

**ST. JOE NATURAL GAS COMPANY, INC.**

P. O. BOX 549 PHONE (850) 229-8216  
PORT ST. JOE, FLORIDA 32457



January 17, 2003

**ORIGINAL**

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

Dear Mrs Bayo,

030065-014

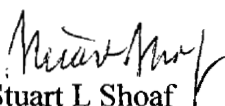
Enclosed for filing as required by Commission Rule 25-7.045(8) are an original and fifteen (15) copies of St Joe Natural Gas Company's five year comprehensive study of depreciable property for Commission review for the period ending December 31, 2002.

St Joe Natural Gas Co requests that the implementation date for the new depreciation rates be effective January 1, 2003.

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

Thank you for your cooperation.

Sincerely,

  
Stuart L. Shoaf  
President

Enclosure

25 8 14 2 11 800.

DOCUMENT NUMBER - DATE

00647 JAN 22 8

FPSC-COMMISSION CLERK

030065-64

ST JOE NATURAL GAS COMPANY, INC.

ANNUAL DEPRECIATION REPORT

YEAR ENDED DECEMBER 31, 2002

DOCUMENT NUMBER-DATE

00647 JAN 22 8

FPSC-COMMISSION CLERK

ST JOE NATURAL GAS COMPANY, INC.

ANNUAL DEPRECIATION REPORT

YEAR ENDED DECEMBER 31, 2002

CONTENTS

	Page
Narrative	1
Booked Plant Activity	2
Reserve Activity	3

ST JOE NATURAL GAS COMPANY, INC.

NARRATIVE OF GAS SERVICE

Currently, there has been no substantial change of plans which require a revision of depreciation rates. St Joe Natural Gas did experience a retirement in the year 2000 to M & R Station - Account#385 that was more than the Accumulated Reserve balance which still reflects a negative balance. This was incurred due to the closing of FI Coast Paper Co.

Based on the foregoing information, St Joe Natural Gas requests no changes in its current approved depreciation rates.

Debbie Stitt, Bookkeeper  
St Joe Natural Gas Company, Inc.  
301 Long Avenue  
Post Office Box 549  
Port St Joe, Florida 32457  
(850) 229-8216 - Ext. 12

ST JOE NATURAL GAS COMPANY, INC.  
 BOOKED PLANT ACTIVITY  
 Annual Report - Rule 25-7.045(8)  
 Date of Report  
 12/31/02

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	<u>\$13,149.10</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$13,149.10</u>
<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	\$695,487.99	\$39,434.42			\$9.72	\$734,912.69
376 Mains-Steel	\$2,892,797.20					\$2,892,797.20
378 Meas & Reg Equip (Distribution)	\$101,312.54	\$4,676.65			\$1,158.99	\$104,830.20
379 Meas & Reg Equip (City Gate)	\$452,422.60					\$452,422.60
380 Services-Plastic	\$527,780.59	\$32,359.16			\$19,184.07	\$540,955.68
380 Services-Steel	\$156,867.32				\$7,614.89	\$149,252.43
381 Meters	\$270,207.71	\$3,962.16			\$2,308.24	\$271,861.63
382 Meter Installation	\$78,222.04	\$1,108.84			\$3,166.45	\$76,164.43
383 Regulators	\$123,590.95	\$1,828.34			\$143.37	\$125,275.92
384 Regulator Installation	\$29,367.20	\$953.96			\$1,267.83	\$29,053.33
385 Indust. M & R Equip.	\$20,887.63					\$20,887.63
387 Other Equipment	\$55,337.42					\$55,337.42
TOTAL TANGIBLE PLANT	<u>\$5,448,192.99</u>	<u>\$84,323.53</u>	<u>\$0</u>	<u>\$0.00</u>	<u>\$34,854</u>	<u>\$5,497,662.96</u>
<b>GENERAL PLANT</b>						
389 Land & Land Rights	\$28,220.00					\$28,220.00
390 Structures & Improvements	\$121,284.52					\$121,284.52
391 Office Equipment	\$41,919.05					\$41,919.05
1. Furniture	\$14,985.15	\$14,360.97			\$702.36	\$28,643.76
2. Devices	\$86,456.95	\$11,072.64				\$97,529.59
3. Computers	\$168,212.02					\$168,212.02
392 Transportation Cars & Trucks	\$0.00					\$0.00
393 Stores Equipment	\$20,992.10	\$1,623.13			\$6,174.43	\$16,440.80
394 Tools, Shop & Garage Equip.	\$98,334.00					\$98,334.00
396 Power Operated Equip.	\$35,029.12	\$1,003.82				\$36,032.94
397 Communication Equip.	\$615,432.91	\$28,060.56	\$0.00	\$0.00	\$6,876.79	\$636,618.66
TOTAL GENERAL PLANT	<u>\$615,432.91</u>	<u>\$28,060.56</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$6,876.79</u>	<u>\$636,618.66</u>
TOTAL DEPRECIABLE PLANT	<u>\$6,076,775.00</u>	<u>\$112,384.09</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$41,730.35</u>	<u>\$6,147,428.74</u>

\*\*\*\*\*Note: The addition in Acct#383 on 12/01 of \$1245.43 was not posted in the ledger in error. Will be posted 1/02.

ST JOE NATURAL GAS COMPANY, INC.  
RESERVE ACTIVITY  
Annual Report - Rule 25-7.045(8)  
Date of Report  
12/31/02

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	\$3,149.10						\$3,149.10
302 Franchise	\$10,000.00					\$0.00	\$10,000.00
303 Pension	\$0.00						\$0.00
<b>TOTAL INTANGIBLE PLANT</b>	<b>\$13,149.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$13,149.10</b>
<b>TANGIBLE PLANT</b>							
374 Land & Land Rights	\$0.00						\$0.00
375 Building & Improvements	\$10,490.77					\$534.85	\$11,025.62
376 Mains-Plastic A. Plastic	\$285,357.21	\$9.72		\$31.48		\$23,749.53	\$309,085.54
376 Mains-Steel B. Steel	\$1,027,730.40					\$92,569.51	\$1,120,299.91
378 Meas & Reg Equip (Distribution)	\$24,710.84	\$1,158.99		\$474.17		\$3,125.67	\$26,203.35
379 Meas & Reg Equip (City Gate)	\$132,363.31					\$13,572.68	\$145,935.99
380 Services-Plastic A. Plastic	\$164,673.81	\$19,184.07		\$4,434.57		\$23,452.44	\$164,507.61
380 Services-Steel B. Steel	\$164,089.24	\$7,614.89		\$2,337.23		\$6,100.20	\$160,237.32
381 Meters	\$152,831.20	\$2,308.24				\$10,823.73	\$161,346.69
382 Meter Installation	\$44,299.10	\$3,166.45		\$1,375.61		\$2,921.36	\$42,678.40
383 Regulators	\$41,053.07	\$143.37				\$4,346.12	\$45,255.82
384 Regulator Installation	\$11,078.72	\$1,267.83		\$1,383.41		\$1,280.17	\$9,707.65
385 Indust. M & R Equip.	(\$16,919.27)					\$751.95	(\$16,167.32)
387 Other Equipment	\$34,901.26					\$3,652.27	\$38,553.53
<b>TOTAL TANGIBLE PLANT</b>	<b>\$2,076,659.66</b>	<b>\$34,853.56</b>	<b>\$0.00</b>	<b>\$10,036.47</b>	<b>\$0.00</b>	<b>\$186,880.48</b>	<b>\$2,218,650.11</b>
<b>GENERAL PLANT</b>							
389 Land & Land Rights	\$0.00						\$0.00
390 Structures & Improvements	\$54,566.74					\$5,842.94	\$60,509.68
391 Office Equipment 1. Furniture	\$24,007.78					\$1,928.28	\$25,936.06
391 Office Equipment 2. Devices	\$11,614.73	\$702.36				\$3,182.31	\$14,104.68
391 Office Equipment 3. Computers	\$43,700.76					\$12,557.37	\$56,258.13
392 Transportation Cars & Trucks	\$75,110.78					\$19,344.38	\$94,455.16
394 Tools, Shop & Garage Equip.	\$15,618.13	\$6,174.43				\$932.48	\$10,376.18
396 Power Operated Equip.	\$47,505.62					\$7,276.72	\$54,782.34
397 Communication Equip.	\$20,810.73					\$2,290.49	\$23,101.22
<b>TOTAL GENERAL PLANT</b>	<b>\$292,935.27</b>	<b>\$6,876.79</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$53,464.97</b>	<b>\$339,523.45</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>\$2,382,744.03</b>	<b>\$41,730.35</b>	<b>\$0.00</b>	<b>\$10,036.47</b>	<b>\$0.00</b>	<b>\$240,345.45</b>	<b>\$2,571,322.66</b>

1B  
ANNUAL DEPRECIATION STUDY  
Year End Dec. 31, 2002

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 %	12/31/02 (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%	30.0		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				13.7						
375 Building & Improvements	\$21,394.10	40	-5.00%	51.54%	16.6	26	2.5%	2.1%	\$11,025.63	\$534.85	\$440
376 Mains	\$734,912.69	40	-30.00%	42.05%	12.4	29	3.3%	3.0%	\$309,065.54	\$23,749.53	\$22,287
1. Plastic											
2. Steel	\$2,892,797.20	40	-30.00%	38.73%	10.2	33	3.2%	2.8%	\$1,120,299.91	\$92,569.51	\$80,010
378 Meas & Reg Equip.(Distribution)	\$104,830.20	35	-5.00%	25.00%	7.7	30	3.0%	2.7%	\$26,203.35	\$3,125.67	\$2,796
379 Meas & Reg Equip.(City Gate)	\$452,422.60	35	-5.00%	32.26%	8.7	29	3.0%	2.5%	\$145,936.00	\$13,572.68	\$11,349
380 Services	\$540,955.68	30	-21.00%	30.41%	10.1	22	4.4%	4.1%	\$164,507.61	\$23,452.44	\$22,275
1. Plastic											
2. Steel	\$148,252.43	30	-25.00%	107.36%	30.0	8.8	4.0%	2.0%	\$160,237.33	\$6,100.20	\$2,992
381 Meters	\$271,861.63	25	0.00%	59.35%	15.0	12.8	4.0%	3.2%	\$161,348.70	\$10,823.73	\$8,634
382 Meter Installations	\$76,164.43	30	-5.00%	56.03%	21.3	13.4	3.8%	3.7%	\$42,678.40	\$2,921.36	\$2,783
383 Regulators	\$125,275.92	30	0.00%	36.12%	9.7	22.0	3.5%	2.9%	\$45,255.82	\$4,346.12	\$3,637
384 Regulator Install.	\$29,053.33	30	-5.00%	33.41%	16.7	15.5	4.4%	4.6%	\$9,707.65	\$1,280.17	\$1,342
385 Industrial Meas & Reg Equipment	\$20,887.63	30	-5.00%		9.4	24.0	3.6%		(\$16,167.33)	\$751.95	
387 Other Equipment	\$55,337.42	15	0.00%	69.67%	9.4	8.9	6.6%	3.4%	\$38,553.53	\$3,652.27	\$1,886
<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$5,497,662.96</b>								<b>\$2,218,650.14</b>	<b>\$186,880.48</b>	<b>\$160,430</b>
<b>GENERAL PLANT</b>											
389 Land & Land Rights	\$28,220.00										
390 Structures & Improve.	\$121,284.52	27	-5.00%	49.89%	13.8	16.1	4.9%	3.4%	\$60,509.67	\$5,942.94	\$4,151
391 Office Furniture & Equipment											
1. Office Furniture	\$41,919.05	20	0.00%	61.87%	11.6	11.8	4.6%	3.2%	\$25,936.06	\$1,928.28	\$1,354
2. Office Devices	\$28,643.76	8	5.00%	49.24%	6.1	5.3	11.8%	8.6%	\$14,104.67	\$3,192.31	\$2,473
3. Computer	\$97,529.59	8	0.00%	57.68%	4.0	6.0	13.6%	7.1%	\$56,258.13	\$12,557.37	\$6,879
392 Transportation Equip.											
1. Cars & Trucks (LT 1 Ton)	\$168,212.02	8	10.00%	56.15%	5.1	4.2	11.5%	8.1%	\$94,455.16	\$19,344.38	\$13,556
394 Tools, Shop & Garage Equipment	\$16,440.80	20	0.00%	63.11%	15.1	8.7	5.1%	4.2%	\$10,376.18	\$932.48	\$697
396 Power Operated Equipment	\$98,334.00	15	0.00%	55.71%	9.1	10.8	7.4%	4.1%	\$54,782.34	\$7,276.72	\$4,033
397 Communication Equipment	\$36,032.94	15	0.00%	64.11%	10.0	8.3	6.5%	4.3%	\$23,101.21	\$2,290.49	\$1,558
398 Misc. Equipment (Kitchen)	\$0.00	20	0.00%	0.00%	0.0	0.0	5.0%	5.0%	\$0.00	\$0.00	\$0
<b>TOTAL GENERAL PLANT</b>	<b>\$636,616.88</b>								<b>\$339,523.42</b>	<b>\$53,464.97</b>	<b>\$34,701</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>\$6,147,428.74</b>								<b>\$2,571,322.66</b>	<b>\$240,345.45</b>	<b>\$195,131</b>

