

VF 397 Communication Equipment

1 Year of Report		97
2 Service Life Years		15
3 Net Salvage %	Proposed	0.00%
4 Depr. Rate Approved		7.7%
5 Remaining Life Rate	Proposed	9.6%

Yr	BOY Plant Balance	Additions	Adjust Trans	Retire-ments	EOY Plant Balance	BOY Reserve Balance	Retire-ments	Salvage	Cost of Removal	Adjust Trans	Depr Reserve Accrual	EOY Reserve Balance
93	\$17,412	\$4,036		\$2,236	\$19,213	\$9,404	\$2,236	\$881			\$1,415	\$9,464
94	\$19,213	\$6,698			\$25,911	\$9,464					\$1,501	\$10,965
95	\$25,911	\$15,168	(\$6,698)	\$716	\$33,664	\$10,965	\$716			(\$430)	\$2,209	\$12,028
96	\$33,664				\$33,664	\$12,028					\$2,592	\$14,620
97	\$33,664	\$1,124		\$2,395	\$32,393	\$14,620	\$2,395				\$2,667	\$14,892
98												
99		\$27,026	(\$6,698)	\$5,347	\$32,393		\$5,347	\$881	\$0	(\$430)	\$10,384	\$14,892

Total Plant EOY						\$32,393.46					Average Age	9.4
Less Accum Depr						(\$14,892.27)						
Net Utility Plant						<u>\$17,501.19</u>						

WK

374 Land & Land Rights

Yr	Add	Retirements							Bal	PSC Method	Avg Age
		64 - 92	93	94	95	96	97	98			
64	\$1.25								\$125.00	33.5	4187.5
65	\$0								\$0.00	32.5	
66	\$0								\$0.00	31.5	
67	\$0								\$0.00	30.5	
68	\$0								\$0.00	29.5	
69	\$0								\$0.00	28.5	
70	\$0								\$0.00	27.5	
71	\$0								\$0.00	26.5	
72	\$0								\$0.00	25.5	
73	\$0								\$0.00	24.5	
74	\$0								\$0.00	23.5	
75	\$0								\$0.00	22.5	
76	\$0								\$0.00	21.5	
77	\$0								\$0.00	20.5	
78	\$0								\$0.00	19.5	
79	\$5.150								\$5,150.00	18.5	95275
80	\$0								\$0.00	17.5	
81	\$0								\$0.00	16.5	
82	\$0								\$0.00	15.5	
83	\$0								\$0.00	14.5	
84	\$5.780								\$5,780.00	13.5	78030
85	\$0								\$0.00	12.5	
86	\$0								\$0.00	11.5	
87	\$0								\$0.00	10.5	
88	\$0								\$0.00	9.5	
89	\$0								\$0.00	8.5	
90	\$0								\$0.00	7.5	
91	\$0								\$0.00	6.5	
92	\$11,343								\$11,342.50	5.5	62383.75
93	\$0								\$0.00	4.5	
94	\$120								\$120.00	3.5	420
95	\$0								\$0.00	2.5	
96	\$0								\$0.00	1.5	
97	\$0								\$0.00	0.5	
98	\$0								\$0.00		
99	\$0								\$0.00		
	\$22,518								\$22,518		10.67
									\$22,517.50		
									\$22,517.50		
									\$0.00		

L 375 Building & Improvements

Yr	Add Balance	Retirements							Bal	PSC Method	Avg Age
		64 92	93	94	95	96	97	98			
64	\$0								\$0.00	33.5	
65	\$0								\$0.00	32.5	
66	\$0								\$0.00	31.5	
67	\$0								\$0.00	30.5	
68	\$0								\$0.00	29.5	
69	\$0								\$0.00	28.5	
70	\$0								\$0.00	27.5	
71	\$0								\$0.00	26.5	
72	\$0								\$0.00	25.5	
73	\$0								\$0.00	24.5	
74	\$0								\$0.00	23.5	
75	\$0								\$0.00	22.5	
76	\$0								\$0.00	21.5	
77	\$0								\$0.00	20.5	
78	\$0								\$0.00	19.5	
79	\$827								\$827.00	18.5	15299.5
80	\$0								\$0.00	17.5	
81	\$790					790			\$0.00	16.5	
82	\$0								\$0.00	15.5	
83	\$0								\$0.00	14.5	
84	\$18,826								\$18,825.69	13.5	254146.8
85	\$1,741								\$1,741.41	12.5	21767.63
86	\$0								\$0.00	11.5	
87	\$0								\$0.00	10.5	
88	\$0								\$0.00	9.5	
89	\$0								\$0.00	8.5	
90	\$0								\$0.00	7.5	
91	\$0								\$0.00	6.5	
92	\$0								\$0.00	5.5	
93	\$0								\$0.00	4.5	
94	\$0								\$0.00	3.5	
95	\$0								\$0.00	2.5	
96	\$0								\$0.00	1.5	
97	\$0								\$0.00	0.5	
98	\$0								\$0.00		
99	\$0								\$0.00		
	\$22,184					\$790			\$21,394		13.61

\$22,184.10  
\$21,394.10  
\$790.00

Yr	Add Balance	Retirements							Bal	PSC Method	Avg Age
		64 - 92	93	94	95	96	97	98			
64	\$0								\$0.00	33.5	
65	\$0								\$0.00	32.5	
66	\$0								\$0.00	31.5	
67	\$0								\$0.00	30.5	
68	\$0								\$0.00	29.5	
69	\$0								\$0.00	28.5	
70	\$0								\$0.00	27.5	
71	\$0								\$0.00	26.5	
72	\$0								\$0.00	25.5	
73	\$0								\$0.00	24.5	
74	\$0								\$0.00	23.5	
75	\$0								\$0.00	22.5	
76	\$0								\$0.00	21.5	
77	\$0								\$0.00	20.5	
78	\$0								\$0.00	19.5	
79	\$63,170	239.79			2572.3				\$60,357.72	18.5	1116618
80	\$92,577								\$92,577.00	17.5	1620098
81	\$107,688								\$107,688.00	16.5	1776852
82	\$153								\$153.00	15.5	2371.5
83	\$16,568	158.85							\$16,409.15	14.5	237932.7
84	\$18,327								\$18,327.00	13.5	247414.5
85	\$7,633								\$7,633.00	12.5	95412.5
86	\$10,298								\$10,298.00	11.5	118427
87	\$11,887	415.07							\$11,471.93	10.5	120455.3
88	\$11,810								\$11,810.07	9.5	112195.7
89	\$5,593								\$5,592.94	8.5	47539.99
90	\$6,130								\$6,129.78	7.5	45973.35
91	\$41								\$40.97	6.5	266.305
92	\$4,721								\$4,720.91	5.5	25965.01
93	\$62,415								\$62,414.69	4.5	280866.1
94	\$20,215								\$20,214.94	3.5	70752.29
95	\$79,573								\$79,572.76	2.5	198931.9
96	\$32,291								\$32,291.02	1.5	48436.53
97	\$30,114								\$30,113.66	0.5	15056.83
98	\$0								\$0.00		
99	\$0								\$0.00		
	\$581,203	\$814			\$2,572				\$577,817		10.70
									\$581,202.55		
									\$577,816.54		
									\$3,386.01		

