

REQUEST TO ESTABLISH DOCKET (Please type or print. File original with CLK.)		
Date:	1/30/2023	
1. From Division / Staff:	Division Of Economic Services/Kunkler	
2. OPR:	Andrew Kunkler/ ECO	
3. OCR:		
4. Suggested Docket Title:	Petition for approval of 2022 Depreciation Study by St. Joe Natural Gas Company, Inc.	
5. Program/Module/Submodule Assignment:	A7a	
6. Suggested Docket Mailing List		
a. Provide NAMES/ACRONYMS, if registered company		<input type="checkbox"/> Provided as an Attachment
Company Code, if applicable:	Parties (include address, if different from MCD):	Representatives (name and address):
GU610	Debbie Stitt (instead of Andy Shoaf) P.O. Box 549 Port St. Joe, FL. 32457	Costin and Costin Charles A. Costin P.O. Box 98 Port St. Joe, FL. 32457
b. Provide COMPLETE NAME AND ADDRESS for all others (match representatives to companies)		
Company Code, if applicable:	Interested persons, if any, (include address, if different from MCD):	Representatives (name and address):
7. Check one:	<input checked="" type="checkbox"/> Supporting documentation attached	<input type="checkbox"/> To be provided with Recommendation
Comments:		

RECEIVED-FPSC
 2023 JAN 31 PM 3:21
 COMMISSION CLERK

Costin and Costin

ATTORNEYS AT LAW
413 WILLIAMS AVENUE
PORT ST. JOE, FLORIDA 32456
TELEPHONE (850) 227-1159
FAX (850) 227-3373

Charles A. Costin
Lauren M. Costin
Cecil G. Costin, Jr.
(1923 - 1990)

Mailing Address:
Post Office Box 98
Port St. Joe, FL 32457-0098

January 30, 2023

Adam Teitzman, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Fl. 32399-0850

RE: Application for approval of new depreciation rates effective January 1, 2023
From: St. Joe Natural Gas Company, Inc.

Dear Mr. Teitzman:

Attached for electronic filing, please find the Application for approval of new depreciation rates by St. Joe Natural Gas Company, Inc. Included are Exhibit "A" the captioned application and the information required by paragraphs (6)(a) through (6)(f) and (6)(h) of Rule 25-7.045, Florida Administrative Code. Also attached with this filing is the 2022 Annual Status Report.

Sincerely,


Charles A. Costin

Enclosures

cc: Andy Shoaf

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Application for approval of
new depreciation rates, by
St. Joe Natural Gas Company, Inc.

Docket No.
Submitted for Filing: 01-30-2023

APPLICATION OF ST JOE NATURAL GAS COMPANY

St. Joe Natural Gas Company, Inc. ("St. Joe" or the "Company"), files its application for approval of new depreciation rates, and in support thereof states:

1. The name and address of the Company is:

St. Joe Natural Gas Company, Inc
P.O. Box 549
Port St. Joe, Fl. 32457

2. The names and mailing addresses of the persons authorized to receive notices and communications with respect to this application are:

Charles A. Costin
P.O. Box 98
Port St. Joe, Fl. 32457

Debbie Stitt
St. Joe Natural Gas Company, Inc.
P.O. Box 549
Port St. Joe, Fl. 32457

3. St. Joe requests the Commission's approval of the proposed rates shown on Exhibit A attached hereto and made a part hereof. The proposed rates shown on Exhibit A are the result of a depreciation study performed by the Company in accordance with the requirements of Rule 25-7.045, Florida Administrative Code.

4. The data submitted herewith is based on the Company's projected plant in service and depreciation reserves at December 31, 2022.

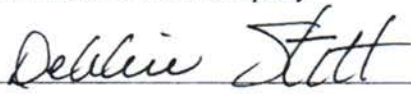
5. St. Joe requests that the proposed depreciation rates reflected on Exhibit A be approved for implementation effective January 1, 2023

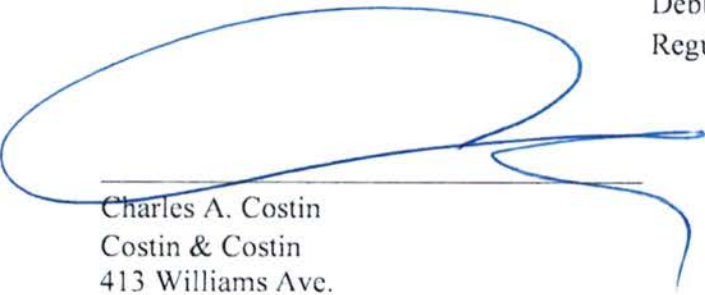
6. The depreciation study on which the proposed new depreciation rates are based (i.e.,

the information required by Rule 25-7.045(6), Florida Administrative Code), is submitted for filing with this application.

