

REQUEST TO ESTABLISH DOCKET
(PLEASE TYPE)

Date 01/14/03

Docket No. 030048 - 6U

1. Division Name/Staff Name ECR/P. Lee *PSJ JS*

2. OPR ECR/P. Lee

3. OCR AUS/Mills

4. Suggested Docket Title 2003 Depreciation Study for Indiantown Gas Company

5. Suggested Docket Mailing List (attach separate sheet if necessary)

- A. Provide NAMES ONLY for regulated companies or ACRONYMS ONLY regulated industries, as shown in Rule 25-22.104, F.A.C.
- B. Provide COMPLETE name and address for all others. (Match representatives to clients.)

1. Parties and their representatives (if any)

<u>Indiantown Gas Company</u>	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

2. Interested Persons and their representatives (if any)

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

6. Check one:

- Documentation is attached.
- Documentation will be provided with the recommendation.

INDIANTOWN

Gas company, inc.



CLEAN AND EFFICIENT NATURAL GAS AND PROPANE GAS FOR ALL YOUR ENERGY NEEDS

January 9, 2003

Ms. Pat Lee
Division of Economic Regulation
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Depreciation Study for Indiantown Gas Company

Dear Ms. Lee:

Enclosed please find the depreciation study for Indiantown Gas Company for the period January 1998 through October 2002. We are not requesting any changes to the currently enacted depreciation rates. There have been no significant changes in our service territory in the past five years nor are there any expected in the immediate future.

If you have any questions, please contact me at your convenience. Thank you.

Sincerely,

Melissa M. Powers
Chief Financial Officer
Indiantown Gas Company

LOCAL GOVERNMENT

03 JAN 13 2003 06

2003 JAN 13 10:00 AM

INDIANTOWN GAS CO
2003 DEPRECIATION STUDY
PLANT ACTIVITY JAN 1986 - OCT 2002

ACCOUNT	Acquisition Yr	Depreciation Rate	1998						1999						2000									
			BEG BAL	ADDN'S	RETM'TS	ADJ'T'S	TRANSFERS	END BAL	BEG BAL	ADDN'S	RETM'TS	ADJ'T'S	TRANSFERS	END BAL	BEG BAL	ADDN'S	RETM'TS	ADJ'T'S	TRANSFERS	END BAL				
GAS DISTRIBUTION																								
303 Misc - Intangible Plant	1972	3.00%	101,492				101,492	101,492					101,492	101,492					101,492					
376 Mains - Steel	1970-82	2.30%	334,511		-1058		333,453	333,453			1828	-9471	325,811	325,811	4853				330,864					
376 Mains - Plastic	1970-82	3.50%	100,918	2598			103,514	103,514	2802				106,416	106,416					106,416					
378 M&R Equipment - General	1970-87	2.70%	47,581				47,581	47,581	6177	-30335	4745		28,188	28,188	20947				49,115					
380 Services - Steel	1989-82	2.80%	34,143		-3281		30,862	30,862			4427	-14174	21,105	21,105					21,105					
380 Services - Plastic	1989-82	2.80%	15,280	2804			17,884	17,884	2880				20,544	20,544	231				20,775					
381 Meters	1970-87	3.70%	39,234	2817	-54		41,797	41,797	2136	1373		-8140	37,186	37,186	273				37,439					
382 Meter Installations	1973-82	1.80%	8530	552	-458		8,624	8,624	1288		844	-4412	4,154	4,154	44	-264			3,934					
383 House Regulators	1970-82	3.20%	11,359		-40		11,319	11,319	706		472		10,848	10,848	297				11,145					
384 House Regulators - Installations	1974-82	0.00%	2,425				2,425	2,425				-2425	0	0					0					
385 M&R Equipment - Industrial	1970-82	3.80%	100,995				100,995	100,995	1579		-4745		97,829	97,829					97,829					
							0	0					0	0					0					
Total Distribution			794,446	8,371	(4,901)	0	797,918	797,918	17,478	(30,335)	8,745	(40,271)	753,533	753,533	28,845	(284)	0		779,914					
GENERAL PLANT																								
390 Structures & Improvements	1989	3.20%	3,485				3,485	3,485				9000	12,485	12,485	158358	-3485			165,358					
391 Office Furniture & Equipment	1970		86279				86279	86279		-86279			0	0					0					
391.2 Office Furniture	1970	6.67%	0				0	0			32417		32,417	32,417	21802	-32417			21,802					
391.4 Computer Equip - Post '92 Adds	1992	1.20%	0				0	0			33862		33,862	33,862	7035	-11402			29,495					
392 Transportation Equip		15.00%	70550	55822	-29388	1888.89	98,853	88852.89					98,853	98,853	23405	-102			121,858					
394 Tools, Shop, Garage Equip	1972	4.90%	5281				5,281	5,281					5,281	5,281	1458	-784			5,925					
396 Power Operated Equip	1986	6.70%	9824				9,824	9,824					9,824	9,824					9,824					
397 Communications Equip	1997	8.40%	1502				1,502	1,502				1502	3,004	3,004	3633	-3004			3,633					
Total General			158,901	55,822	(29,388)	1,889	185,004	185,004	0	0	0	10,502	195,506	195,506	213,891	(51,204)	0		357,993					
Total Plant			951,347	84,193	(34,289)	1,889	982,920	982,920	17,478	(30,335)	8,745	(28,769)	949,039	949,039	240,338	(51,488)	0		1,137,907					
CAPITAL RECOVERY SCHEDULE																								
376.2 Mains Replacement													0		-2783	-8745	40271	28,743	28,743					
GRAND TOTAL													\$982,920	\$17,478	(\$33,118)	\$0	\$10,502	\$977,782	\$977,782	\$240,338	(\$51,488)	\$0	\$0	\$1,166,650