Yr	Add Balance	Retirements							Bal	PSC Method	Avg Age
		64 - 92	93	94	95	96	97	98			
64	\$162,828								\$162,828.00	33.5	5454738
65	\$0								\$0.00	32.5	
66	\$0								\$0.00	31.5	
67	\$8,435								\$8,435.00	30.5	257267.5
68	\$3,754								\$3,754.00	29.5	110743
69	\$9,904								\$9,904.00	28.5	282264
70	\$1,896								\$1,896.00	27.5	52140
71	\$2,293								\$2,293.00	26.5	60764.5
72	\$3,131								\$3,131.00	25.5	79840.5
73	\$10,250								\$10,250.00	24.5	251125
74	\$1,330								\$1,330.00	23.5	31255
75	\$18								\$18.00	22.5	405
76	\$15,369	6919.5							\$8,449.50	21.5	181664.3
77	\$25,318	418.95							\$24,899.05	20.5	510430.5
78	\$51,271								\$51,271.00	19.5	999784.5
79	\$100,766								\$100,766.19	18.5	1864175
80	\$0								\$0.00	17.5	
81	\$0								\$0.00	16.5	
82	\$0								\$0.00	15.5	
83	\$0								\$0.00	14.5	
84	\$0								\$0.00	13.5	
85	\$24,617								\$24,616.75	12.5	307709.4
86	\$0								\$0.00	11.5	
87	\$0								\$0.00	10.5	
88	\$0								\$0.00	9.5	
89	\$0								\$0.00	8.5	
90	\$0								\$0.00	7.5	
91	\$0								\$0.00	6.5	
92	\$1,788,478								\$1,788,477.76	5.5	9836628
93	\$0								\$0.00	4.5	
94	\$91,442								\$91,441.89	3.5	320046.6
95	\$220,254								\$220,254.33	2.5	550635.8
96	\$0								\$0.00	1.5	
97	\$435,960								\$435,959.84	0.5	217979.9
98	\$0								\$0.00		
99	\$0								\$0.00		
	\$2,957,314	\$7,338							\$2,949,975		7.24
									\$2,957,313.76		
									\$2,949,975.31		
									\$7,338.45		



378 M & R Equipment (Distribution)

Yr	Add Balance	Retirements							Bal	PSC Method	Avg Age
		64 - 92	93	94	95	96	97	98			
64	\$3,606								\$3,606.31	33.5	120811.4
65	\$0								\$0.00	32.5	
66	\$0								\$0.00	31.5	
67	\$0								\$0.00	30.5	
68	\$0								\$0.00	29.5	
69	\$594		594						\$0.00	28.5	
70	\$56		56						\$0.00	27.5	
71	\$653		653						\$0.00	26.5	
72	\$0								\$0.00	25.5	
73	\$117		117						\$0.00	24.5	
74	\$205		205						\$0.00	23.5	
75	\$149		149						\$0.00	22.5	
76	\$902		208						\$694.00	21.5	14921
77	\$239		239						\$0.00	20.5	
78	\$1,963	693	1270						\$0.00	19.5	
79	\$2,515			2247.4					\$267.60	18.5	4950.6
80	\$77	34	43						\$0.00	17.5	
81	\$0								\$0.00	16.5	
82	\$208								\$208.00	15.5	3224
83	\$497								\$497.00	14.5	7206.5
84	\$253								\$253.44	13.5	3421.44
85	\$1,308		1308.05						(\$0.00)	12.5	
86	\$25		24.55						\$0.00	11.5	
87	\$0								\$0.00	10.5	
88	\$0								\$0.00	9.5	
89	\$523								\$522.50	8.5	4441.25
90	\$0								\$0.00	7.5	
91	\$0								\$0.00	6.5	
92	\$29,008								\$29,008.06	5.5	159544.3
93	\$8,143								\$8,143.27	4.5	36644.71
94	\$17,678								\$17,678.02	3.5	61873.07
95	\$11,444								\$11,444.38	2.5	28610.95
96	\$18,339								\$18,339.35	1.5	27509.03
97	\$3,911								\$3,910.58	0.5	1955.29
98	\$0								\$0.00		
99	\$0								\$0.00		
	\$102,413.51	\$727.00	\$4,866.60	\$2,247.40					\$94,573		5.02

\$102,413.51  
\$94,572.51  
\$7,841.00

IV 379 M & R Equipment (City Gate)

Yr	Add Balance	Retirements							Bal	PSC Method	Avg Age
		64 - 92	93	94	95	96	97	98			
64	\$3,570								\$3,569.69	33.5	119584.6
65	\$0								\$0.00	32.5	
66	\$0								\$0.00	31.5	
67	\$0								\$0.00	30.5	
68	\$0								\$0.00	29.5	
69	\$0								\$0.00	28.5	
70	\$0								\$0.00	27.5	
71	\$0								\$0.00	26.5	
72	\$0								\$0.00	25.5	
73	\$0								\$0.00	24.5	
74	\$0								\$0.00	23.5	
75	\$0								\$0.00	22.5	
76	\$0								\$0.00	21.5	
77	\$0								\$0.00	20.5	
78	\$0								\$0.00	19.5	
79	\$0								\$0.00	18.5	
80	\$0								\$0.00	17.5	
81	\$0								\$0.00	16.5	
82	\$0								\$0.00	15.5	
83	\$0								\$0.00	14.5	
84	\$0								\$0.00	13.5	
85	\$0								\$0.00	12.5	
86	\$0								\$0.00	11.5	
87	\$0								\$0.00	10.5	
88	\$0								\$0.00	9.5	
89	\$0								\$0.00	8.5	
90	\$0								\$0.00	7.5	
91	\$0								\$0.00	6.5	
92	\$448,159								\$448,158.91	5.5	2464874
93	\$0								\$0.00	4.5	
94	\$0								\$0.00	3.5	
95	\$0								\$0.00	2.5	
96	\$694								\$694.00	1.5	1041
97	\$0								\$0.00	0.5	
98	\$0								\$0.00		
99	\$0								\$0.00		
	\$452,423								\$452,423		5.71
									\$452,422.60		
									\$452,422.60		
									\$0.00		