WHEREFORE, St. Joe respectfully requests that the Commission enter its order finding the proposed depreciation rates set forth on Exhibit A attached hereto to be just and reasonable and approving said proposed depreciation rates for implementation effective January 1, 2023.

Respectfully Submitted
St. Joe Natural Gas Company

By: 
Debbie Stitt
Regulatory Affairs



Charles A. Costin
Costin & Costin
413 Williams Ave.
P.O. Box 98
Port St. Joe, Fl. 32457
850-227-1159
Attorney for St. Joe Natural Gas Company, Inc.
Florida Bar No. 699070

STATE OF FLORIDA

COUNTY OF GULF

Before me, the undersigned authority, personally appeared Debbie Stitt who, being by me first duly sworn, says that she is the Regulatory Affairs Director of St. Joe Natural Gas Company, Inc. that she is duly qualified and acting in that capacity; that she is authorized to execute the foregoing application and to make this oath thereto; that the matters and things stated in said

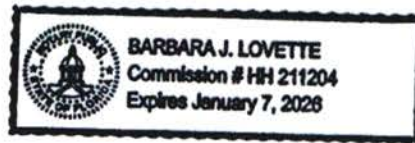
application are, insofar as they come within her knowledge and belief, true; and that insofar as they are derived from or dependent upon the knowledge of others, she believes them to be true.


DEBBIE STITT

Sworn to and subscribed before me this 30th day of January, 2023.


NOTARY PUBLIC
STATE OF FLORIDA AT LARGE

My Commission Expires:



ST JOE NATURAL GAS COMPANY, INC.
DEPRECIATION STUDY
JANUARY 30, 2023

Filing Requirements 6 (e)

The service environment of the Company has had no significant change since its last filing.

Filing Requirements 6 (f)

DISTRIBUTION PLANT

Account 101-375 – Buildings & Improvements

Using a 40-year service life, the study indicated a remaining life of 33 years with a 2.7% remaining life rate while the approved rate is 1.6%. We propose the rate to change to 2.70% in align with the remaining life.

Account 101-376.1 – Mains-Plastic

Using a 40-year service life, the study indicated a remaining life of 20 years with a 3.3% remaining life rate while the approved rate is 3.2%. We propose the rate remain the same at 3.2%.

Account 101-376.2 – Mains-Steel

Using a 40-year service life, the study indicated a remaining life of 9 years with a 3.7% remaining life rate while the approved rate is 3.1%. We propose the rate to remain the same at 3.1%.

Account 101-378 – Measuring & Regulating Equip.

Using a 35-year service life, the study indicated a remaining life of 10 years with a 3.6% remaining life rate while the approved rate is 3.0%. We propose the rate to remain the same at 3.0%.

Account 101-379 – Measuring % Regulating Equip (City Gate)

Using a 35- year service life, the study indicated a remaining life of 5 years with a 3.6% remaining life rate while the approved rate is 2.5%. We propose the rate to remain the same at 2.5%

Account 101-380-P – Services Plastic

Using a 42-year service life, the study indicated a remaining life of 30 years with a 3.1% remaining life rate while the approved rate is 2.9%. Random inspections of plastic service lines including the original lines installed in 1980 are performed on a regular basis and all lines continue to be found in acceptable condition with every indication of many years of service remaining, therefore we propose the rate to remain the same at 2.9%.

Account 101-380-S – Services Steel

Using a 47-year service life, the study indicated a remaining life of -5 years with a -.40% remaining life rate while the approved rate is 3.9%. Random inspections of steel service lines are performed on a regular basis and all lines continue to be found in acceptable

Filing Requirement 6 (f) continued:

condition with every indication of many years of service remaining. The reserve balance of \$115,960.21 has exceeded the plant balance of \$94,223.99. We propose the rate to remain the same at 3.9% and reserve from another acct be transferred.