1C

374 Land & Land Rights

- 1. Year of Report..... 2002
- 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
98	\$22,518				\$22,518						\$0	\$0
99	\$22,518				\$22,518						\$0	\$0
2000	\$22,518				\$22,518						\$0	\$0
2001	\$22,518				\$22,518						\$0	\$0
2002	\$22,518				\$22,518						\$0	\$0
2003	\$22,518				\$22,518							\$0
					\$22,518							
Total Plant EOY						\$22,517.50						
Less Accum. Dépr.						\$0						
Net Utility Plant						<u>\$22,517.50</u>						
										Average Age	15.7	



1D

375 Building & Improvements

1. Year of Report.....	2002		92	87
2. Service Life Years....	40			
3. Net Salvage % .....	-5.00%			
4. Depr. Rate Approved...	2.5%	\$535	2.40%	4.0%
5. Remaining Life Rate ..	2.1%	\$440		2.4%

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 Accural	EOY Reserve Balance
98	\$21,394				\$21,394	\$8,352					\$535	\$8,887
99	\$21,394				\$21,394	\$8,887					\$535	\$9,421
2000	\$21,394				\$21,394	\$9,421					\$535	\$9,956
2001	\$21,394				\$21,394	\$9,956					\$535	\$10,491
2002	\$21,394				\$21,394	\$10,491					\$535	\$11,026
2003	\$21,394				\$21,394							
					<u>\$21,394</u>						<u>\$2,674</u>	<u>\$11,026</u>

Total Plant EOY						\$21,394.10					Average Age	18.6
Less Accum. Depr.						<u>(\$11,025.63)</u>						
Net Utility Plant						<u>\$10,368.47</u>						

1E

376-A Mains - Plastic

1. Year of Report.....	2002		92	87
2. Service Life Years....	40			
3. Net Salvage % .....	-30.00%			
4. Depr. Rate Approved...	3.3%	\$23,750	3.30%	2.8%
5. Remaining Life Rate ..	3.0%	\$22,287		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 Accural	EOY Reserve Balance
98	\$577,817	\$48,084.04			\$625,901	\$201,243					\$19,725	\$220,968
99	\$625,901	\$23,002.00		\$236.52	\$648,666	\$220,968	\$237		\$239.87		\$21,124	\$241,616
2000	\$648,666	\$2,775		\$186	\$651,255	\$241,616	\$186		\$5.06		\$21,457	\$262,881
2001	\$651,255	\$44,233			\$695,488	\$262,881					\$22,476	\$285,357
2002	\$695,488	\$39,434		\$10	\$734,913	\$285,357	\$10		\$31.48		\$23,750	\$309,066
2003	\$734,913											
		\$157,529		\$433	\$734,913		\$433		\$276		\$108,531	\$309,066

Total Plant EOY						\$734,912.69				Average Age		12.9
Less Accum. Depr.						(\$309,065.54)						
Net Utility Plant						<u>\$425,847.15</u>						

IF

376-B Mains - Steel

1. Year of Report.....	2002	92	87
2. Service Life Years....	40		
3. Net Salvage % .....	-30.00%		
4. Depr. Rate Approved...	3.2%	\$92,570	3.50%
5. Remaining Life Rate ..	2.8%	\$80,010	3.5%

BOY Plant	Adjust.	Retire-	EOY Plant	BOY	Retire-	Salvage	Cost	Adjust.	Depr.	EOY
Yr Balance	Trans.	ments	Balance	Reserve	ments		of	Trans.	Reserve	Reserve
				Balance			Removal		Accural	Balance
98 \$2,949,975			\$2,949,975	\$678,680					\$94,399	\$773,079
99 \$2,949,975	\$7,937	\$530	\$2,957,382	\$773,079	\$530		\$24		\$94,528	\$867,052
2000 \$2,957,382			\$2,892,797	\$867,052				(\$27,047.15)	\$95,156	\$935,160
2001 \$2,892,797	(\$64,585)		\$2,892,797	\$935,160.49					\$92,570	\$1,027,730
2002 \$2,892,797			\$2,892,797	\$1,027,730.40					\$92,570	\$1,120,300
2003 \$2,892,797										
	\$7,937	\$530	\$2,892,797		\$530		\$24		\$469,222	\$1,120,300

Total Plant EOY	\$2,892,797.20	Average Age	12.2
Less Accum. Depr.	(\$1,120,299.91)		
Net Utility Plant	<u>\$1,772,497.29</u>		

\G

378 M & R Equipment (Distribution)

1. Year of Report.....	2002		92	87
2. Service Life Years....	35			
3. Net Salvage % .....	-5.00%			
4. Depr. Rate Approved...	3.0%	\$3,126	2.90%	3.0%
5. Remaining Life Rate ..	2.7%	\$2,796		2.9%

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
98	\$94,573	\$3,483			\$98,055	\$13,560					\$2,929	\$16,489
99	\$98,055				\$98,055	\$16,489					\$2,942	\$19,430
2000	\$98,055	\$1,774			\$99,829	\$19,430					\$2,975	\$22,406
2001	\$99,829	\$2,122		\$639	\$101,313	\$22,406	\$639		\$69		\$3,013	\$24,711
2002	\$101,313	\$4,677		\$1,159	\$104,830	\$24,711	\$1,159		\$474		\$3,126	\$26,203
2003	\$104,830					\$26,203						
		\$12,055	\$0	\$1,798	\$104,830		\$1,798		\$543	\$0	\$14,985	\$26,203

Total Plant EOY						\$104,830.20				Average Age		9.2
Less Accum. Depr.						<u>(\$26,203.35)</u>						
Net Utility Plant						<u>\$78,626.85</u>						

U

379 M & R Equipment (City Gate)

1. Year of Report.....	2002	92	87
2. Service Life Years....	35		
3. Net Salvage % .....	-5.00%		
4. Depr. Rate Approved...	3.0%	\$13,573	3.00%
5. Remaining Life Rate ..	2.5%	\$11,349	2.9%

	BOY Plant		Adjust.	Retire-	EOY Plant	BOY		Cost	Adjust.	Depr.	EOY
Yr	Balance	Additions	Trans.	ments	Balance	Reserve	Retire-	of	Trans.	Reserve	Reserve
						Balance	ments	Removal		Accural	Balance
98	\$452,423				\$452,423	\$78,073				\$13,573	\$91,645
99	\$452,423				\$452,423	\$91,645				\$13,573	\$105,218
2000	\$452,423				\$452,423	\$105,218				\$13,573	\$118,791
2001	\$452,423				\$452,423	\$118,791				\$13,573	\$132,363
2002	\$452,423				\$452,423	\$132,363				\$13,573	\$145,936
2003	\$452,423				\$452,423	\$145,936					
					\$452,423					\$67,863	\$145,936

Total Plant EOY						\$452,422.60			Average Age		10.7
Less Accum. Depr.						(\$145,936.00)					
Net Utility Plant						<u>\$306,486.60</u>					

\H

380-A Services - Plastic

92 87

- 1. Year of Report..... 2002
- 2. Service Life Years.... 30
- 3. Net Salvage % ..... -21.00%
- 4. Depr. Rate Approved... 4.4%
- 5. Remaining Life Rate .. 4.1%

\$23,452 4.40% 3.1%  
 \$22,275

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
98	\$459,816	\$21,363		\$11,293	\$469,886	\$113,357	\$11,293		\$1,085		\$20,398	\$121,377
99	\$469,886	\$25,970		\$3,047	\$492,809	\$121,377	\$3,047		\$237		\$21,209	\$139,302
2000	\$492,809	\$19,414		\$6,342	\$505,882	\$139,302	\$6,342		\$611		\$21,924	\$154,272
2001	\$505,882	\$32,640		\$10,741	\$527,781	\$154,272	\$10,741		\$1,614		\$22,757	\$164,674
2002	\$527,781	\$32,359		\$19,184	\$540,956	\$164,674	\$19,184		\$4,435		\$23,452	\$164,508
2003	\$540,956					\$164,508						
		\$131,747	\$0	\$50,607	\$540,956		\$50,607		\$7,982	\$0	\$109,739	\$164,508

Total Plant EOY  
 Less Accum. Depr.  
 Net Utility Plant

\$540,955.68  
 (\$164,507.61)  
\$376,448.07

Average Age

10.7

V

380-B Services - Steel

1. Year of Report.....	2002		92	87
2. Service Life Years....	30			
3. Net Salvage % .....	-25.00%			
4. Depr. Rate Approved...	4.0%	\$6,100	4.70%	3.1%
5. Remaining Life Rate ..	2.0%	\$2,992		5.7%

	BOY Plant		Adjust.	Retire-	EOY Plant	BOY	Retire-	Cost	Adjust.	Depr.	EOY
Yr	Balance	Additions	Trans.	ments	Balance	Reserve	ments	of	Trans.	Reserve	Reserve
						Balance		Removal		Accural	Balance
98	\$168,796			\$5,130	\$163,666	\$152,101	\$5,130	\$436		\$6,617	\$153,152
99	\$163,666			\$2,842	\$160,825	\$153,152	\$2,842	\$892		\$6,493	\$155,912
2000	\$160,825			\$1,477	\$159,348	\$155,912	\$1,477	\$236		\$6,401	\$160,600
2001	\$159,348			\$2,481	\$156,867	\$160,600	\$2,481	\$353		\$6,323	\$164,089
2002	\$156,867			\$7,615	\$149,252	\$164,089	\$7,615	\$2,337		\$6,100	\$160,237
2003	\$149,252					\$160,237					
			\$0	\$19,544	\$149,252		\$19,544	\$4,254		\$31,934	\$160,237