Yr	Add Balance	Retirements							Bal	PSC Method	Avg Age
		64 - 92	93	94	95	96	97	98			
64	\$0								\$0.00	33.5	
65	\$0								\$0.00	32.5	
66	\$0								\$0.00	31.5	
67	\$0								\$0.00	30.5	
68	\$0								\$0.00	29.5	
69	\$0								\$0.00	28.5	
70	\$0								\$0.00	27.5	
71	\$0								\$0.00	26.5	
72	\$0								\$0.01	25.5	
73	\$0								\$0.00	24.5	
74	\$0								\$0.00	23.5	
75	\$0								\$0.00	22.5	
76	\$0								\$0.00	21.5	
77	\$0								\$0.00	20.5	
78	\$0								\$0.00	19.5	
79	\$523	\$523.45							\$0.00	18.5	
80	\$46,255	\$6,516.45	\$1,423	\$119	\$593	1681.53	711.72		\$35,230.14	17.5	616527.5
81	\$43,580	\$4,712.48	\$1,805	\$120	\$963	1926.21	481.32		\$33,572.07	16.5	553939.2
82	\$19,888	\$2,458.91	\$732		\$1,318	586.19	1171.68		\$13,620.78	15.5	211122.1
83	\$24,640	\$2,448.59	\$807	\$134	\$1,614	269.54			\$19,366.56	14.5	280815.1
84	\$21,660	\$2,055.04		\$356	\$178	1069.04	356.46		\$17,644.77	13.5	238204.4
85	\$30,261	\$1,594.52	\$559	\$546		272.95			\$27,288.00	12.5	341100
86	\$25,540	\$993.87		\$250	\$501	1502.89			\$22,291.83	11.5	256356
87	\$28,287	\$552.29	\$227	\$227	\$227	1819.08	227.33		\$25,006.30	10.5	262566.2
88	\$23,465	\$604.00	\$240			514.55			\$22,106.30	9.5	210009.8
89	\$22,231	\$0.00		\$220	\$473	1199.46	236.5		\$20,102.50	8.5	170871.3
90	\$17,047	\$0.00			\$640	213.53			\$16,193.36	7.5	121450.2
91	\$12,514	\$0.00				186.78			\$12,327.59	6.5	80129.34
92	\$20,029	\$36.08		\$136	\$384	128.11	128.11		\$19,217.21	5.5	105694.7
93	\$32,730	\$0.00			\$185	184.91	369.82		\$31,990.22	4.5	143956
94	\$31,840	\$0.00		\$252	\$261	261.06			\$31,066.02	3.5	106731.1
95	\$45,373				\$441	611.5			\$44,317.56	2.5	110793.9
96	\$41,261						200.95		\$41,060.10	1.5	61590.15
97	\$27,415								\$27,414.55	0.5	13707.28
98	\$0								\$0.00		
99	\$0								\$0.00		
	\$514,540	\$22,496	\$5,795	\$2,361	\$7,778	\$12,410	\$3,884		\$459,816		8.45

\$514,539.63  
\$459,815.86  
\$54,723.77

Yr	Add Balance	Retirements							Bal	PSC Method	Avg Age
		64 - 92	93	94	95	96	97	98			
64	\$95,421	\$16,868	\$3,881	\$4,219	\$928.18	\$1,768.06	\$506.28	\$67,250.86	33.5	2252904	
65	\$320	\$320						\$0.00	32.5		
66	\$1,252	\$1,252						\$0.00	31.5		
67	\$10,409	\$998	\$492	\$323	\$327.98		\$163.84	\$8,199.50	30.5	250084.8	
68	\$5,388	\$1,723	\$379	\$506				\$2,779.96	29.5	82008.82	
69	\$9,418	\$941	\$547					\$7,930.14	28.5	226009	
70	\$11,355	\$0		\$392			\$391.60	\$10,571.85	27.5	290725.9	
71	\$9,082	\$0	\$3,027	\$356				\$5,698.51	26.5	151010.5	
72	\$5,582	\$346	\$2,618			\$327.18		\$2,290.40	25.5	58405.2	
73	\$4,642	\$656	\$997	\$332				\$2,657.30	24.5	65103.85	
74	\$10,018	\$2,921	\$296	\$591				\$6,209.98	23.5	145934.5	
75	\$8,048	\$571		\$997				\$6,480.44	22.5	145809.9	
76	\$9,440	\$242	\$746	\$497		\$248.56		\$7,706.60	21.5	165691.9	
77	\$8,284	\$635	\$264			\$527.53		\$6,857.50	20.5	140578.8	
78	\$18,640	\$1,684	\$559	\$745	\$1,117.98	\$559.00	\$186.33	\$13,788.42	19.5	268874.2	
79	\$18,028	\$2,547	\$407	\$1,086	\$543.20			\$13,443.65	18.5	248707.5	
80	\$0	\$0						\$0.00	17.5		
81	\$0	\$0						\$0.00	16.5		
82	\$0	\$0						\$0.00	15.5		
83	\$0	\$0						\$0.00	14.5		
84	\$0	\$0						\$0.00	13.5		
85	\$6,931	\$0						\$6,931.00	12.5	86637.5	
86	\$0	\$0						\$0.00	11.5		
87	\$0	\$0						\$0.00	10.5		
88	\$0	\$0						\$0.00	9.5		
89	\$0	\$0						\$0.00	8.5		
90	\$0	\$0						\$0.00	7.5		
91	\$0	\$0						\$0.00	6.5		
92	\$0	\$0						\$0.00	5.5		
93	\$0	\$0						\$0.00	4.5		
94	\$0	\$0						\$0.00	3.5		
95	\$0							\$0.00	2.5		
96	\$0							\$0.00	1.5		
97	\$0							\$0.00	0.5		
98	\$0							\$0.00			
99	\$0							\$0.00			
	\$232,258	\$31,604	\$14,212	\$10,050	\$2,917	\$3,430	\$1,248	\$168,796		27.12	