Account 101-381 – Meters

Using a 25-year service life, the study indicated a remaining life of 10 years with a 4.1% remaining life rate while the approved rate is 3.8%. We propose the rate to remain the same at 3.8%.

Account 101-382 – Meter Installations

Using a 40-year expected service life, the study indicated a remaining life of 22 years with a 3.6% remaining life rate while the approved rate is 3.0%. We propose the rate to remain the same at 3.0%.

Account 101-383 – Regulators

Using a 30-year service life, the study indicated a remaining life of 13 years with a 3.5% remaining life rate while the approved rate is 3.1%. We propose the rate to remain the same at 3.1%.

Account 101-384 – Regulator Installations

Using a 40-year service life, the study indicated a remaining life of 28 years with a 3.80% remaining life rate while the approved rate is 3.5%. We propose the rate to remain the same at 3.5%.

Account 101-385 – Industrial Measuring & Reg. Equipment

Using a 30-year service life, the study indicated a remaining life rate of 11.5 years with a 3.7% remaining life while the approved rate is 3.4%. We propose the rate to remain the same at 3.4%.

Account 101-387 – Other Equipment

Using a 14-year service life, the study indicated a remaining life rate of 10 years with a -3.80% remaining life while the approved rate is 7.1%.
We propose the rate to be 3.8% until additional plant is added to the account.

GENERAL PLANT

Account 101-390 – Structures & Improvements

Using a 40-year service life, the study indicated a remaining life rate of 14 years with a 2.1% remaining life while the approved rate is 1.9%. We propose the rate to remain the same at 1.9%.

Account 101-391-01 Office Furniture

Using a 15-year service life, the study indicated a remaining life rate of 1 year with a 21.70% remaining life while the approved rate is 1.7%. We propose the rate to be

Filing Requirement 6 (f) continued:

changed to 10.7%. Everything in this account is virtually fully depreciated and until there is a remodel or additional building, there will not be additional plant.

Account 101-391-02 Office Devises

Using an 8-year service life, the study indicated a remaining life rate of 3 years with a 15.4% remaining life while the approved rate is 8.40%. We propose the rate to be changed to 11.3%.

Account 101-391-03 Office Computers

Using a 16-year service life, the study indicated a remaining life rate of 6 years with a 8.40% remaining life while the approved rate is 6.3%. We propose the rate to be changed to 8.4%.

Account 101-392 Transportation Equipment

Using a 7-year service life, the study indicated a remaining life rate of 1 year with a 34.80% remaining life while the approved rate is 9.30%. We propose the rate to be changed to 12.5%.

Account 101-394 Tools

Using a 20-year service life, the study indicated a remaining life rate of 13 years with a 4.9% remaining life while the approved rate is 4.9%. We propose the rate to remain the same at 4.9%.

Account 101-396 Power Operated Equipment

Using a 15-year service life, the study indicated a remaining life rate of 11 years with a 2.8% remaining life while the approved rate is .6%. We propose the rate to be changed to 2.8%.

Account 101-397 Communication Equipment

Using a 12-year service life, the study indicated a remaining life rate of 8 years with a 0% remaining life while the approved rate is 6.2%. We propose the rate to remain the same at 6.2%.

EXHIBIT "A"