Total Plant EOY	\$149,252.43	Average Age	32.1
Less Accum. Depr.	(\$160,237.33)		
Net Utility Plant	<u>(\$10,984.90)</u>		

1C 381 Meters

1. Year of Report.....	2002	92	87
2. Service Life Years....	25		
3. Net Salvage % .....	0.00%		
4. Depr. Rate Approved...	4.0%	\$10,824	4.10% 3.8%
5. Remaining Life Rate ..	3.2%	\$8,634	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
98	\$259,132	\$8,322.72		\$11,625.43	\$255,829	\$126,434	\$11,625	\$44.19			\$10,447	\$125,300
99	\$255,829	\$2,692.38		\$139.87	\$258,381	\$125,300	\$140				\$10,269	\$135,429
2000	\$258,381	\$4,600.80		\$328.46	\$262,654	\$135,429	\$328				\$10,400	\$145,500
2001	\$262,654	\$10,947.62		\$3,393.64	\$270,208	\$145,500	\$3,394				\$10,724	\$152,831
2002	\$270,208	\$3,962.16		\$2,308.24	\$271,862	\$152,831	\$2,308				\$10,824	\$161,347
2003	\$271,862					\$161,347						
		\$30,526		\$17,796	\$271,862		\$17,796	\$44			\$52,664	\$161,347

Total Plant EOY						\$271,861.63					Average Age	16.1
Less Accum. Depr.						(\$161,346.70)						
Net Utility Plant						<u>\$110,514.93</u>						



VD

382 Meter Installations

1. Year of Report.....	2002	92	87
2. Service Life Years....	30		
3. Net Salvage % .....	-5.00%		
4. Depr. Rate Approved...	3.8%	\$2,921	3.40%
5. Remaining Life Rate ..	3.7%	\$2,783	3.5%

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
98	\$82,146	\$1,254.85		\$4,484.79	\$78,916	\$44,753	\$4,485		3058.05		\$3,065	\$40,275
99	\$78,916	\$1,063.38		\$814.51	\$79,165	\$40,275	\$815		250.87		\$3,005	\$42,215
2000	\$79,165	\$836.94		\$1,108.00	\$78,894	\$42,215	\$1,108		347.05		\$2,998	\$43,758
2001	\$78,894	\$1,072.04		\$1,744.18	\$78,222	\$43,758	\$1,744		702.59		\$2,988	\$44,299
2002	\$78,222	\$1,108.84		\$3,166.45	\$76,164	\$44,299	\$3,166		1375.61		\$2,921	\$42,678
2003	\$76,164					\$42,678						
		\$5,336.05	\$0.00	\$11,317.93	\$76,164		\$11,318		\$5,734	\$0.00	\$14,978	\$42,678

Total Plant EOY						\$76,164.43					Average Age	22.6
Less Accum. Depr.						(\$42,678.40)						
Net Utility Plant						<u>\$33,486.03</u>						

VE

## 383 Regulators

1. Year of Report.....	2002	92	87
2. Service Life Years....	30		
3. Net Salvage % .....	0.00%		
4. Depr. Rate Approved...	3.5%	\$4,346	3.40% 4.0%
5. Remaining Life Rate ..	2.9%	\$3,637	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
98	\$110,171	\$4,325.16		\$340.41	\$114,156	\$25,698	\$340				\$3,943	\$29,300
99	\$114,156	\$2,303.10		\$174.56	\$116,284	\$29,300	\$175				\$4,041	\$33,167
2000	\$116,284	\$3,099.09		\$164.61	\$119,219	\$33,167	\$165				\$4,104	\$37,106
2001	\$119,219	\$4,688.48		\$316.20	\$123,591	\$37,106	\$316				\$4,263	\$41,053
2002	\$123,591	\$1,828.34		\$143.37	\$125,276	\$41,053	\$143				\$4,346	\$45,256
2003	\$125,276					\$45,256						
		\$16,244		\$1,139	\$125,276		\$1,139			\$0.00	\$20,697	\$45,256

Total Plant EOY  
Less Accum. Depr.  
Net Utility Plant

\$125,275.92  
(\$45,255.82)  
\$80,020.10

Average Age 11.1

VF 384 Regulator Installations

1. Year of Report.....		2002		92	87
2. Service Life Years....		30			
3. Net Salvage % .....		-5.00%			
4. Depr. Rate Approved...		4.4%	\$1,280	3.4%	3.5%
5. Remaining Life Rate ..	Proposed	4.6%	\$1,342		

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
98	\$28,336	\$1,125.83		\$1,220.21	\$28,242	\$10,474	\$1,220		\$545		\$1,238	\$9,947
99	\$28,242	\$883.42		\$304.21	\$28,821	\$9,947	\$304		\$251		\$1,257	\$10,649
2000	\$28,821	\$728.95		\$303.29	\$29,247	\$10,649	\$303		\$355		\$1,276	\$11,267
2001	\$29,247	\$901.04		\$780.82	\$29,367	\$11,267	\$781		\$699		\$1,292	\$11,079
2002	\$29,367	\$953.96		\$1,267.83	\$29,053	\$11,079	\$1,268		\$1,383		\$1,280	\$9,708
2003	\$29,053					\$9,708						
		\$4,593		\$3,876	\$29,053		\$3,876		\$3,233	\$0.00	\$6,342	\$9,708

Total Plant EOY						\$29,053.33					Average Age	17.4
Less Accum. Depr.						(\$9,707.65)						
Net Utility Plant						<u>\$19,345.68</u>						

IN

385 Indust. Meas. & Regulat. Equip.

1. Year of Report.....	2002	92
2. Service Life Years....	30	25
3. Net Salvage % .....	-5.00%	
4. Depr. Rate Approved...	3.6%	\$0 3.70%
5. Remaining Life Rate ..	Proposed 0.0%	\$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
98	\$51,593	888.77			\$52,481	\$9,107					\$1,877	\$10,984
99	\$52,481				\$52,481	\$10,984					\$1,889	\$12,874
2000	\$52,481			\$31,593.86	\$20,888	\$12,874	\$31,594		\$508.64		\$1,558	(\$17,671)
2001	\$20,888				\$20,888	(\$17,671)					\$752	(\$16,919)
2002	\$20,888				\$20,888	(\$16,919)					\$752	(\$16,167)
2003	\$20,888				\$20,888							
		\$889	\$0.00	\$31,594	\$20,888		\$31,594		\$509	\$0.00	\$6,828	(\$16,167)

Total Plant EOY						\$20,887.63					Average Age	11.4
Less Accum. Depr.						\$16,167.33						
Net Utility Plant						<u>\$37,054.96</u>						

IG

387 Other Equipment

1. Year of Report.....	2002	92	87
2. Service Life Years....	15	25	
3. Net Salvage % .....	0.00%		
4. Depr. Rate Approved...	6.6%	\$3,652	8.60%
5. Remaining Life Rate ..	Proposed 8.5%	\$4,691	5.0%
			0.8%

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
98	\$62,036				\$62,036	\$25,682					\$4,094	\$29,777
99	\$62,036				\$62,036	\$29,777					\$4,094	\$33,871
2000	\$62,036			\$6,698.10	\$55,337	\$33,871	\$6,698				\$4,076	\$31,249
2001	\$55,337				\$55,337	\$31,249					\$3,652	\$34,901
2002	\$55,337				\$55,337	\$34,901					\$3,652	\$38,554
2003	\$55,337				\$55,337	\$38,554						
				\$6,698	\$55,337		\$6,698				\$19,569	\$38,554

Total Plant EOY						\$55,337.42					Average Age	11.4
Less Accum. Depr.						(\$38,553.53)						
Net Utility Plant						<u>\$16,783.89</u>						

IN

389 Land & Land Rights

- 1. Year of Report..... 2002
- 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
98	\$28,220				\$28,220						\$0	\$0
99	\$28,220				\$28,220						\$0	\$0
2000	\$28,220				\$28,220						\$0	\$0
2001	\$28,220				\$28,220						\$0	\$0
2002	\$28,220				\$28,220						\$0	\$0
2003					\$28,220							\$0
					\$28,220							\$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.....	2002		92	87
2. Average Service Life Years....	27			
3. Net Salvage % .....	-5.00%			
4. Depr. Rate Approved...	4.9%	\$5,943	4.80%	2.5%
5. Remaining Life Rate ..	3.4%	\$4,151		

	BOY Plant		Adjust.	Retire-	EOY Plant	BOY		Cost	Adjust.	Depr.	EOY
Yr	Balance	Additions	Trans.	ments	Balance	Reserve	Retire-	of	Trans.	Reserve	Reserve
						Balance	ments	Removal		Accrual	Balance
98	\$121,444				\$121,444	\$32,371				\$5,951	\$38,322
99	\$121,444	\$1,429.23		\$1,588.94	\$121,285	\$38,322	\$1,589			\$5,948	\$42,681
2000	\$121,285				\$121,285	\$42,681				\$5,943	\$48,624
2001	\$121,285				\$121,285	\$48,624				\$5,943	\$54,567
2002	\$121,285				\$121,285	\$54,567				\$5,943	\$60,510
2003											
		<u>\$1,429</u>		<u>\$1,589</u>	<u>\$121,285</u>		<u>\$1,589</u>			<u>\$29,727</u>	<u>\$60,510</u>
Total Plant	EOY					\$121,284.51				Average Age	15.8
	Less Accum. Depr.					<u>(\$60,509.67)</u>					
	Net Utility Plant					<u>\$60,774.84</u>					

1D

391-1 Office Furniture

1. Year of Report.....	2002	92	87
2. Service Life Years....	20		
3. Net Salvage % .....	0.00%		
4. Depr. Rate .....	4.6%	\$1,928	6.20% 4.8%
5. Remaining Life Rate ..	3.2%	\$1,354	

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
98	\$42,452			29.69	\$42,422	\$19,275	\$30				\$1,952	\$21,197
99	\$42,422				\$42,422	\$21,197					\$1,951	\$23,149
2000	\$42,422			682.98	\$41,739	\$23,149	\$683				\$1,932	\$24,397
2001	\$41,739	\$2,490.00		\$2,310.00	\$41,919	\$24,397	\$2,310				\$1,920	\$24,008
2002	\$41,919				\$41,919	\$24,008					\$1,928	\$25,936
2003		\$2,490	\$0	\$3,023	\$41,919		\$3,023			\$0	\$9,684	\$25,936

Total Plant EOY						\$41,919.05					Average Age	13.0
Less Accum. Depr.						(\$25,936.06)						
Net Utility Plant						<u>\$15,982.99</u>						



VE

## 391-2 Office Divices

1. Year of Report.....	2002	92	87
2. Service Life Years....	8	6	
3. Net Salvage % .....	5.00%		
4. Depr. Rate .....	11.8%	\$3,192	9.30%
5. Remaining Life Rate ..	8.6%	\$2,473	11.8%

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
98	\$15,841				\$15,841	\$5,175					\$1,869	\$7,044
99	\$15,841				\$15,841	\$7,044					\$1,869	\$8,913
2000	\$15,841			855.99	\$14,985	\$8,913	\$856				\$1,789	\$9,846
2001	\$14,985				\$14,985	\$9,846					\$1,768	\$11,615
2002	\$14,985	14360.97		702.36	\$28,644	\$11,615	\$702				\$3,192	\$14,105
2003		\$14,361	\$0	\$1,558	\$28,644		\$1,558			\$0	\$10,488	\$14,105
Total Plant	EOY					\$28,643.76					Average Age	4.3
Less Accum. Depr.						(\$14,104.67)						
Net Utility Plant						<u>\$14,539.09</u>						