\$232,257.55  
 \$168,796.11  
\$63,461.44

Yr	Add Balance	Retirements							PSC Method	Avg age	
		64 - 92	93	94	95	96	97	98			
64	\$28,966	\$504		\$4,369	1300.63	1398.78	26.17		\$21,387.71	33.5	716488.3
65	\$45	\$45							\$0.00	32.5	
66	\$0								\$0.00	31.5	
67	\$1,777	\$303		\$89	22.33	44.66			\$1,317.69	30.5	40189.55
68	\$777			\$52		51.8			\$673.40	29.5	19665.3
69	\$1,832			\$121	60.26	120.52			\$1,530.57	28.5	43621.25
70	\$2,608			\$40	80.02	120.03			\$2,367.85	27.5	65115.88
71	\$0								\$0.00	26.5	
72	\$2,286	\$340			60.93				\$1,884.94	25.5	48065.97
73	\$584			\$195					\$389.38	24.5	9539.81
74	\$332								\$331.87	23.5	7798.945
75	\$559			\$47					\$512.66	22.5	11534.85
76	\$1,461	\$45			123.96				\$1,292.29	21.5	27784.24
77	\$2,483	\$90		\$36	72.08				\$2,284.66	20.5	46835.53
78	\$10,291	\$302		\$265	132.57	88.38	44.19		\$9,458.20	19.5	184434.9
79	\$7,864	\$49		\$209	157.08				\$7,447.96	18.5	137787.3
80	\$15,473	\$398							\$15,075.64	17.5	263823.7
81	\$16,533								\$16,533.00	16.5	272794.5
82	\$4,366	\$66							\$4,320.09	15.5	66961.4
83	\$13,368	\$690							\$12,677.20	14.5	183819.4
84	\$11,955								\$11,954.52	13.5	161386
85	\$15,568	\$2,481							\$13,086.80	12.5	163585
86	\$11,642								\$11,641.73	11.5	133879.9
87	\$2,039								\$2,038.92	10.5	21408.66
88	\$20,054	\$109		\$31	30.91				\$19,883.51	9.5	188893.3
89	\$1,989								\$1,988.76	8.5	16904.46
90	\$7,032				70.82				\$6,961.39	7.5	52210.43
91	\$8,645								\$8,644.72	6.5	56190.68
92	\$21,481								\$21,480.53	5.5	118142.9
93	\$3,894								\$3,894.02	4.5	17523.09
94	\$33,346				996.12				\$32,349.81	3.5	113223.6
95	\$14,214				134.54	63.6			\$14,015.60	2.5	35039
96	\$9,333								\$9,333.47	1.5	14000.21
97	\$2,373								\$2,372.90	0.5	1188.45
98									\$0.00		
99									\$0.00		
		\$275,207	\$5,422	\$5,453	\$3,242	\$1,688	\$70		\$259,131.59		12.50
									\$275,207.27		
									\$259,131.59		
									<u>\$18,075.68</u>		

382 Meter installations

Yr	Add Balance	Retirements						98	Bal	PSC Method	Avg age
		64-	92	93	94	95	96				
64	\$13,888		\$72	\$683	\$742	163.24	311.6	89.04	\$11,827.48	33.5	396220.6
65	\$0								\$0.00	32.5	
66	\$0								\$0.00	31.5	
67	\$4,070	\$630		\$178	\$119	118.64		59.31	\$2,965.50	30.5	90447.75
68	\$2,035			\$211	\$281				\$1,543.81	29.5	45542.4
69	\$2,683			\$173					\$2,509.90	28.5	71532.15
70	\$3,833				\$132			132.24	\$3,568.59	27.5	98136.23
71	\$2,726			\$909	\$107				\$1,710.46	26.5	45327.19
72	\$4,067			\$2,067			250.06		\$1,750.28	25.5	44632.14
73	\$3,448			\$862	\$287				\$2,298.68	24.5	56317.66
74	\$2,276			\$95	\$190				\$1,991.51	23.5	46800.49
75	\$1,024				\$137				\$887.46	22.5	19967.85
76	\$1,198			\$97	\$65		32.32		\$1,003.78	21.5	21581.27
77	\$358	\$5		\$12			24.41		\$316.42	20.5	6486.61
78	\$1,072	\$5		\$35	\$47	70.38	34.76	11.73	\$868.02	19.5	16926.39
79	\$1,377	\$20		\$36	\$95	47.6	12.61		\$1,166.20	18.5	21574.7
80	\$2,699	\$20		\$96	\$8	40	103	48	\$2,384.00	17.5	41720
81	\$13,163	\$20		\$610	\$41	325.52	651.17	162.76	\$11,352.51	16.5	187316.4
82	\$5,981			\$251		452.34	201.1	402.08	\$4,674.18	15.5	72449.79
83	\$2,407	\$26		\$87	\$14	173.16	29.22		\$2,077.92	14.5	30129.84
84	\$2,855				\$52	25.95	182.15	51.9	\$2,543.10	13.5	34331.85
85	\$5,640	\$13		\$106	\$106		53.24		\$5,361.08	12.5	67013.5
86	\$2,334				\$24	76.9	142.56		\$2,090.72	11.5	24043.28
87	\$1,300			\$11	\$11	10.66	63.44	10.66	\$1,193.92	10.5	12536.16
88	\$3,020			\$32			98.65		\$2,889.92	9.5	27454.24
89	\$2,543				\$25	54.12	136.08	27.06	\$2,299.86	8.5	19548.81
90	\$1,640					61.47	20.9		\$1,557.24	7.5	11679.3
91	\$629						9.39		\$619.53	6.5	4026.945
92	\$0								\$0.00	5.5	
93	\$1,156					6.38	6.38	12.76	\$1,130.58	4.5	5087.61
94	\$1,446				\$7	9.21	7.32		\$1,421.86	3.5	4976.51
95	\$2,354					19.17	13.36		\$2,320.99	2.5	5802.475
96	\$2,232							16.99	\$2,214.56	1.5	3321.84
97	\$1,606								\$1,606.15	0.5	803.075
98									\$0.00		
99									\$0.00		
	\$97,058	\$811	\$6,549	\$2,489	\$1,655	\$2,384	\$1,025		\$82,146.21		18.67
									\$97,058.25		
									\$82,146.21		
									\$14,912.04		