6 (a), 6 (b) ORIGINAL DEPRECIATION BEFORE CHANGES

Depreciation Year End Dec. 31, 2022	(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 %	12/31/2022 (I) Reserve Balance E.O.Y	Actual (J) Accrual Reserve Amount	Proposed (K) Accrual Reserve Amount
INTANGIBLE PLANT											
301 Organization Exp	\$3,149.10	5	0.00%	100.00%			20.0%		\$3,149.10	\$0.00	
302 Franchise	\$10,000.00	30	0.00%	100.00%	30		3.3%		\$10,000.00	\$0.00	
TOTAL INTANGIBLE PLANT	\$13,149.10			100.00%					\$13,149.10	\$0.00	\$0.00
DISTRIBUTION PLANT											
374 Land & Land Rights	\$209,684.82	0	0.00%	0	13.52		0.0%		\$0.00	\$0.00	
375 Building & Improvements	\$164,243.83	40	-5.00%	17.47%	7.28	33	1.6%	2.7%	\$28,689.79	\$2,611.87	\$4,393.19
376 Mains	\$1,471,659.76	40	-30.00%	64.00%	19.82	20	3.2%	3.3%	\$941,861.58	\$46,767.01	\$48,135.03
1.Plastic											
2.Steel	\$3,072,346.02	40	-30.00%	96.65%	30.95	9	3.1%	3.7%	\$2,969,441.34	\$95,009.97	\$113,276.61
378 Meas & Reg Equip.(Distribution)	\$103,446.94	35	-5.00%	70.43%	25.48	10	3.0%	3.6%	\$72,852.79	\$3,103.41	\$3,757.51
379 Meas & Reg Equip.(City Gate)	\$459,065.99	35	-5.00%	87.80%	30.24	5	2.5%	3.6%	\$403,059.99	\$11,476.65	\$16,583.38
380 Services	\$1,045,209.91	42	-22.00%	28.01%	12.04	30	2.9%	3.1%	\$292,785.23	\$29,275.20	\$32,789.22
1.Plastic											
2.Steel	\$94,223.99	47	-25.00%	123.07%	51.63	-5	3.9%	-0.4%	\$115,960.21	\$3,724.92	
381 Meters	\$707,933.62	25	0.00%	58.48%	14.8	10	3.8%	4.1%	\$414,016.01	\$25,923.96	\$28,874
382 Meter Installations	\$115,305.65	40	-25.00%	45.45%	18.0	22	3.0%	3.6%	\$52,408.79	\$3,316.17	\$4,176
383 Regulators	\$249,605.70	30	0.00%	53.74%	16.7	13	3.1%	3.5%	\$134,138.96	\$7,639.02	\$8,677
384 Regulator Install.	\$72,882.38	40	-40.00%	32.92%	11.6	28	3.5%	3.8%	\$23,993.88	\$2,429.05	\$2,752
385 Industrial Meas & Reg Equipment	\$51,727.02	30	-5.00%	35.96%	11.5	19	3.4%	3.7%	\$18,601.17	\$1,758.72	\$1,929
387 Other Equipment	\$13,469.43	14	0.00%	135.77%	4.5	10	7.1%	-3.8%	\$18,287.43	\$956.33	
TOTAL DISTRIBUTION PLANT:	\$7,830,805.06								\$5,486,097.17	\$233,992.28	\$265,342.16
GENERAL PLANT											
389 Land & Land Rights	\$28,220.00		0.00%		#REF!		0		\$0.00	0	
390 Structures & Improve.	\$178,162.04	40	0.00%	69.57%	25.8	14	1.9%	2.1%	\$123,946.94	\$3,385.08	\$3,813
391-01 Office Furniture	\$10,903.97	15	0.00%	71.11%	13.7	1	1.7%	21.7%	\$7,753.73	\$185.37	\$2,361
391-02 Office Devices	\$22,671.87	8	5.00%	44.56%	4.7	3	8.4%	15.4%	\$10,102.53	\$1,904.44	\$3,484
391-03 Office Computers	\$91,281.45	16	0.00%	52.39%	10.3	6	6.3%	8.4%	\$47,818.02	\$5,732.78	\$7,642
392 Transportation Equip.	\$473,051.58	7	10.00%	51.72%	5.9	1	9.3%	34.6%	\$244,670.52	\$44,019.15	\$163,476
394 Tools, Shop & Garage Equipment	\$57,902.69	20	0.00%	36.82%	7.2	13	4.9%	4.9%	\$21,317.12	\$2,533.18	\$2,854
396 Power Operated Equipment	\$110,723.43	15	5.00%	65.48%	4.5	11	0.6%	2.8%	\$72,500.77	\$664.34	\$3,113
397 Communication Equipment	\$1,408.22	12	0.00%		4.5	8	6.2%	0.0%	-\$741.88	\$87.31	
TOTAL GENERAL PLANT:	\$974,325.25								\$527,367.76	\$58,511.65	\$186,742.19
TOTAL UTILITY PLANT	\$8,818,279.41								\$6,026,614.02	\$292,503.93	\$452,084.35