1F 391-3 Office Computers

1. Year of Report.....	2002	92	87
2. Service Life Years....	8	10	
3. Net Salvage % .....	0.00%		
4. Depr. Rate Approved...	13.6%	\$12,557	10.20%
5. Remaining Life Rate ..	7.1%	\$6,879	17.8%

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
98	\$71,716	\$17,434		\$8,359	\$80,790	\$13,334	\$8,359				\$10,107	\$15,082
99	\$80,790	\$1,109.60		\$319.49	\$81,580	\$15,082	\$319				\$11,070	\$25,833
2000	\$81,580	\$962.99		\$3,997.41	\$78,546	\$25,833	\$3,997				\$11,001	\$32,837
2001	\$78,546	\$8,672.43		\$761.50	\$86,457	\$32,837	\$762				\$11,625	\$43,701
2002	\$86,457	\$11,072.64			\$97,530	\$43,701					\$12,557	\$56,258
2003		\$39,251	\$0	\$13,438	\$97,530		\$13,438			\$0	\$56,361	\$56,258

Total Plant EOY						\$97,529.59					Average Age	5.0
Less Accum. Depr.						(\$56,258.13)						
Net Utility Plant						<u>\$41,271.46</u>						

IG

392 Transportation Equipment

1. Year of Report.....	2002	92	87
2. Service Life Years....	8		
3. Net Salvage % .....	10.00%		
4. Depr. Rate Approved...	11.5%	\$19,344	10.40%
5. Remaining Life Rate ..	8.1%	\$13,556	9.0%

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
98	\$138,432			\$15,047	\$123,385	\$57,714	\$15,047	\$5,523			\$15,127	\$63,317
99	\$123,385	\$51,576.56		\$22,116.75	\$152,845	\$63,317	\$22,117	\$12,000			\$14,817	\$68,017
2000	\$152,845				\$152,845	\$68,017					\$17,577	\$85,594
2001	\$152,845	\$47,890.72		\$32,523.32	\$168,212	\$85,594	\$32,523	\$3,800			\$18,240	\$75,111
2002	\$168,212				\$168,212	\$75,111					\$19,344	\$94,455
2003		\$99,467	\$0	\$69,687	\$168,212		\$69,687	\$21,323		\$0	\$85,105	\$94,455

Total Plant EOY						\$168,212.02					Average Age	5.4
Less Accum. Depr.						(\$94,455.16)						
Net Utility Plant						<u>\$73,756.86</u>						

ID

394 Tools, Shop & Garage Equipment

1. Year of Report.....	2002	92	87
2. Service Life Years....	20		
3. Net Salvage % .....	0.00%		
4. Depr. Rate Approved...	5.1%	\$932	5.00% 4.0%
5. Remaining Life Rate .. Proposed	4.2%	\$697	

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
98	\$20,264	\$728.11			\$20,992	\$11,356					\$1,050	\$12,406
99	\$20,992				\$20,992	\$12,406					\$1,071	\$13,477
2000	\$20,992				\$20,992	\$13,477					\$1,071	\$14,548
2001	\$20,992				\$20,992	\$14,548					\$1,071	\$15,618
2002	\$20,992	\$1,623.13		\$6,174.43	\$16,441	\$15,618	\$6,174				\$932	\$10,376
2003												
		\$2,351	\$0	\$6,174	\$16,441		\$6,174	\$0	\$0	\$0	\$5,195	\$10,376

Total Plant EOY						\$16,440.80					Average Age	15.1
Less Accum. Depr.						(\$10,376.18)						
Net Utility Plant						<u>\$6,064.62</u>						

VE 396 Power Operated Equipment

1. Year of Report.....		2002		92	87
2. Service Life Years....	Proposed	15			
3. Net Salvage % .....		0.00%			
4. Depr. Rate Approved...		7.4%	\$7,277	7.60%	9.0%
5. Remaining Life Rate ..	Proposed	4.1%	\$4,033		

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
98	\$98,897	\$540		\$1,103	\$98,334	\$19,476	\$1,103				\$7,303	\$25,675
99	\$98,334				\$98,334	\$25,675					\$7,277	\$32,952
2000	\$98,334				\$98,334	\$32,952					\$7,277	\$40,229
2001	\$98,334				\$98,334	\$40,229					\$7,277	\$47,506
2002	\$98,334				\$98,334	\$47,506					\$7,277	\$54,782
2003												
		\$540	\$0	\$1,103	\$98,334		\$1,103	\$0	\$0	\$0	\$36,410	\$54,782

Total Plant EOY						\$98,334.00					Average Age	9.1
Less Accum. Depr.						(\$54,782.34)						
Net Utility Plant						<u>\$43,551.66</u>						

VF 397 Communication Equipment

1. Year of Report.....		2002		92	87
2. Service Life Years....		15			
3. Net Salvage % .....	Proposed	0.00%			
4. Depr. Rate Approved...		6.5%	\$2,290	7.70%	5.0%
5. Remaining Life Rate ..	Proposed	4.3%	\$1,558		

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
98	\$32,393				\$32,393	\$14,892					\$2,106	\$16,998
99	\$32,393	\$2,997.75			\$35,391	\$16,998					\$2,130	\$19,128
2000	\$35,391	\$2,685.00		\$1,849.70	\$36,227	\$19,128	\$1,850				\$2,405	\$19,683
2001	\$36,227			\$1,197.39	\$35,029	\$19,683	\$1,197				\$2,326	\$20,811
2002	\$35,029	\$1,003.82			\$36,033	\$20,811					\$2,290	\$23,101
2003												
		\$6,687	\$0	\$3,047	\$36,033		\$3,047	\$0	\$0	\$0	\$11,256	\$23,101

Total Plant EOY						\$36,032.94					Average Age	10.0
Less Accum. Depr.						(\$23,101.21)						
Net Utility Plant						<u>\$12,931.73</u>						

Yr	Add Balance	Retirements								Bal	PSC Method	Avg Age
		64- 97	98	99	2000	2001	2002	2003				
64	\$125								\$125.00	38.5	4812.5	
65	\$0								\$0.00	37.5		
66	\$0								\$0.00	36.5		
67	\$0								\$0.00	35.5		
68	\$0								\$0.00	34.5		
69	\$0								\$0.00	33.5		
70	\$0								\$0.00	32.5		
71	\$0								\$0.00	31.5		
72	\$0								\$0.00	30.5		
73	\$0								\$0.00	29.5		
74	\$0								\$0.00	28.5		
75	\$0								\$0.00	27.5		
76	\$0								\$0.00	26.5		
77	\$0								\$0.00	25.5		
78	\$0								\$0.00	24.5		
79	\$5,150								\$5,150.00	23.5	121025	
80	\$0								\$0.00	22.5		
81	\$0								\$0.00	21.5		
82	\$0								\$0.00	20.5		
83	\$0								\$0.00	19.5		
84	\$5,780								\$5,780.00	18.5	106930	
85	\$0								\$0.00	17.5		
86	\$0								\$0.00	16.5		
87	\$0								\$0.00	15.5		
88	\$0								\$0.00	14.5		
89	\$0								\$0.00	13.5		
90	\$0								\$0.00	12.5		
91	\$0								\$0.00	11.5		
92	\$11,343								\$11,342.50	10.5	119096.3	
93	\$0								\$0.00	9.5		
94	\$120								\$120.00	8.5	1020	
95	\$0								\$0.00	7.5		
96	\$0								\$0.00	6.5		
97	\$0								\$0.00	5.5		
98	\$0								\$0.00	4.5		
99	\$0								\$0.00	3.5		
2000	\$0								\$0.00	2.5		
2001	\$0								\$0.00	1.5		
2002	\$0								\$0.00	0.5		
2003	\$0								\$0.00			
	\$22,518								\$22,518		15.67	
									\$22,517.50			
									\$22,517.50			
									\$0.00			

Yr	Add Balance	Retirements-----							Bal	PSC Method	Avg Age
		64- 97	98	99	2000	2001	2002	2003			
64	\$0							\$0.00	38.5		
65	\$0							\$0.00	37.5		
66	\$0							\$0.00	36.5		
67	\$0							\$0.00	35.5		
68	\$0							\$0.00	34.5		
69	\$0							\$0.00	33.5		
70	\$0							\$0.00	32.5		
71	\$0							\$0.00	31.5		
72	\$0							\$0.00	30.5		
73	\$0							\$0.00	29.5		
74	\$0							\$0.00	28.5		
75	\$0							\$0.00	27.5		
76	\$0							\$0.00	26.5		
77	\$0							\$0.00	25.5		
78	\$0							\$0.00	24.5		
79	\$827							\$827.00	23.5	19434.5	
80	\$0							\$0.00	22.5		
81	\$790	790						\$0.00	21.5		
82	\$0							\$0.00	20.5		
83	\$0							\$0.00	19.5		
84	\$18,826							\$18,825.69	18.5	348275.3	
85	\$1,741							\$1,741.41	17.5	30474.68	
86	\$0							\$0.00	16.5		
87	\$0							\$0.00	15.5		
88	\$0							\$0.00	14.5		
89	\$0							\$0.00	13.5		
90	\$0							\$0.00	12.5		
91	\$0							\$0.00	11.5		
92	\$0							\$0.00	10.5		
93	\$0							\$0.00	9.5		
94	\$0							\$0.00	8.5		
95	\$0							\$0.00	7.5		
96	\$0							\$0.00	6.5		
97	\$0							\$0.00	5.5		
98	\$0							\$0.00	4.5		
99	\$0							\$0.00	3.5		
2000	\$0							\$0.00	2.5		
2001	\$0							\$0.00	1.5		
2002	\$0							\$0.00	0.5		
2003	\$0							\$0.00			
	\$22,184	\$790						\$21,394		18.61	

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



Yr	Add Balance	Retirements-----							Bal	PSC Method	Avg Age
		64- 97	98	99	2000	2001	2002	2003			
78	\$0							\$0.00	24.5		
79	\$63,170	2812.09		236.52	186.3		9.72	\$59,925.18	23.5	1408242	
80	\$92,577							\$92,577.00	22.5	2082983	
81	\$107,688							\$107,688.00	21.5	2315292	
82	\$153							\$153.00	20.5	3136.5	
83	\$16,568	158.85						\$16,409.15	19.5	319978.4	
84	\$18,327							\$18,327.00	18.5	339049.5	
85	\$7,633							\$7,633.00	17.5	133577.5	
86	\$10,298							\$10,298.00	16.5	169917	
87	\$11,887	415.07						\$11,471.93	15.5	177814.9	
88	\$11,810							\$11,810.07	14.5	171246	
89	\$5,593							\$5,592.94	13.5	75504.69	
90	\$6,130							\$6,129.78	12.5	76622.25	
91	\$41							\$40.97	11.5	471.155	
92	\$4,721							\$4,720.91	10.5	49569.56	
93	\$62,415							\$62,414.69	9.5	592939.6	
94	\$20,215							\$20,214.94	8.5	171827	
95	\$79,573							\$79,572.76	7.5	596795.7	
96	\$32,291							\$32,291.02	6.5	209891.6	
97	\$30,114							\$30,113.66	5.5	165625.1	
98	\$48,084							\$48,084.04	4.5	216378.2	
99	\$23,002							\$23,002.00	3.5	80507	
2000	\$2,775							\$2,775.02	2.5	6937.55	
2001	\$44,233							\$44,233.21	1.5	66349.82	
2002	\$39,434							\$39,434.42	0.5	19717.21	
2003	\$0							\$0.00			
	\$738,731	\$3,483	\$98	\$336	\$2,186	\$2,001	\$2,012	\$2,003	\$734,913		12.86