Yr	Add Balance	Retirements							98	Bal	PSC Method	Avg age
		64 - 92	93	94	95	96	97					
64	\$5,484	\$2,206	\$168	\$142	169.92	74.34	122.13		\$2,601.90	33.5	87133.65	
65	\$0								\$0.00	32.5		
66	\$0								\$0.00	31.5		
67	\$262								\$262.00	30.5	7991	
68	\$310	\$103							\$207.00	29.5	6106.5	
69	\$317	\$68							\$249.00	28.5	7096.5	
70	\$589	\$527							\$62.00	27.5	1705	
71	\$16								\$16.00	26.5	424	
72	\$7								\$7.00	25.5	178.5	
73	\$444								\$444.00	24.5	10878	
74	\$101								\$101.00	23.5	2373.5	
75	\$102	\$29							\$73.50	22.5	1653.75	
76	\$214								\$214.00	21.5	4601	
77	\$433								\$433.00	20.5	8876.5	
78	\$1,798	\$19							\$1,779.39	19.5	34698.11	
79	\$1,485	\$1,255		\$39					\$190.35	18.5	3521.475	
80	\$6,718	\$797		\$81	40.59	85.03			\$5,714.66	17.5	100006.6	
81	\$1,409								\$1,409.00	16.5	23248.5	
82	\$1,132	\$14							\$1,117.79	15.5	17325.75	
83	\$3,119	\$13		\$382					\$2,723.80	14.5	39495.1	
84	\$1,893	\$66							\$1,826.69	13.5	24660.32	
85	\$3,788						60.52		\$3,727.83	12.5	46597.88	
86	\$3,251								\$3,251.00	11.5	37386.5	
87	\$1,956	\$326							\$1,630.36	10.5	17118.78	
88	\$4,584				25.6				\$4,558.40	9.5	43304.8	
89	\$3,016								\$3,015.67	8.5	25633.2	
90	\$2,747								\$2,746.92	7.5	20601.9	
91	\$4,480								\$4,479.75	6.5	29118.38	
92	\$21,253								\$21,253.22	5.5	116892.7	
93	\$12,716					111.99			\$12,603.79	4.5	56717.06	
94	\$6,368								\$6,368.05	3.5	22288.18	
95	\$9,081								\$9,081.34	2.5	22703.35	
96	\$9,205								\$9,205.38	1.5	13808.07	
97	\$8,817								\$8,817.11	0.5	4408.555	
98									\$0.00			
99									\$0.00			
	\$117,096	\$5,423	\$168	\$644	\$236	\$271	\$183		\$110,170.90		7.61	
									\$117,095.57			
									\$110,170.90			
									\$6,924.67			

384 Regulator Installations

Yr	Add Balance	Retirements							Bal	PSC Method	Avg age
		64-	92	93	94	95	96	97			
64	\$6	\$6							\$0.00	33.5	
65	\$0								\$0.00	32.5	
66	\$0								\$0.00	31.5	
67	\$0								\$0.00	30.5	
68	\$981	\$142	\$87	\$116		173.91	28.93		\$433.95	29.5	12801.53
69	\$1,018		\$66						\$952.32	28.5	27141.12
70	\$3,144			\$108			108.52		\$2,927.07	27.5	80494.43
71	\$2,611		\$870	\$102					\$1,638.31	26.5	43415.22
72	\$2,399		\$1,200			149.9			\$1,049.58	25.5	26764.29
73	\$1,310		\$328	\$109					\$873.32	24.5	21396.34
74	\$1,706		\$71	\$142					\$1,492.76	23.5	35079.86
75	\$450			\$60					\$390.00	22.5	8775
76	\$616		\$50	\$33		16.6			\$516.15	21.5	11097.23
77	\$266		\$9			18.41			\$238.42	20.5	4887.61
78	\$319	\$8	\$10	\$14	20.46	10.44	3.41		\$252.34	19.5	4920.63
79	\$606	\$24	\$15	\$41	20.44	4.4			\$500.78	18.5	9284.43
80	\$613		\$22	\$2	9.15	25.57	10.98		\$543.51	17.5	9511.425
81	\$477		\$22	\$1	11.84	22.64	5.92		\$412.92	16.5	6813.18
82	\$2,101		\$88		158.94	70.1	141.28		\$1,642.38	15.5	25456.89
83	\$2,715		\$99	\$16	197.4	33.65			\$2,368.80	14.5	34347.6
84	\$1,792			\$33	16.29	97.84	32.58		\$1,612.71	13.5	21771.59
85	\$2,774		\$44	\$53		26.12			\$2,651.25	12.5	33140.63
86	\$212			\$2	4.32	13.28			\$192.24	11.5	2210.76
87	\$38		\$0.31	\$0.31	0.31	2.04	0.31		\$4.72	10.5	364.56
88	\$0								\$0.00	9.5	
89	\$358			3.63	7.62	19.3	3.81		\$324.03	8.5	2754.255
90	\$149				5.61	1.56			\$142.12	7.5	1065.9
91	\$109					1.63			\$107.43	6.5	698.295
92	\$902			\$6	17.7	5.9	5.9		\$866.71	5.5	4766.905
93	\$1,138				6.29	6.29	12.58		\$1,113.19	4.5	5009.355
94	\$773			\$6		6.24			\$760.79	3.5	2662.765
95	\$1,807				14.06	11.89			\$1,780.74	2.5	4451.85
96	\$1,386						8.51		\$1,377.84	1.5	2066.76
97	\$1,140								\$1,140.11	0.5	570.055
98									\$0.00		
99									\$0.00		
	\$3,917	\$180	\$2,981	\$849	\$490	\$717.71	\$363		\$28,336.49		15.66
									\$33,917.43		
									\$28,336.49		
									<u>\$5,580.94</u>		