EXHIBIT "A"

6 (a), 6 (b) PROPOSED DEPRECIATION

Depreciation Year End Dec. 31, 2022	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	12/31/2022 (I)	Actual (J)	Proposed (K)
Account	Plant Balance	Service Life Years	Net Salvage %	Book Reserve %	Average Age Years	Remaining Life Years	Current Approved Depr. Rate	Remaining Life Rate %	Reserve Balance E O Y	Accrual Reserve Amount	Accrual Reserve Amount
INTANGIBLE PLANT											
301 Organization Exp	\$3,149.10	5	0.00%	100.00%			20.0%		\$3,149.10	\$0.00	
302 Franchise	\$10,000.00	30	0.00%	100.00%	30		3.3%		\$10,000.00	\$0.00	
TOTAL INTANGIBLE PLANT	\$13,149.10			100.00%					\$13,149.10	\$0.00	\$0.00
DISTRIBUTION PLANT											
374 Land & Land Rights	\$209,684.82	0	0.00%	0	13.52		0.0%		\$0.00	\$0.00	
375 Building & Improvements	\$164,243.83	40	-5.00%	17.47%	7.28	33	1.6%	2.7%	\$28,689.79	\$2,611.87	\$4,393.19
376 Mains											
1.Plastic	\$1,471,659.76	40	-30.00%	64.00%	19.82	20	3.2%	3.3%	\$941,861.58	\$46,767.01	\$46,767.01
2.Steel	\$3,072,346.02	40	-30.00%	96.65%	30.95	9	3.1%	3.7%	\$2,969,441.34	\$95,009.97	\$95,009.97
378 Meas & Reg Equip.(Distribution)	\$103,446.94	35	-5.00%	70.43%	25.48	10	3.0%	3.6%	\$72,852.79	\$3,103.41	\$3,103.41
379 Meas & Reg Equip.(City Gate)	\$459,065.99	35	-5.00%	87.80%	30.24	5	2.5%	3.6%	\$403,059.99	\$11,476.65	\$11,476.65
380 Services											
1.Plastic	\$1,045,209.91	42	-22.00%	28.01%	12.04	30	2.9%	3.1%	\$292,785.23	\$29,275.20	\$29,275.20
2.Steel	\$94,223.99	47	-25.00%	123.07%	51.63	-5	3.9%	-0.4%	\$115,960.21	\$3,724.92	
381 Meters	\$707,933.62	25	0.00%	58.48%	14.8	10	3.8%	4.1%	\$414,016.01	\$25,923.96	\$25,924
382 Meter Installations	\$115,305.65	40	-25.00%	45.45%	18.0	22	3.0%	3.6%	\$52,408.79	\$3,316.17	\$3,316
383 Regulators	\$249,605.70	30	0.00%	53.74%	16.7	13	3.1%	3.5%	\$134,138.96	\$7,639.02	\$7,639
384 Regulator Install.	\$72,882.38	40	-40.00%	32.92%	11.6	28	3.5%	3.8%	\$23,993.88	\$2,429.05	\$2,429
385 Industrial Meas & Reg Equipment	\$51,727.02	30	-5.00%	35.96%	11.5	19	3.4%	3.7%	\$18,601.17	\$1,758.72	\$1,759
387 Other Equipment	\$13,469.43	14	0.00%	135.77%	4.5	10	7.1%	-3.8%	\$18,287.43	\$956.33	
TOTAL DISTRIBUTION PLANT:	\$7,830,805.06								\$5,486,097.17	\$233,992.28	\$231,092.35
GENERAL PLANT											
389 Land & Land Rights	\$28,220.00		0.00%				0		\$0.00	0	
390 Structures & Improve.	\$178,162.04	40	0.00%	69.57%	25.8	14	1.9%	2.1%	\$123,946.94	\$3,385.08	\$3,385
391-01 Office Furniture	\$10,903.97	15	0.00%	71.11%	13.7	1	1.7%	21.7%	\$7,753.73	\$185.37	\$1,167
391-02 Office Devices	\$22,671.87	8	5.00%	44.56%	4.7	3	8.4%	15.4%	\$10,102.53	\$1,904.44	\$2,562
391-03 Office Computers	\$91,281.45	16	0.00%	52.39%	10.3	6	6.3%	8.4%	\$47,818.02	\$5,732.78	\$7,668
392 Transportation Equip.	\$473,051.58	7	10.00%	51.72%	5.9	1	9.3%	34.6%	\$244,670.52	\$44,019.15	\$59,131
394 Tools, Shop & Garage Equipment	\$57,902.69	20	0.00%	36.82%	7.2	13	4.9%	4.9%	\$21,317.12	\$2,533.18	\$2,533
396 Power Operated Equipment	\$110,723.43	15	5.00%	65.48%	4.5	11	0.6%	2.8%	\$72,500.77	\$664.34	\$664
397 Communication Equipment	\$1,408.22	12	0.00%		4.5	8	6.2%	0.0%	-\$741.88	\$87.31	
TOTAL GENERAL PLANT:	\$974,325.25								\$527,367.76	\$58,511.65	\$186,742.19
TOTAL UTILITY PLANT	\$8,818,279.41								\$6,026,614.02	\$292,503.93	\$417,834.54