\$738,731.24  
\$734,912.69  
\$3,818.55

Yr	Add Balance	Retirements							Bal	PSC Method	Avg Age
		64- 97	98	99	2000	2001	2002	2003			
64	\$162,828							\$162,828.00	38.5	6268878	
65	\$0							\$0.00	37.5		
66	\$0							\$0.00	36.5		
67	\$8,435							\$8,435.00	35.5	299442.5	
68	\$3,754							\$3,754.00	34.5	129513	
69	\$9,904							\$9,904.00	33.5	331784	
70	\$1,898							\$1,898.00	32.5	61620	
71	\$2,293							\$2,293.00	31.5	72229.5	
72	\$3,131							\$3,131.00	30.5	95495.5	
73	\$10,250							\$10,250.00	29.5	302375	
74	\$1,330							\$1,330.00	28.5	37905	
75	\$18							\$18.00	27.5	495	
76	\$15,369	6919.5						\$8,449.50	26.5	223911.8	
77	\$25,318	418.95						\$24,899.05	25.5	634925.8	
78	\$51,271							\$51,271.00	24.5	1256140	
79	\$100,766			530.4				\$100,235.79	23.5	2355541	
80	\$0							\$0.00	22.5		
81	\$0							\$0.00	21.5		
82	\$0							\$0.00	20.5		
83	\$0							\$0.00	19.5		
84	\$0							\$0.00	18.5		
85	\$24,617							\$24,616.75	17.5	430793.1	
86	\$0							\$0.00	16.5		
87	\$0							\$0.00	15.5		
88	\$0							\$0.00	14.5		
89	\$0							\$0.00	13.5		
90	\$0							\$0.00	12.5		
91	\$0							\$0.00	11.5		
92	\$1,788,478				90553			\$1,697,924.76	10.5	17828210	
93	\$0							\$0.00	9.5		
94	\$91,442							\$91,441.89	8.5	777256.1	
95	\$220,254							\$220,254.33	7.5	1651907	
96	\$0							\$0.00	6.5		
97	\$461,928							\$461,928.31	5.5	2540606	
98	\$0							\$0.00	4.5		
99	\$7,937							\$7,936.82	3.5	27778.87	
2000	\$0							\$0.00	2.5		
2001	\$0							\$0.00	1.5		
2002	\$0							\$0.00	0.5		
2003	\$0							\$0.00			
	\$2,991,219	\$7,338		\$530	\$90,553			\$2,892,797		12.21	

\$2,991,219.05  
\$2,892,797.20  
\$98,421.85

Yr	Add Balance	Retirements							Bal	PSC Method	Avg Age
		64- 97	98	99	2000	2001	2002	2003			
64	\$3,606								\$3,606.31	38.5	138842.9
65	\$0								\$0.00	37.5	
66	\$0								\$0.00	36.5	
67	\$0								\$0.00	35.5	
68	\$0								\$0.00	34.5	
69	\$594	594							\$0.00	33.5	
70	\$56	56							\$0.00	32.5	
71	\$653	653							\$0.00	31.5	
72	\$0								\$0.00	30.5	
73	\$117	117							\$0.00	29.5	
74	\$205	205							\$0.00	28.5	
75	\$149	149							\$0.00	27.5	
76	\$902	208						\$694.00	26.5	18391	
77	\$239	239						\$0.00	25.5		
78	\$1,963	1963						\$0.00	24.5		
79	\$2,515	2247.4						\$267.60	23.5	6288.6	
80	\$77	77						\$0.00	22.5		
81	\$0							\$0.00	21.5		
82	\$208							\$208.00	20.5	4264	
83	\$497							\$497.00	19.5	9691.5	
84	\$253							\$253.44	18.5	4688.64	
85	\$1,308	1308.05						(\$0.00)	17.5		
86	\$25	24.55						\$0.00	16.5		
87	\$0							\$0.00	15.5		
88	\$0							\$0.00	14.5		
89	\$523							\$522.50	13.5	7053.75	
90	\$0							\$0.00	12.5		
91	\$0							\$0.00	11.5		
92	\$29,008							\$29,008.06	10.5	304584.6	
93	\$8,143							\$8,143.27	9.5	77361.06	
94	\$17,678					587.87		\$17,090.15	8.5	145266.3	
95	\$11,444							\$11,444.38	7.5	85832.85	
96	\$18,339							\$18,339.35	6.5	119205.8	
97	\$3,911							\$3,910.58	5.5	21508.19	
98	\$3,483							\$3,482.85	4.5	15672.83	
99	\$0							\$0.00	3.5		
2000	\$1,774				638.67			\$1,135.18	2.5	2837.95	
2001	\$2,122					571.12		\$1,550.88	1.5	2326.32	
2002	\$4,677							\$4,676.65	0.5	2338.325	
2003	\$0							\$0.00			
	\$114,469	\$7,841			\$639	\$1,159		\$104,830		9.22	
								\$114,468.86			
								\$104,830.20			
								\$9,638.66			

IV 379 M & R Equipment (City Gate)

Yr	Add Balance	Retirements							Bal	PSC Method	Avg Age
		64- 97	98	99	2000	2001	2002	2003			
64	\$3,570								\$3,569.69	38.5	137433.1
65	\$0								\$0.00	37.5	
66	\$0								\$0.00	36.5	
67	\$0								\$0.00	35.5	
68	\$0								\$0.00	34.5	
69	\$0								\$0.00	33.5	
70	\$0								\$0.00	32.5	
71	\$0								\$0.00	31.5	
72	\$0								\$0.00	30.5	
73	\$0								\$0.00	29.5	
74	\$0								\$0.00	28.5	
75	\$0								\$0.00	27.5	
76	\$0								\$0.00	26.5	
77	\$0								\$0.00	25.5	
78	\$0								\$0.00	24.5	
79	\$0								\$0.00	23.5	
80	\$0								\$0.00	22.5	
81	\$0								\$0.00	21.5	
82	\$0								\$0.00	20.5	
83	\$0								\$0.00	19.5	
84	\$0								\$0.00	18.5	
85	\$0								\$0.00	17.5	
86	\$0								\$0.00	16.5	
87	\$0								\$0.00	15.5	
88	\$0								\$0.00	14.5	
89	\$0								\$0.00	13.5	
90	\$0								\$0.00	12.5	
91	\$0								\$0.00	11.5	
92	\$448,159								\$448,158.91	10.5	4705669
93	\$0								\$0.00	9.5	
94	\$0								\$0.00	8.5	
95	\$0								\$0.00	7.5	
96	\$694								\$694.00	6.5	4511
97	\$0								\$0.00	5.5	
98	\$0								\$0.00	4.5	
99	\$0								\$0.00	3.5	
2000	\$0								\$0.00	2.5	
2001	\$0								\$0.00	1.5	
2002	\$0								\$0.00	0.5	
2003	\$0								\$0.00		
	\$452,423								\$452,423		10.71
									\$452,422.60		
									\$452,422.60		
									\$0.00		

Yr	Add Balance	Retirements							Bal	PSC Method	Avg Age
		64- 97	98	99	2000	2001	2002	2003			
78	\$0								\$0.00	24.5	
79	\$523	\$523.45							\$0.00	23.5	
80	\$46,255	\$11,024.86	1304.82	\$593	\$949	948.96	1897.92		\$29,536.38	22.5	664568.6
81	\$43,580	\$10,007.93	721.98	\$241	\$842	1082.97	1082.97		\$29,601.18	21.5	636425.4
82	\$19,888	\$6,267.22	292.92			439.38	732.3		\$12,156.18	20.5	249201.7
83	\$24,640	\$5,273.44	268.98		\$538	268.98	403.47		\$17,887.17	19.5	348799.8
84	\$21,660	\$4,015.23			\$178	534.69	891.15		\$16,040.70	18.5	296753
85	\$30,261	\$2,972.63	545.76		\$1,092	272.88	1637.28		\$23,740.56	17.5	415459.8
86	\$25,540	\$3,248.17	1001.88				751.41		\$20,538.54	16.5	338885.9
87	\$28,287	\$3,280.70	454.66	227.33	227.33	454.66	681.99		\$22,960.33	15.5	355885.1
88	\$23,465	\$1,359.00	514.1	257.05		514.10	514.10		\$20,306.95	14.5	294450.8
89	\$22,231	\$2,128.96	1655.5	236.50	473.00	473.00	236.50		\$17,028.00	13.5	229878
90	\$17,047	\$853.49	1704.64	213.08	639.24	426.16	426.16		\$12,784.08	12.5	159801
91	\$12,514	\$186.78	747.12		186.78	560.34	373.56		\$10,459.79	11.5	120287.6
92	\$20,029	\$812.20	512.44			384.33	1024.88		\$17,295.56	10.5	181603.4
93	\$32,730	\$739.64			184.91	1294.37	924.55		\$29,586.39	9.5	281070.7
94	\$31,840	\$774.06				1566.36	1566.36		\$27,933.30	8.5	237433.1
95	\$45,373	1055.06	1568.09	170.26	93.20	101.79	2083.48		\$40,300.74	7.5	302255.6
96	\$41,261	200.95		823.67	392.08	638.59	647.87		\$38,557.89	6.5	250626.3
97	\$27,415			83.60		351.57	985.39		\$25,993.99	5.5	142966.9
98	\$21,363				90.43	90.74	164.99		\$21,017.18	4.5	94577.31
99	\$25,970			202.11	204.55	337.51	238.37		\$24,987.92	3.5	87457.72
2000	\$19,414				251.06		585.72		\$18,577.56	2.5	46443.9
2001	\$32,640						1013.05		\$31,626.73	1.5	47440.1
2002	\$32,359						320.6		\$32,038.56	0.5	16019.28
2003	\$0								\$0.00		
	\$646,287	\$54,724	\$11,293	\$3,047	\$6,342	\$10,741	\$19,184		\$540,956		10.72
									\$646,286.71		
									\$540,955.68		
									<u>\$105,331.03</u>		