ACCOUNT	Acquisition Yr	Depreciation Rate	2001						2002 (through October 2002)					
			BEG BAL	ADDN'S	RETM'TS	ADJ'T'S	TRANSFERS	END BAL	BEG BAL	ADDN'S	RETM'TS	ADJ'T'S	TRANSFERS	END BAL
GAS DISTRIBUTION														
303 Misc - Intangible Plant	1972	3.00%	101,492				101,492	101,492					101,492	
376 Mains - Steel	1970-82	2.30%	330,864	1,803			332,267	332,267					332,267	
376 Mains - Plastic	1970-82	3.50%	106,416	5,152	(128)		111,442	111,442					111,442	
378 M&R Equipment - General	1970-87	2.70%	49,115		(3,307)		45,808	45,808					45,808	
380 Services - Steel	1989-82	2.80%	21,105				21,105	21,105					21,105	
380 Services - Plastic	1989-82	2.80%	20,775	2,655			23,630	23,630					23,630	
381 Meters	1970-87	3.70%	37,439		(195)		37,244	37,244					37,244	
382 Meter Installations	1973-82	1.80%	3,934	748			4,682	4,682					4,682	
383 House Regulators	1970-82	3.20%	11,145		(84)		11,061	11,061					11,061	
384 House Regulators - Installations	1974-82	0.00%	0				0	0					0	
385 M&R Equipment - Industrial	1970-82	3.80%	97,829				97,829	97,829					97,829	
							0	0					0	
Total Distribution			779,914	10,358	(3,712)	0	786,580	786,580	0	0	0		786,580	
GENERAL PLANT														
390 Structures & Improvements	1989	3.20%	165,358	6,537			171,895	171,895					171,895	
391 Office Furniture & Equipment	1970		0				0	0					0	
391.2 Office Furniture	1970	6.67%	21,802	8,988	(5,631)		25,139	25,139	2,635				27,774	
391.4 Computer Equip - Post '92 Adds	1992	1.20%	29,495				29,495	29,495	1,750				31,245	
392 Transportation Equip		15.00%	121,958				121,958	121,958	43,803				165,559	
394 Tools, Shop, Garage Equip	1972	4.90%	5,925				5,925	5,925					5,925	
396 Power Operated Equip	1986	6.70%	9,824				9,824	9,824					9,824	
397 Communications Equip	1997	8.40%	3,633	226	(226)		3,633	3,633					3,633	
Total General			357,993	15,731	(5,857)	0	367,867	367,867	47,988	0	0		415,855	
Total Plant			1,137,907	26,089	(9,569)	0	1,154,427	1,154,427	47,988	0	0		1,202,415	
CAPITAL RECOVERY SCHEDULE														
376.2 Mains Replacement													28,743	28,743
GRAND TOTAL			\$1,166,650	\$26,089	(\$13,819)	\$0	\$1,178,120	\$1,178,120	\$47,988	\$0	\$0	\$0	\$1,227,108	