M 387 Other Equipment

Yr	Add Balance	Retirements							Bal	PSC Method	Avg age
		64 - 92	93	94	95	96	97	98			
64	\$2,055	\$2,055							\$0 00	33.5	
65	\$0								\$0 00	32.5	
66	\$0								\$0 00	31.5	
67	\$302	\$302							\$0 00	30.5	
68	\$0								\$0 00	29.5	
69	\$0								\$0 00	28.5	
70	\$11	\$11							\$0 00	27.5	
71	\$0								\$0 00	26.5	
72	\$0								\$0 00	25.5	
73	\$706	\$706							\$0 00	24.5	
74	\$0								\$0 00	23.5	
75	\$0								\$0 00	22.5	
76	\$79	\$79							\$0 00	21.5	
77	\$0								\$0 00	20.5	
78	\$81	\$81							\$0 00	19.5	
79	\$0								\$0 00	18.5	
80	\$573	\$573							\$0 00	17.5	
81	\$72	\$72							\$0 00	16.5	
82	\$0								\$0 00	15.5	
83	\$0								\$0 00	14.5	
84	\$0								\$0 00	13.5	
85	\$0								\$0 00	12.5	
86	\$0								\$0 00	11.5	
87	\$0								\$0 00	10.5	
88	\$0								\$0 00	9.5	
89	\$19,127								\$19,126.88	8.5 162578.5	
90	\$0								\$0 00	7.5	
91	\$17,454								\$17,453.92	6.5 113450.5	
92	\$5,488								\$5,488.43	5.5 30186.37	
93	\$5,798								\$5,798.02	4.5 26091.09	
94	\$12,311								\$12,311.20	3.5 43089.2	
95	\$1,260								\$1,260.49	2.5 3151.225	
96	\$0								\$0 00	1.5	
97	\$597								\$596.58	0.5 298.29	
98									\$0 00		
99									\$0 00		
	\$65,914	\$3,879							\$62,035.52	6.11	
									\$65,914.02		
									\$62,035.52		
									\$3,878.50		

Yr	Add Balance	Retirements							Bal	PSC Method	Avg age
		64 - 92	93	94	95	96	97	98			
64	\$0							\$0.00	33.5		
65	\$0							\$0.00	32.5		
66	\$0							\$0.00	31.5		
67	\$0							\$0.00	30.5		
68	\$0							\$0.00	29.5		
69	\$0							\$0.00	28.5		
70	\$0							\$0.00	27.5		
71	\$0							\$0.00	26.5		
72	\$1,174							\$1,174.00	25.5	299.37	
73	\$0							\$0.00	24.5		
74	\$0							\$0.00	23.5		
75	\$0							\$0.00	22.5		
76	\$0							\$0.00	21.5		
77	\$0							\$0.00	20.5		
78	\$0							\$0.00	19.5		
79	\$0							\$0.00	18.5		
80	\$0							\$0.00	17.5		
81	\$0							\$0.00	16.5		
82	\$0							\$0.00	15.5		
83	\$0							\$0.00	14.5		
84	\$6,674							\$6,674.05	13.5	90099.68	
85	\$0							\$0.00	12.5		
86	\$0							\$0.00	11.5		
87	\$0							\$0.00	10.5		
88	\$0							\$0.00	9.5		
89	\$1,055							\$1,054.94	8.5	8966.99	
90	\$525		524.76					\$0.00	7.5		
91	(\$0)							(\$0.00)	6.5		
92	\$29,890		\$436					\$29,454.18	5.5	16,998	
93	(\$0)							(\$0.00)	4.5		
94	\$0							\$0.00	3.5		
95	\$0							\$0.00	2.5		
96	\$0							\$0.00	1.5		
97	\$13,236							\$13,235.55	0.5	6617.775	
98								\$0.00			
99								\$0.00			
	\$52,554		\$961					\$51,592.72		5.77	
								\$52,553.78			
								\$51,592.72			
								\$961.06			

390 Structures & Improvements

Yr	Additions Balance	Retirements							Bal	PSC Method	Avg Age
		64- 92	93	94	95	96	97	98			
64	\$3,103	\$3,103							\$0.00	33.5	
65									\$0.00	32.5	
66									\$0.00	31.5	
67	\$47	\$47							\$0.00	30.5	
68									\$0.00	29.5	
69									\$0.00	28.5	
70	\$87	\$87							\$0.00	27.5	
71									\$0.00	26.5	
72									\$0.00	25.5	
73	\$3,990	\$3,990							\$0.00	24.5	
74									\$0.00	23.5	
75									\$0.00	22.5	
76									\$0.00	21.5	
77									\$0.00	20.5	
78									\$0.00	19.5	
79									\$0.00	18.5	
80									\$0.00	17.5	
81									\$0.00	16.5	
82									\$0.00	15.5	
83									\$0.00	14.5	
84	\$83,842	\$13,098						\$70,744.24	13.5	955047.2	
85								\$0.00	12.5		
86	\$2,427			\$1,975				\$452.36	11.5	5202.1	
87	\$833							\$833.22	10.5	8748.8	
88								\$0.00	9.5		
89								\$0.00	8.5		
90	\$45,804							\$45,803.55	7.5	343526.6	
91	\$665							\$665.11	6.5	4323.2	
92								\$0.00	5.5		
93								\$0.00	4.5		
94	\$2,946							\$2,945.74	3.5	10310.1	
95								\$0.00	2.5		
96								\$0.00	1.5		
97								\$0.00	0.5		
98											
99											
	\$143,744	\$20,325		\$1,975				\$121,444.22			10.9
								\$143,744.40			
								\$121,444.22			
								\$22,300.18			

Yr	Additions Balance	Retirements							Bal	PSC Method	Avg Age
		64-	92	93	94	95	96	97			
64	\$3,379	\$3,379							\$0.00	33.5	
65									\$0.00	32.5	
66									\$0.00	31.5	
67									\$0.00	30.5	
68									\$0.00	29.5	
69	\$410		409.58						\$0.00	28.5	
70									\$0.00	27.5	
71									\$0.00	26.5	
72	\$248		247.76						\$0.00	25.5	
73	\$663		424.72					\$238.02	24.5	5831.5	
74	\$57							\$57.00	23.5	1339.5	
75	\$68							\$68.07	22.5	1531.6	
76	\$1,158		1143.49					\$14.51	21.5	312.0	
77	\$1,525							\$1,525.00	20.5	31262.5	
78	\$1,651		1610.93					\$40.07	19.5	781.4	
79	\$354							\$354.00	18.5	6549.0	
80	\$1,430		9.35					\$1,420.62	17.5	24860.9	
81	\$1,146							\$1,146.00	16.5	18909.0	
82	\$601		205					\$396.00	15.5	6138.0	
83	\$482							\$482.00	14.5	6989.0	
84	\$764							\$764.00	13.5	10314.0	
85	\$308							\$308.00	12.5	3850.0	
86	\$222							\$221.59	11.5	2548.3	
87								\$0.00	10.5		
88	\$0							\$0.00	9.5		
89								\$0.00	8.5		
90	\$16,188							\$16,187.88	7.5	121409.1	
91	\$18,197							\$18,197.05	6.5	118280.8	
92	\$627							\$626.91	5.5	3448.0	
93								\$0.00	4.5		
94	\$405							\$405.00	3.5	1417.5	
95								\$0.00	2.5		
96								\$0.00	1.5		
97								\$0.00	0.5		
98											
99											
	\$49,882	\$3,379	\$4,051					\$42,451.72			8.6
								\$49,881.99			
								\$42,451.72			
								\$7,430.27			