Yr	Add Balance	Retirements							Bal	PSC Method	Avg Age
		64- 97	98	99	2000	2001	2002	2003			
64	\$95,421	\$28,170	2531.40	1181.32	928.18	506.28	2362.64	\$59,741.04	38.5	2300030	
65	\$320	\$320						\$0.00	37.5		
66	\$1,252	\$1,252						\$0.00	36.5		
67	\$10,409	\$2,210	163.84	163.99	163.99		491.97	\$7,215.71	35.5	256157.7	
68	\$5,388	\$2,608						\$2,779.96	34.5	95908.62	
69	\$9,418	\$1,488				264.34		\$7,665.80	33.5	256804.3	
70	\$11,355	\$783	783.10			783.10	391.55	\$8,614.10	32.5	279958.3	
71	\$9,082	\$3,383	712.27	712.32		356.16	356.16	\$3,561.61	31.5	112190.7	
72	\$5,582	\$3,292						\$2,290.40	30.5	69857.2	
73	\$4,642	\$1,985						\$2,657.30	29.5	78390.35	
74	\$10,018	\$3,808	295.71				295.71	\$5,618.56	28.5	160129	
75	\$8,048	\$1,568					498.56	\$5,981.88	27.5	164501.7	
76	\$9,440	\$1,733		248.60	248.60	248.60	1740.20	\$5,220.60	26.5	138345.9	
77	\$8,284	\$1,427		263.75			527.50	\$6,086.25	25.5	154689.4	
78	\$18,640	\$4,852	372.66			186.33		\$13,229.43	24.5	324121	
79	\$18,028	\$4,584	271.05	271.60	135.80	135.80	950.60	\$11,678.80	23.5	274451.8	
80	\$0	\$0						\$0.00	22.5		
81	\$0	\$0						\$0.00	21.5		
82	\$0	\$0						\$0.00	20.5		
83	\$0	\$0						\$0.00	19.5		
84	\$0	\$0						\$0.00	18.5		
85	\$6,931	\$0						\$6,931.00	17.5	121292.5	
86	\$0	\$0						\$0.00	16.5		
87	\$0	\$0						\$0.00	15.5		
88	\$0	\$0						\$0.00	14.5		
89	\$0	\$0						\$0.00	13.5		
90	\$0	\$0						\$0.00	12.5		
91	\$0	\$0						\$0.00	11.5		
92	\$0	\$0						\$0.00	10.5		
93	\$0	\$0						\$0.00	9.5		
94	\$0	\$0						\$0.00	8.5		
95	\$0	\$0						\$0.00	7.5		
96	\$0	\$0						\$0.00	6.5		
97	\$0	\$0						\$0.00	5.5		
98	\$0	\$0						\$0.00	4.5		
99	\$0	\$0						\$0.00	3.5		
2000	\$0	\$0						\$0.00	2.5		
2001	\$0	\$0						\$0.00	1.5		
2002	\$0	\$0						\$0.00	0.5		
2003	\$0	\$0						\$0.00			
	\$232,258	\$63,461	\$5,130	\$2,842	\$1,477	\$2,481	\$7,615	\$149,252		32.07	

\$232,257.55  
\$149,252.44  
\$83,005.11

Yr	Add Balance	Retirements							Bal	PSC Method	Avg age
		64- 97	98	99	2000	2001	2002	2003			
64	\$28,986	\$7,598	\$49.08	\$24.54	\$74.19	\$24.54	\$196.32	\$21,019.04	38.5	809233	
65	\$45	\$45						\$0.00	37.5		
66	\$0							\$0.00	36.5		
67	\$1,777	\$459	\$22.33					\$1,295.36	35.5	45985.28	
68	\$777	103.6		\$25.90				\$647.50	34.5	22338.75	
69	\$1,832	301.3						\$1,530.57	33.5	51274.1	
70	\$2,608	240.06					\$40.01	\$2,327.84	32.5	75654.8	
71	\$0							\$0.00	31.5		
72	\$2,286	\$401						\$1,884.94	30.5	57490.67	
73	\$584	194.67						\$389.38	29.5	11486.71	
74	\$332			\$27.61			\$27.66	\$276.60	28.5	7883.1	
75	\$559	46.61						\$512.66	27.5	14098.15	
76	\$1,461	\$169	\$41.32					\$1,250.97	26.5	33150.71	
77	\$2,483	\$198	\$36.04			\$36.04		\$2,212.58	25.5	56420.79	
78	\$10,291	\$833	\$88.38		\$132.57	\$309.33	\$44.19	\$8,883.73	24.5	217651.4	
79	\$7,864	\$416			\$52.36	\$261.80	\$52.36	\$7,081.44	23.5	166413.8	
80	\$15,473	\$398	\$55.82			\$1,674.60	\$223.28	\$13,121.94	22.5	295243.7	
81	\$16,533		\$117.86			\$626.90	\$564.21	\$15,224.03	21.5	327316.8	
82	\$4,386	\$66				\$67.59	\$472.50	\$3,780.00	20.5	77490	
83	\$13,368	\$690				\$124.53	\$247.36	\$12,305.31	19.5	239953.5	
84	\$11,955		\$66.04		\$69.34		\$66.04	\$11,753.10	18.5	217432.4	
85	\$15,568	\$2,481						\$13,086.80	17.5	229019	
86	\$11,642						\$65.21	\$11,576.52	16.5	191012.6	
87	\$2,039							\$2,038.92	15.5	31603.26	
88	\$20,054	\$170	\$247.28	\$61.82		\$61.82	\$309.10	\$19,203.49	14.5	278450.6	
89	\$1,989							\$1,988.76	13.5	26848.26	
90	\$7,032	70.82				\$70.82		\$6,890.57	12.5	86132.13	
91	\$8,645					\$74.55		\$8,570.17	11.5	98556.96	
92	\$21,481							\$21,480.53	10.5	225545.6	
93	\$3,894							\$3,894.02	9.5	36993.19	
94	\$33,346	996.12	\$10,776.60			\$61.12		\$21,511.89	8.5	182851.1	
95	\$14,214	198.14	\$124.68					\$13,890.92	7.5	104181.9	
96	\$9,333							\$9,333.47	6.5	60667.56	
97	\$2,373							\$2,372.90	5.5	13050.95	
98	\$8,323							\$8,322.72	4.5	37452.24	
99	\$2,692							\$2,692.38	3.5	9423.33	
2000	\$4,601							\$4,600.80	2.5	11502	
2001	\$10,948							\$10,947.62	1.5	16421.43	
2002	\$3,962							\$3,962.16	0.5	1981.08	
2003	\$0										
	\$305,733	\$16,076	\$11,625	\$140	\$328	\$3,394	\$2,308	\$271,861.63		16.07	
								\$305,732.95			
								\$271,861.63			
								<u>\$33,871.32</u>			

W 382 Meter Installations

Yr	Add Balance	Retirements							Bal	PSC Method	Avg age
		64- 97	98	99	2000	2001	2002	2003			
64	\$13,888	\$2,061	\$445.20	\$207.76	\$163.24	\$89.04	\$415.52	\$10,506.72	38.5	404508.7	
65	\$0							\$0.00	37.5		
66	\$0							\$0.00	36.5		
67	\$4,070	\$1,105	\$59.33	\$59.31	\$59.31		\$177.93	\$2,609.62	35.5	92641.51	
68	\$2,035	491.19						\$1,543.81	34.5	53261.45	
69	\$2,683	173.1				\$83.66		\$2,426.24	33.5	81279.04	
70	\$3,833	264.41	\$264.34			\$264.34	\$132.17	\$2,907.74	32.5	94501.55	
71	\$2,726	1015.54	\$213.86	\$213.80		\$106.90	\$106.90	\$1,069.00	31.5	33673.5	
72	\$4,067	2316.72						\$1,750.28	30.5	53383.54	
73	\$3,448	1149.32						\$2,298.68	29.5	67811.06	
74	\$2,276	284.49	\$94.83				\$94.91	\$1,801.77	28.5	51350.45	
75	\$1,024	136.54					\$68.22	\$819.24	27.5	22529.1	
76	\$1,198	194.25		\$32.38	\$32.38	\$32.38	\$226.66	\$679.95	26.5	18018.68	
77	\$358	\$42		\$12.17			\$24.34	\$279.91	25.5	7137.705	
78	\$1,072	\$204	\$23.46			\$11.73		\$832.83	24.5	20404.34	
79	\$1,377	\$211	\$35.70	\$23.80	\$11.90	\$11.90	\$95.20	\$987.70	23.5	23210.95	
80	\$2,699	\$315	\$88.00	\$40.00	\$64.00	\$64.00	\$128.00	\$2,000.00	22.5	45000	
81	\$13,163	\$1,810	\$244.14	\$81.38	\$284.83	\$366.21	\$366.21	\$10,009.74	21.5	215209.4	
82	\$5,981	1306.82	\$100.52			\$150.78	\$251.30	\$4,171.58	20.5	85517.39	
83	\$2,407	\$329	\$28.86		\$57.72	\$57.72	\$43.29	\$1,890.33	19.5	36861.44	
84	\$2,855	311.9			\$25.95	\$77.85	\$129.75	\$2,309.55	18.5	42726.68	
85	\$5,640	\$279	\$106.16		\$212.32	\$53.08	\$318.48	\$4,671.04	17.5	81743.2	
86	\$2,334	243.28	\$95.28				\$71.46	\$1,923.98	16.5	31745.67	
87	\$1,300	106.08	\$21.32	\$10.66	\$10.66	\$21.32	\$31.98	\$1,097.98	15.5	17018.69	
88	\$3,020	130.37	\$65.68	\$32.84		\$65.68	\$65.68	\$2,660.04	14.5	38570.58	
89	\$2,543	242.7	\$189.42	\$27.06	\$54.12	\$54.12	\$27.06	\$1,948.08	13.5	26299.08	
90	\$1,640	82.37	\$163.92	\$20.49	\$61.47	\$40.98	\$40.98	\$1,229.40	12.5	15367.5	
91	\$629	9.39	\$37.56		\$9.39	\$28.17	\$18.78	\$525.63	11.5	6044.745	
92	\$0							\$0.00	10.5		
93	\$1,156	25.52			\$6.38	\$44.01	\$31.90	\$1,048.29	9.5	9958.755	
94	\$1,446	23.69	\$528.33			\$43.52	\$42.41	\$807.60	8.5	6864.6	
95	\$2,354	32.53	\$776.62	\$8.30	\$8.19	\$7.83	\$105.54	\$1,414.51	7.5	10608.83	
96	\$2,232	16.99	\$667.91	\$27.12	\$16.15	\$21.56	\$35.76	\$1,446.06	6.5	9399.39	
97	\$1,606		\$234.35	\$9.13		\$18.68	\$40.56	\$1,303.43	5.5	7168.865	
98	\$1,255				\$9.24	\$7.58	\$9.16	\$1,228.87	4.5	5529.915	
99	\$1,063			\$8.31	\$8.27	\$21.14	\$8.28	\$1,017.38	3.5	3560.83	
2000	\$837				12.48		25.65	\$798.81	2.5	1997.025	
2001	\$1,072						22.08	\$1,049.96	1.5	1574.94	
2002	\$1,109						10.29	\$1,098.55	0.5	549.275	
2003	\$0										
	\$102,394	\$14,912	\$4,485	\$815	\$1,108	\$1,744.18	\$3,166	\$76,164.30		22.62	
								\$102,394.30			
								\$76,164.30			
								\$26,230.00			