ACCOUNT	1998							1999							2000										
	BEG BAL	ACCRUALS	RETMTS	GROSS SALV	COST OF REMOVAL	ADJT'S	END BAL	BEG BAL	ACCRUALS	RETMTS	GROSS SALV	COST OF REMOVAL	ADJT'S	TRANSFERS	END BAL	BEG BAL	ACCRUALS	RETMTS	GROSS SALV	COST OF REMOVAL	ADJT'S	TRANSFERS	END BAL		
GAS DISTRIBUTION																									
303.2 Misc - Intangible Plant	90979	4545				1	95,525	95525	1519				21	97,065	97065	3045								100,110	
376.17 Mains - Steel	120684	4332	-1058			71	124,028	124029	2882			7712	-7992	126,631	128631	7498							1828	135,958	
376.11 Mains - Plastic	137709	8901					148,510	148510	8486			-11096		144,910	144910	3725								148,635	
378.1 M&R Equipment - General	25627	1189				-238	26,578	26578	1285	-30335			311	(2,181)	-2181	938								(1,223)	
380.13 Services - Steel	17670	742	-3291			-94	15,327	15327	225				325	-13802	2,075	591						4427	591		
380.11 Services - Plastic	19382	993					20,355	20355	864				-887	20,332	20332	591								20,913	
381.1 Meters	12145	639	-54			10	12,740	12740	1415				526	-2517	12,164	1378							1373	14,913	
382.1 Meter Installations	3216	183	-470			-71	2,858	2858	73				-82	-2281	558	63								644	
383.1 House Regulators	2588	309	-40			-82	2,775	2775	343				218	-374	2,980	319								472	
384.1 House Regulators - Installations	1998	24				-14	2,008	2008	0				-10	-1898	0	0								0	
385.1 M&R Equipment - Industrial	26079	2777				50	27,908	27908	3655				808		32,398	32398	3522							35,881	
Total Distribution	457,357	24,534	(4,813)			(367)	476,611	476,611	21,757	(30,335)	0	0	(2,188)	(28,984)	438,903	438,903	21,858	0	0	0	0	0	8,745	467,306	
GENERAL PLANT																									
390 Structures & Improvements	87	100				-13	174	174					148	9,320	9320	622	-3485								6,457
391 Office Furniture & Equipment	58482	2572				742	62,776	62776					-82776	0	0	0									0
391.1 Computer Equipment - Embedded							0	0					38147	38,147	38,147	780	-32417								7,490
391.2 Computer Equip. - Post '92 Adds.							0	0	408				22370	22,776	22,776	438	-11402	100							11,812
392 Transportation Equip	13493	7280	-29388	5791		3084	280	280	18440				5518	22,218	22218	18845									41,063
394 Tools, Shop, Garage Equip	1311	283					1,574	1574	258				-5	1,827	1827	278	-794								1,311
398 Power Operated Equip	0	833				-540	383	383	858				1203	2,254	2254	658									2,812
397 Communications Equip	-13	124				60	171	171	252				85	508	509	273	-3004								(2,051)
Total General	74,340	11,272	(29,388)	5,791		3,333	65,348	65,348	18,014	0	0	0	5,888	9,000	98,050	98,051	21,874	(51,102)	100	0	0	0	171	68,094	
Total Plant	531,697	35,806	(34,381)			2,966	541,959	541,959	38,771	(36,335)	0	0	3,522	(19,864)	534,953	534,954	43,532	(51,102)	100	0	0	0	8,916	538,400	
CAPITAL RECOVERY SCHEDULE																									
376.22 Mains Replacement Recovery									0	4715	-2783			4715	28984	35,611	35611	4715							-9745
GRAND TOTAL								\$541,959	\$44,486	(\$33,118)	\$0	\$0	\$8,237	\$8,900	\$570,584	\$570,585	\$48,247	(\$51,102)	\$100	\$0	\$0	\$0	\$171	\$587,981	