Yr	Additions Balance	Retirements							Bal	PSC Method	Avg Age
		64 - 92	93	94	95	96	97	98			
64	\$500	\$500							\$0 00	33.5	
65									\$0 00	32.5	
66									\$0 00	31.5	
67									\$0 00	30.5	
68									\$0 00	29.5	
69									\$0 00	28.5	
70									\$0 00	27.5	
71									\$0 00	26.5	
72									\$0 00	25.5	
73									\$0 00	24.5	
74	\$296	\$296							\$0 00	23.5	
75									\$0 00	22.5	
76	\$3,577	\$3,577							\$0 00	21.5	
77	\$209	\$209							\$0 00	20.5	
78	\$270	\$104	166						\$0 00	19.5	
79	\$135	\$0	135						\$0 00	18.5	
80	\$26	\$0						\$26.25	17.5	459.4	
81	\$4,526	\$3,876	650						\$0 00	16.5	
82		\$0							\$0 00	15.5	
83		\$0							\$0 00	14.5	
84		\$0							\$0 00	13.5	
85		\$0							\$0 00	12.5	
86	\$365	\$0	365						\$0 00	11.5	
87	\$2,805	\$2,305	500						\$0 00	10.5	
88									\$0 00	9.5	
89									\$0 00	8.5	
90	\$2,434					551.19		\$1,882.56	7.5	14119.2	
91	\$5,632				5632.2			\$0 00	6.5		
92								\$0 00	5.5		
93								\$0 00	4.5		
94	\$1,558							\$1,558.35	3.5	5454.2	
95	\$11,080							\$11,080.00	2.5	27700.0	
96	\$1,294							\$1,293.98	1.5	1941.0	
97								\$0 00	0.5		
98											
99											
	\$34,707	10,867	\$1,816		\$5,632	\$551		\$15,841.14			3.1

\$34,707.28  
\$15,841.14  
\$18,866.14

391 - 3 Office Computers

Yr	Additions Balance	Retirements							Bal	PSC Method	Avg Age
		64 - 92	93	94	95	96	97	98			
64									\$0.00	33.5	
65									\$0.00	32.5	
66									\$0.00	31.5	
67									\$0.00	30.5	
68									\$0.00	29.5	
69									\$0.00	28.5	
70									\$0.00	27.5	
71									\$0.00	26.5	
72									\$0.00	25.5	
73									\$0.00	24.5	
74									\$0.00	23.5	
75									\$0.00	22.5	
76									\$0.00	21.5	
77	\$7,115	\$7,115							\$0.00	20.5	
78									\$0.00	19.5	
79									\$0.00	18.5	
80									\$0.00	17.5	
81	\$1,500	\$1,500							\$0.00	16.5	
82	\$27,777	\$27,777							\$0.00	15.5	
83									\$0.00	14.5	
84	\$62,752	\$62,752							\$0.00	13.5	
85									\$0.00	12.5	
86	\$5,606		410	\$5,047	149.53				\$0.00	11.5	0.0
87	\$5,727	\$726			524.95		4475.42		\$0.00	10.5	
88									\$0.00	9.5	
89	\$536						536.12		\$0.00	8.5	
90	\$5,940				551.19	-551.19	5939.88		\$0.00	7.5	
91	\$10,405						4535.05	\$5,870.13	6.5	38155.8	
92	\$4,349				1081.2		2282.15	\$985.80	5.5	5421.9	
93	\$5,127						440.13	\$4,686.89	4.5	21091.0	
94	\$2,382							\$2,382.42	3.5	8338.5	
95	\$6,124							\$6,123.56	2.5	15308.9	
96	\$30,426							\$30,425.68	1.5	45638.5	
97	\$21,241							\$21,241.48	0.5	10620.7	
98											
99											
	\$197,008	\$99,870	\$410	\$5,047	\$2,307	(\$551)	\$18,209	\$71,715.96			2.0

\$197,007.68  
 \$71,715.96  
\$125,291.72

392 Transportation Equipment

Yr	Additions Balance	Retirements							Bal	PSC Method	Avg Age
		64	92	93	94	95	96	97			
64	\$7,023	\$7,023							\$0.00	33.5	
65									\$0.00	32.5	
66									\$0.00	31.5	
67									\$0.00	30.5	
68									\$0.00	29.5	
69									\$0.00	28.5	
70	\$188	\$188							\$0.00	27.5	
71									\$0.00	26.5	
72									\$0.00	25.5	
73									\$0.00	24.5	
74	\$8,883	\$8,883							\$0.00	23.5	
75									\$0.00	22.5	
76	\$7,280	\$7,280							\$0.00	21.5	
77									\$0.00	20.5	
78	\$5,513	\$5,513							\$0.00	19.5	
79	\$5,996	\$5,996							\$0.00	18.5	
80	\$12,385			\$10,614				\$1,770.72	17.5	30967.6	
81									\$0.00	16.5	
82									\$0.00	15.5	
83	\$11,506	\$11,392	114					(\$0.00)	14.5		
84									\$0.00	13.5	
85	\$273		273.28						\$0.00	12.5	
86	\$50,046.51	\$14,330	11243.46	\$13,448	11024.7				\$0.00	11.5	0.0
87									\$0.00	10.5	
88									\$0.00	9.5	
89									\$0.00	8.5	
90	\$46,575			\$18,414	13114			\$15,047.00	7.5	112852.5	
91									\$0.00	6.5	
92	\$1,898							\$1,897.66	5.5	10437.1	
93	\$36,048							\$36,047.90	4.5	162215.6	
94	\$65,567				22800			\$42,767.08	3.5	149684.8	
95	\$40,901							\$40,900.73	2.5	102251.8	
96								\$0.00	1.5		
97								\$0.00	0.5		
98											
99											
	\$300,083	\$60,006	\$11,631	\$42,477	\$46,939			\$138,431.09			4.1