Yr	Add Balance	Retirements							Bal	PSC Method	Avg age
		64- 97	98	99	2000	2001	2002	2003			
64	\$5,484	\$2,882	\$297.36	\$164.61	\$164.61	\$244.00	\$143.37	\$1,587.95	38.5	61136.08	
65	\$0							\$0.00	37.5		
66	\$0							\$0.00	36.5		
67	\$262							\$262.00	35.5	9301	
68	\$310	\$103						\$207.00	34.5	7141.5	
69	\$317	\$68						\$249.00	33.5	8341.5	
70	\$589	\$527						\$62.00	32.5	2015	
71	\$16							\$16.00	31.5	504	
72	\$7							\$7.00	30.5	213.5	
73	\$444							\$444.00	29.5	13098	
74	\$101							\$101.00	28.5	2878.5	
75	\$102	\$29						\$73.50	27.5	2021.25	
76	\$214							\$214.00	26.5	5671	
77	\$433							\$433.00	25.5	11041.5	
78	\$1,798	\$19						\$1,779.39	24.5	43595.06	
79	\$1,485	\$1,295						\$190.35	23.5	4473.225	
80	\$6,718	\$1,003	\$31.07	\$9.95		\$40.59		\$5,633.05	22.5	126743.6	
81	\$1,409					\$31.35		\$1,377.65	21.5	29619.48	
82	\$1,132	\$14						\$1,117.79	20.5	22914.7	
83	\$3,119	\$395	\$11.98					\$2,711.82	19.5	52880.49	
84	\$1,893	\$66						\$1,826.69	18.5	33793.77	
85	\$3,788	60.52						\$3,727.83	17.5	65237.03	
86	\$3,251							\$3,251.00	16.5	53641.5	
87	\$1,956	\$326						\$1,630.36	15.5	25270.58	
88	\$4,584	25.6						\$4,558.40	14.5	66096.8	
89	\$3,016							\$3,015.67	13.5	40711.55	
90	\$2,747							\$2,746.92	12.5	34336.5	
91	\$4,480							\$4,479.75	11.5	51517.13	
92	\$21,253							\$21,253.22	10.5	223158.8	
93	\$12,716	111.99						\$12,603.79	9.5	119736	
94	\$6,368							\$6,368.05	8.5	54128.43	
95	\$9,081							\$9,081.34	7.5	68110.05	
96	\$9,205							\$9,205.38	6.5	59834.97	
97	\$8,817							\$8,817.11	5.5	48494.11	
98	\$4,325							\$4,325.16	4.5	19463.22	
99	\$2,303							\$2,303.10	3.5	8060.85	
2000	\$3,099							\$3,099.09	2.5	7747.725	
2001	\$4,688							\$4,688.48	1.5	7032.72	
2002	\$1,828							\$1,828.34	0.5	914.17	
2003	\$0										
	\$133,340	\$6,925	\$340	\$175	\$165	\$316	\$143	\$125,276.18		11.10	
								\$133,339.74			
								\$125,276.18			
								\$8,063.56			

Yr	Add Balance	Retirements							Bal	PSC Method	Avg age
		64-97	98	99	2000	2001	2002	2003			
64	\$6	\$6							\$0.00	38.5	
65	\$0								\$0.00	37.5	
66	\$0								\$0.00	36.5	
67	\$0								\$0.00	35.5	
68	\$981	\$547	\$433.95						\$0.00	34.5	1.9E-15
69	\$1,018	65.68				\$31.74			\$920.58	33.5	30839.43
70	\$3,144	216.93	\$216.82			\$216.82	\$108.41		\$2,385.02	32.5	77513.15
71	\$2,611	972.69	\$204.85	\$204.78		\$102.39	\$102.39		\$1,023.90	31.5	32252.85
72	\$2,399	1349.42							\$1,049.58	30.5	32012.19
73	\$1,310	436.68							\$873.32	29.5	25762.94
74	\$1,706	213.24	\$71.08				\$71.16		\$1,350.52	28.5	38489.82
75	\$450	60					\$30.00		\$380.00	27.5	9900
76	\$616	99.85		\$16.65	\$16.65	\$16.65	\$116.55		\$349.65	26.5	9265.725
77	\$266	27.58		\$9.17			\$18.34		\$210.91	25.5	5378.205
78	\$319	\$67	\$6.82			\$3.41			\$242.11	24.5	5931.695
79	\$606	\$105	\$15.33	\$10.22	\$5.11	\$5.11	\$40.88		\$424.13	23.5	9967.055
80	\$613	69.49	\$20.13	\$9.15	\$14.64	\$14.64	\$29.28		\$455.67	22.5	10252.58
81	\$477	64.08	\$8.88	\$2.96	\$10.36	\$13.32	\$13.32		\$364.08	21.5	7827.72
82	\$2,101	458.62	\$35.32			\$52.98	\$88.30		\$1,465.78	20.5	30048.49
83	\$2,715	346.2	\$32.90		\$65.80	\$65.80	\$49.35		\$2,154.95	19.5	42021.53
84	\$1,792	179.29			\$16.29	\$48.87	\$81.45		\$1,466.10	18.5	27122.85
85	\$2,774	122.48	\$52.50		\$105.00	\$26.25	\$157.50		\$2,310.00	17.5	40425
86	\$212	19.76	\$8.64				\$6.48		\$177.12	16.5	2922.48
87	\$38	3.28	\$0.62	\$0.31	\$0.31	\$0.61	\$0.93		\$31.94	15.5	495.07
88	\$0								\$0.00	14.5	
89	\$358	34.36	\$26.67	\$3.81	\$7.62	\$7.62	\$3.81		\$274.50	13.5	3705.75
90	\$149	7.17	\$14.96	\$1.87	\$5.61	\$3.74	\$3.74		\$112.20	12.5	1402.5
91	\$109	1.63	\$6.52		\$1.63	\$4.89	\$3.26		\$91.13	11.5	1047.995
92	\$902	35.32	\$23.60			\$17.70	\$47.20		\$778.21	10.5	8171.205
93	\$1,138	25.16			\$6.29	\$43.14	\$31.45		\$1,032.31	9.5	9806.945
94	\$773	12.64				\$37.81	\$35.01		\$687.97	8.5	5847.745
95	\$1,807	25.95	\$40.62	\$6.97	\$6.93	\$6.20	\$97.13		\$1,622.89	7.5	12171.68
96	\$1,386	8.51		\$23.89	\$13.63	\$19.00	\$30.21		\$1,291.11	6.5	8392.215
97	\$1,140			\$7.69		\$15.01	\$33.46		\$1,083.95	5.5	5961.725
98	\$1,126				\$9.24	\$8.81	\$9.83		\$1,097.95	4.5	4940.775
99	\$883			\$6.74	\$6.97	\$18.31	\$6.44		\$844.96	3.5	2957.36
2000	\$729				11.21		21.32		\$696.42	2.5	1741.05
2001	\$901						21.94		\$879.10	1.5	1318.65
2002	\$954						8.69		\$945.27	0.5	472.635
2003	\$0										
	\$38,511	\$5,581	\$1,220	\$304	\$303	\$781	\$1,268		\$29,053.33		17.43
									\$38,510.63		
									\$29,053.33		
									\$9,457.30		

Yr	Add Balance	Retirements								Bal	PSC Method	Avg age
		64- 97	98	99	2000	2001	2002	2003				
72	\$1,174								\$1,174.00	30.5	35807	
73	\$0								\$0.00	29.5		
74	\$0								\$0.00	28.5		
75	\$0								\$0.00	27.5		
76	\$0								\$0.00	26.5		
77	\$0								\$0.00	25.5		
78	\$0								\$0.00	24.5		
79	\$0								\$0.00	23.5		
80	\$0								\$0.00	22.5		
81	\$0								\$0.00	21.5		
82	\$0								\$0.00	20.5		
83	\$0								\$0.00	19.5		
84	\$6,674								\$6,674.05	18.5	123469.9	
85	\$0								\$0.00	17.5		
86	\$0								\$0.00	16.5		
87	\$0								\$0.00	15.5		
88	\$0								\$0.00	14.5		
89	\$1,055								\$1,054.94	13.5	14241.69	
90	\$525	524.76							\$0.00	12.5		
91	(\$0)								(\$0.00)	11.5		
92	\$29,454				29454.18				\$0.00	10.5	1.9E-14	
93	(\$0)								(\$0.00)	9.5		
94	\$0								\$0.00	8.5		
95	\$0								\$0.00	7.5		
96	\$0								\$0.00	6.5		
97	\$13,236				2139.68				\$11,095.87	5.5	61027.29	
98	\$889								\$888.77	4.5	3999.465	
99	\$0								\$0.00	3.5		
2000	\$0								\$0.00	2.5		
2001	\$0								\$0.00	1.5		
2002	\$0								\$0.00	0.5		
2003	\$0								\$0.00			
	\$53,006	\$525			\$31,594				\$20,887.63		11.42	
									\$53,006.25			
									\$20,887.63			
									<u>\$32,118.62</u>			

Yr	Add Balance	Retirements							Bal	PSC Method	Avg age
		64- 97	98	99	2000	2001	2002	2003			
88	\$0							\$0.00	14.5		
89	\$19,127							\$19,126.88	13.5	258212.9	
90	\$0							\$0.00	12.5		
91	\$17,454							\$17,453.92	11.5	200720.1	
92	\$5,488							\$5,488.43	10.5	57628.52	
93	\$5,798							\$5,798.02	9.5	55081.19	
94	\$12,311				6698.1			\$5,613.10	8.5	47711.35	
95	\$1,260							\$1,260.49	7.5	9453.675	
96	\$0							\$0.00	6.5		
97	\$597							\$596.58	5.5	3281.19	
98	\$0							\$0.00	4.5		
99	\$0							\$0.00	3.5		
2000	\$0							\$0.00	2.5		
2001	\$0							\$0.00	1.5		
2002	\$0							\$0.00	0.5		
2003	\$0							\$0.00			
	\$62,036				\$6,898			\$55,337.42		11.42	
								\$62,035.52			
								\$55,337.42			
								<u>\$6,698.10</u>			

390 Structures & Improvements

Yr	Additions Balance	Retirements							Bal	PSC Method	Avg Age
		64- 97	98	99	2000	2001	2002	2003			
84	\$83,842	\$13,098.09							\$70,744.24	18.5	1308768.4
85									\$0.00	17.5	
86	\$2,427	\$1,975.09							\$452.36	16.5	7463.9
87	\$833								\$833.22	15.5	12914.9
88									\$0.00	14.5	
89									\$0.00	13.5	
90	\$45,804		\$1,588.94						\$44,214.61	12.5	552682.6
91	\$665								\$665.11	11.5	7648.8
92									\$0.00	10.5	
93									\$0.00	9.5	
94	\$2,946								\$2,945.74	8.5	25038.8
95									\$0.00	7.5	
96									\$0.00	6.5	
97									\$0.00	5.5	
98									\$0.00	4.5	
99	\$1,429								\$1,429.23	3.5	5002.3
2000									\$0.00	2.5	
2001									\$0.00	1.5	
2002									\$0.00	0.5	
2003									\$0.00		
	\$137,947	\$15,073		\$1,589					\$121,285		15.8
									\$137,946.63		
									\$121,284.51		
									<u>\$16,662.12</u>		