2001

2002 (through October 2002)

ACCOUNT	2001							2002								
	BEG BAL	ACCRUALS	RETMTS	GROSS SALV	COST OF REMOVAL	ADJT'S	TRANSFER.	END BAL	BEG BAL	ADDN'S	RETMTS	GROSS SALV	COST OF REMOVAL	ADJT'S	TRANSFERS	END BAL
GAS DISTRIBUTION																
303.2 Misc - Intangible Plant	100,108	3,298						103,406	103,406						(1,815)	101,491
376.17 Mains - Steel	135,958	8,250						144,208	144,208	7,005						151,213
376.11 Mains - Plastic	148,635	4,093	(126)					152,602	152,602	3,575						156,177
378.1 M&R Equipment - General	(1,223)	1,355	(3,307)			-22		(3,197)	(3,197)	1,134						(2,063)
380.13 Services - Steel	7,093	640						7,733	7,733	542						8,275
380.11 Services - Plastic	20,813	877						21,590	21,590	606						22,196
381.1 Meters	14,813	1,501	(185)					16,219	16,219	1,283						17,482
382.1 Meter Installations	1,285	78						1,341	1,341	68						1,410
383.1 House Regulators	3,751	388	(84)			29		4,082	4,082	325						4,407
384.1 House Regulators - Installations	0	0						0	0	0						0
385.1 M&R Equipment - Industrial	35,891	3,815						39,706	39,706	3,228						42,934
Total Distribution	487,304	24,091	(3,712)	0	0	7	487,890	487,890	17,747	0	0	0	0	(1,815)	503,523	
GENERAL PLANT																
390 Structures & Improvements	8,457	5,911						12,368	12,368	5,128						17,496
391 Office Furniture & Equipment	0							0	0	0						0
391.1 Computer Equipment - Embedded	7,490	1,118	(5,831)	2,245				5,220	5,220	1,617				3,386		10,223
391.2 Computer Equip. - Post '92 Adds.	11,812	925						12,837	12,837	341						13,178
392 Transportation Equip	41,063	22,020						63,083	63,083	20,307						83,380
394 Tools, Shop, Garage Equip	1,311	315						1,628	1,628	288						1,892
398 Power Operated Equip	2,812	713						3,625	3,625	603						4,228
397 Communications Equip	(2,051)	331	(228)					(1,846)	(1,846)	280				228		(1,441)
Total General	68,084	31,331	(5,857)	2,245	0	0	68,813	68,813	28,543	0	0	0	0	3,612	128,867	
Total Plant	538,388	55,422	(8,569)	2,245	0	7	584,503	584,503	46,290	0	0	0	0	1,697	632,490	
CAPITAL RECOVERY SCHEDULE																
376.22 Mains Replacement Recovery	31581		-4050					27,531	27,531							27,531
GRAND TOTAL	\$587,979	\$55,422	(\$13,818)	\$2,245	\$0	\$7	\$612,034	\$612,034	\$46,290	\$0	\$0	\$0	\$0	\$1,697	\$0	\$660,021