\$300,083.09  
\$138,431.09  
\$161,652.00

394 Tools, Shop & Garage Equipment

Yr	Additions Balance	Retirements							Bal	PSC Method	Avg Age
		64-	92	93	94	95	96	97			
64	\$362	\$10	292						\$59.84	33.5	2004.6
65									\$0.00	32.5	
66									\$0.00	31.5	
67	\$387	\$157	30						\$192.24	30.5	5863.3
68	\$449		448.8						\$0.00	29.5	
69	\$506		506.26						\$0.00	28.5	
70	\$1,261		661						\$599.51	27.5	16486.5
71	\$614		614.44						\$0.00	26.5	
72	\$237		236.91						\$0.00	25.5	
73	\$885		884.8						\$0.00	24.5	
74	\$471		411						\$60.18	23.5	1414.2
75	\$439		367						\$72.29	22.5	1626.5
76	\$800		799.6						\$0.00	21.5	
77	\$381		381.42						\$0.00	20.5	
78	\$230				82				\$147.82	19.5	2882.5
79	\$2,239	\$349	1081.44						\$809.21	18.5	14970.4
80	\$4,697	\$1,084	1288.74		249.68				\$2,074.02	17.5	36295.4
81	\$3,903		1752.29						\$2,150.54	16.5	35483.9
82	\$1,725		1053.43						\$671.43	15.5	10407.2
83	\$4,107		2997.7						\$1,109.46	14.5	16087.2
84	\$1,902		603.48		158.14				\$1,140.73	13.5	15399.9
85	\$3,703		1528.93		230.95				\$1,942.84	12.5	24285.5
86	\$1,358		1344.61						\$13.40	11.5	154.1
87	\$2,641								\$2,640.98	10.5	27730.3
88									\$0.00	9.5	
89									\$0.00	8.5	
90									\$0.00	7.5	
91									\$0.00	6.5	
92									\$0.00	5.5	
93	\$5,385								\$5,384.76	4.5	24231.4
94	\$1,195								\$1,194.74	3.5	4181.6
95									\$0.00	2.5	
96									\$0.00	1.5	
97									\$0.00	0.5	
98											
99											
	\$39,877	\$1,600	\$17,292		\$721				\$20,264		15.9
									\$39,876.85		
									\$20,263.99		
									<u>\$19,612.86</u>		



396 Power Operated Equipment

Yr	Additions Balance	Retirements						98	Bal	PSC Method	Avg Age
		64 - 92	93	94	95	96	97				
64								\$0.00	33.5		
65								\$0.00	32.5		
66								\$0.00	31.5		
67								\$0.00	30.5		
68								\$0.00	29.5		
69								\$0.00	28.5		
70								\$0.00	27.5		
71								\$0.00	26.5		
72								\$0.00	25.5		
73								\$0.00	24.5		
74	\$40	\$40						\$0.00	23.5		
75								\$0.00	22.5		
76								\$0.00	21.5		
77								\$0.00	20.5		
78	\$8,500	\$8,500						\$0.00	19.5		
79	\$28,061	\$24,999						\$3,062.80	18.5	56661.8	
80	\$16,331	\$10,968	\$2,820					\$2,542.91	17.5	44500.9	
81	\$893		\$738					\$154.94	16.5	2556.5	
82								\$0.00	15.5		
83								\$0.00	14.5		
84	\$1,103							\$1,102.80	13.5	14887.8	
85								\$0.00	12.5		
86								\$0.00	11.5		
87	\$0							\$0.00	10.5		
88								\$0.00	9.5		
89								\$0.00	8.5		
90	\$21,764				21764.22			\$0.00	7.5		
91								\$0.00	6.5		
92								\$0.00	5.5		
93	\$2,921							\$2,920.83	4.5	13143.7	
94	\$60,098							\$60,098.02	3.5	210343.1	
95	\$29,015							\$29,014.51	2.5	72536.3	
96								\$0.00	1.5		
97								\$0.00	0.5		
98											
99											
	\$168,726	\$44,506	\$3,558		\$21,764			\$98,897		7.6	
								\$168,725.53			
								\$98,896.81			
								<u>\$69,828.72</u>			

397 Communication Equipment

Yr	Additions Balance	Retirements							Bal	PSC Method	Avg Age
		64 - 92	93	94	95	96	97	98			
64									\$0.00	33.5	
65									\$0.00	32.5	
66									\$0.00	31.5	
67									\$0.00	30.5	
68									\$0.00	29.5	
69									\$0.00	28.5	
70									\$0.00	27.5	
71									\$0.00	26.5	
72									\$0.00	25.5	
73									\$0.00	24.5	
74	\$859	\$859							\$0.00	23.5	
75									\$0.00	22.5	
76									\$0.00	21.5	
77									\$0.00	20.5	
78	\$381	\$381							\$0.00	19.5	
79	\$296	\$296							\$0.00	18.5	
80	\$8,500	\$219	496.68			2394.78		\$5,389.10	17.5	94309.3	
81	\$831	\$365			325.9			\$140.78	16.5	2322.9	
82								\$0.00	15.5		
83	\$1,677				390.45			\$1,286.23	14.5	18650.3	
84	\$1,125							\$1,125.05	13.5	15188.2	
85								\$0.00	12.5		
86	\$584		584.01					\$0.00	11.5		
87	\$2,515		1155					\$1,360.23	10.5	14282.4	
88								\$0.00	9.5		
89								\$0.00	8.5		
90	\$1,671							\$1,671.32	7.5	12534.9	
91								\$0.00	6.5		
92	\$1,092							\$1,091.80	5.5	6004.9	
93	\$4,037							\$4,037.28	4.5	18167.8	
94	\$0							\$0.00	3.5		
95	\$15,168							\$15,167.54	2.5	37918.9	
96								\$0.00	1.5		
97	\$1,124							\$1,124.13	0.5	562.1	
98											
99											
	\$39,859	\$2,119	\$2,236		\$716		\$2,395	\$32,393		9.4	
								\$39,859.04			
								\$32,393.46			
								<u>\$7,465.58</u>			