Yr	Additions Balance	Retirements								Bal	PSC Method	Avg Age
		64- 97	98	99	2000	2001	2002	2003				
64	\$3,379	\$3,379.44							\$0.00	38.5		
65									\$0.00	37.5		
66									\$0.00	36.5		
67									\$0.00	35.5		
68									\$0.00	34.5		
69	\$410	\$409.58							\$0.00	33.5		
70									\$0.00	32.5		
71									\$0.00	31.5		
72	\$248	\$247.76							\$0.00	30.5		
73	\$663	\$424.72							\$238.02	29.5	7021.6	
74	\$57								\$57.00	28.5	1624.5	
75	\$68								\$68.07	27.5	1871.9	
76	\$1,158	\$1,143.49							\$14.51	26.5	384.5	
77	\$1,525								\$1,525.00	25.5	38887.5	
78	\$1,651	\$1,610.93							\$40.07	24.5	981.7	
79	\$354								\$354.00	23.5	8319.0	
80	\$1,430	\$9.35							\$1,420.62	22.5	31964.0	
81	\$1,146								\$1,146.00	21.5	24639.0	
82	\$601	\$205.00							\$396.00	20.5	8118.0	
83	\$482		\$29.69						\$452.31	19.5	8820.0	
84	\$764								\$764.00	18.5	14134.0	
85	\$308								\$308.00	17.5	5390.0	
86	\$222								\$221.59	16.5	3656.2	
87									\$0.00	15.5		
88	\$0								\$0.00	14.5		
89									\$0.00	13.5		
90	\$16,188				\$682.98	\$2,310.00			\$13,194.90	12.5	164936.3	
91	\$18,197								\$18,197.05	11.5	209266.1	
92	\$627								\$626.91	10.5	6582.6	
93									\$0.00	9.5		
94	\$405								\$405.00	8.5	3442.5	
95									\$0.00	7.5		
96									\$0.00	6.5		
97									\$0.00	5.5		
98									\$0.00	4.5		
99									\$0.00	3.5		
2000									\$0.00	2.5		
2001	\$2,490								\$2,490.00	1.5	3735.0	
2002									\$0.00	0.5		
2003												
	\$52,372	\$7,430	\$30		\$683	\$2,310			\$41,919		13.0	
									\$52,371.99			
									\$41,919.05			
									<u>\$10,452.94</u>			

391-2 Office Divices

Yr	Additions Balance	Retirements							Bal	PSC Method	Avg Age
		64- 97	98	99	2000	2001	2002	2003			
80	\$26	\$0							\$26.25	22.5	590.6
81	\$4,526	\$4,526							\$0.00	21.5	
82		\$0							\$0.00	20.5	
83		\$0							\$0.00	19.5	
84		\$0							\$0.00	18.5	
85		\$0							\$0.00	17.5	
86	\$365	\$365							\$0.00	16.5	
87	\$2,805	\$2,805							\$0.00	15.5	
88									\$0.00	14.5	
89									\$0.00	13.5	
90	\$2,434	551.19							\$1,882.56	12.5	23532.0
91	\$5,632	5632.2							\$0.00	11.5	
92									\$0.00	10.5	
93									\$0.00	9.5	
94	\$1,558			855.99		702.36			\$0.00	8.5	
95	\$11,080								\$11,080.00	7.5	83100.0
96	\$1,294								\$1,293.98	6.5	
97									\$0.00	5.5	
98									\$0.00	4.5	
99									\$0.00	3.5	
2000									\$0.00	2.5	
2001									\$0.00	1.5	
2002	\$14,361								\$14,360.97	0.5	7180.5
2003											
	\$44,081	\$13,879		\$856		\$702			\$28,644		4.3
									\$44,081.25		
									\$28,643.76		
									<u>\$15,437.49</u>		

391-3 Office Computers

Yr	Additions Balance	Retirements							Bal	PSC Method	Avg Age
		64- 97	98	99	2000	2001	2002	2003			
90	\$5,940	5939.88							\$0.00	12.5	
91	\$10,405	4535.05	4214.57						\$1,655.56	11.5	19038.9
92	\$4,349	3363.35							\$985.80	10.5	10350.9
93	\$5,127	440.13	2042.14		2253.71				\$391.04	9.5	3714.9
94	\$2,382		2102.72						\$279.70	8.5	2377.5
95	\$6,124								\$6,123.56	7.5	45926.7
96	\$30,426								\$30,425.68	6.5	197766.9
97	\$21,241				1743.7				\$19,497.78	5.5	107237.8
98	\$17,434			319.49					\$17,114.31	4.5	77014.4
99	\$1,110					761.5			\$348.10	3.5	1218.4
2000	\$963								\$962.99	2.5	2407.5
2001	\$8,672								\$8,672.43	1.5	13008.6
2002	\$11,073								\$11,072.64	0.5	5536.3
2003											
	\$125,246	\$14,278	\$8,359	\$319	\$3,997	\$762			\$97,530		5.0
									\$125,245.83		
									\$97,529.59		
									\$27,716.24		



392 Transportation Equipment

Yr	Additions Balance	Retirements							Bal	PSC Method	Avg Age
		64- 97	98	99	2000	2001	2002	2003			
80	\$12,385	\$10,614.40							\$1,770.72	22.5	39841.2
81									\$0.00	21.5	
82									\$0.00	20.5	
83	\$11,506	\$11,506							(\$0.00)	19.5	
84									\$0.00	18.5	
85	\$273	\$273.28							\$0.00	17.5	
86	\$50,046.51	\$50,046.51							\$0.00	16.5	0.0
87									\$0.00	15.5	
88									\$0.00	14.5	
89									\$0.00	13.5	
90	\$46,575	\$31,528.20	\$15,047.00						\$0.00	12.5	
91									\$0.00	11.5	
92	\$1,898								\$1,897.66	10.5	19925.4
93	\$36,048								\$36,047.90	9.5	342455.1
94	\$67,445	\$22,800.00			15616.37				\$29,028.46	8.5	246741.9
95	\$39,024			\$22,116.75	16906.95				\$0.00	7.5	
96									\$0.00	6.5	
97									\$0.00	5.5	
98									\$0.00	4.5	
99	\$51,577								\$51,576.56	3.5	180518.0
2000									\$0.00	2.5	
2001	\$47,891								\$47,890.72	1.5	71836.1
2002									\$0.00	0.5	
2003											
	\$364,668	\$126,769	\$15,047	\$22,117		\$32,523			\$168,212		5.4
									\$364,667.92		
									\$168,212.02		
									\$196,455.90		

394 Tools, Shop & Garage Equipment

Yr	Additions Balance	Retirements								Bal	PSC Method	Avg Age
		64- 97	98	99	2000	2001	2002	2003				
64	\$362	\$302.16					\$16.00		\$43.84	38.5	1687.8	
65									\$0.00	37.5		
66									\$0.00	36.5		
67	\$387	\$194.94					\$48.08		\$144.16	35.5	5117.7	
68	\$449	\$448.80							\$0.00	34.5		
69	\$506	\$506.26							\$0.00	33.5		
70	\$1,261	\$661.00							\$599.51	32.5	19484.1	
71	\$614	\$614.44							\$0.00	31.5		
72	\$237	\$236.91							\$0.00	30.5		
73	\$885	\$884.80							\$0.00	29.5		
74	\$471	\$411.00							\$60.18	28.5	1715.1	
75	\$439	\$367.00							\$72.29	27.5	1988.0	
76	\$800	\$799.60							\$0.00	26.5		
77	\$381	\$381.42							\$0.00	25.5		
78	\$230	\$82.00				\$69.00			\$78.82	24.5	1931.1	
79	\$2,239	\$1,430.16							\$809.21	23.5	19016.4	
80	\$4,697	\$2,622.84				\$904.35			\$1,169.67	22.5	26317.6	
81	\$3,903	\$1,752.29				\$871.25			\$1,279.29	21.5	27504.7	
82	\$1,725	\$1,053.43				\$365.83			\$305.60	20.5	6264.8	
83	\$4,107	\$2,997.70				\$410.13			\$699.33	19.5	13636.9	
84	\$1,902	\$761.62				\$408.50			\$732.23	18.5	13546.3	
85	\$3,703	\$1,759.88				\$206.95			\$1,735.89	17.5	30378.1	
86	\$1,358	\$1,344.61				\$13.40			\$0.00	16.5		
87	\$2,641								\$2,640.98	15.5	40935.2	
88									\$0.00	14.5		
89									\$0.00	13.5		
90									\$0.00	12.5		
91									\$0.00	11.5		
92									\$0.00	10.5		
93	\$5,385					\$2,860.94			\$2,523.82	9.5	23976.3	
94	\$1,195								\$1,194.74	8.5	10155.3	
95									\$0.00	7.5		
96									\$0.00	6.5		
97									\$0.00	5.5		
98	\$728								\$728.11	4.5	3276.5	
99									\$0.00	3.5		
2000									\$0.00	2.5		
2001									\$0.00	1.5		
2002	\$1,623								\$1,623.13	0.5	811.6	
2003												
	\$42,228	\$19,613				\$6,174			\$16,441		15.1	
									\$42,228.09			
									\$16,440.80			
									<u>\$25,787.29</u>			

396 Power Operated Equipment

Yr	Additions Balance	Retirements							Bal	PSC Method	Avg Age
		64- 97	98	99	2000	2001	2002	2003			
78	\$8,500	\$8,500							\$0.00	24.5	
79	\$28,061	\$24,999							\$3,062.80	23.5	71975.8
80	\$16,331	\$13,788							\$2,542.91	22.5	57215.5
81	\$893	\$738							\$154.94	21.5	3331.2
82									\$0.00	20.5	
83									\$0.00	19.5	
84	\$1,103		1102.8						\$0.00	18.5	
85									\$0.00	17.5	
86									\$0.00	16.5	
87	\$0								\$0.00	15.5	
88									\$0.00	14.5	
89									\$0.00	13.5	
90	\$21,764	21764.22							\$0.00	12.5	
91									\$0.00	11.5	
92									\$0.00	10.5	
93	\$2,921								\$2,920.83	9.5	27747.9
94	\$60,098								\$60,098.02	8.5	510833.2
95	\$29,015								\$29,014.51	7.5	217608.8
96									\$0.00	6.5	
97									\$0.00	5.5	
98	\$540								\$539.99	4.5	2430.0
99									\$0.00	3.5	
2000									\$0.00	2.5	
2001									\$0.00	1.5	
2002									\$0.00	0.5	
2003									\$0.00		
	\$169,226	\$69,789	\$1,103						\$98,334		9.1
									\$169,225.97		
									\$98,334.00		
									<u>\$70,891.97</u>		

397 Communication Equipment

Yr	Additions Balance	Retirements								Bal	PSC Method	Avg Age
		64- 97	98	99	2000	2001	2002	2003				
79	\$296	\$296								\$0.00	23.5	
80	\$8,500	\$3,111				1197.39				\$4,191.71	22.5	94313.5
81	\$831	\$690								\$140.78	21.5	3026.8
82										\$0.00	20.5	
83	\$1,677	390.45								\$1,286.23	19.5	25081.5
84	\$1,125									\$1,125.05	18.5	20813.4
85										\$0.00	17.5	
86	\$584	584.01								\$0.00	16.5	
87	\$2,515	1155								\$1,360.23	15.5	21083.6
88										\$0.00	14.5	
89										\$0.00	13.5	
90	\$1,671									\$1,671.32	12.5	20891.5
91										\$0.00	11.5	
92	\$1,092									\$1,091.80	10.5	11463.9
93	\$4,037									\$4,037.28	9.5	38354.2
94	\$0									\$0.00	8.5	
95	\$15,168				1849.7					\$13,317.84	7.5	99883.8
96										\$0.00	6.5	
97	\$1,124									\$1,124.13	5.5	6182.7
98										\$0.00	4.5	
99	\$2,998									\$2,997.75	3.5	10492.1
2000	\$2,685									\$2,685.00	2.5	6712.5
2001										\$0.00	1.5	
2002	\$1,004									\$1,003.82	0.5	501.9
2003												
	\$45,306	\$6,226			\$1,850	\$1,197				\$36,033		10.0
										\$45,306.24		
										\$36,032.94		
										<u>\$9,273.30</u>		