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

Filing Requirement 6 (c) – Recovery and Amortization schedules – none

Filing Requirements 6 (d) – Theoretical Reserve – unknown

Filing Requirements 6 (h) – Unusual transactions – none

**Annual Status Report
Analysis of Plant in Service Accounts**

Company: ST JOE NATURAL GAS COMPANY, INC
For the Year Ended December 31, 2022

Page 1 of 2

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
374	Land-Distribution		209,684.82						209,684.82
389	Land-General		28,220.00						28,220.00
301-303	INTANGIBLE PLANT		13,149.10						13,149.10
Amortizable General Plant Assets:									
Depreciable Assets:									
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
375	BUILDING & IMPROVEMENTS	1.60	159,434.17	4,809.66					164,243.83
376	MAINS - PLASTIC	3.20	1,436,920.43	34,739.33					1,471,659.76
376	MAINS - STEEL	3.10	3,062,861.70	9,484.32					3,072,346.02
378	M & R EQUIPMENT (DISTRIBUTION)	3.00	103,446.94						103,446.94
379	M & R EQUIPMENT (CITY GATE)	2.50	459,065.99						459,065.99
380	SERVICES - PLASTIC	2.90	952,106.76	102,613.64	9,510.49				1,045,209.91
380	SERVICES - STEEL	3.90	96,933.52		2,709.53				94,223.99
381	METERS	3.80	648,161.74	60,643.01	871.13				707,933.62
382	METER INSTALLATION	3.00	99,057.04	17,270.47	1,021.86				115,305.65
383	REGULATORS	3.10	238,178.80	11,738.80	311.90				249,605.70
384	REGULATOR INSTALLATION	3.50	64,675.53	8,655.00	448.15				72,882.38
385	INDUSTRIAL M & R EQUIPMENT	3.40	51,727.02						51,727.02
387	OTHER EQUIPMENT	7.10	13,469.43						13,469.43
390	STRUCTURES & IMPROVEMENTS	1.90	178,162.04						178,162.04
391	OFFICE EQUIPMENT - FURNITURE	1.70	10,903.97						10,903.97
391	OFFICE EQUIPMENT - DEVICES	8.40	22,671.87						22,671.87
391	OFFICE EQUIPMENT - COMPUTERS	6.30	89,914.06	1,367.39					91,281.45
392	TRANSPORTATION	9.30	422,931.08	163,446.47				(113,325.97)	473,051.58
394	TOOLS, SHOP & GARAGE EQUIPMENT	4.90	47,790.60	10,112.09					57,902.69
396	POWER OPERATED EQUIPMENT	0.60	110,723.43						110,723.43
397	COMMUNICATION EQUIPMENT	6.20	1,408.22						1,408.22

Annual Status Report
Analysis of Plant in Service Accounts

Company: ST JOE NATURAL GAS COMPANY, INC
 For the Year Ended December 31, 2022

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
Total Account 101*			8,521,598.26	424,880.18	14,873.06	0.00	0.00	(113,325.97)	8,818,279.41
Amortizable Assets:									
114	Acquisition Adjustment								
118	Other Utility Plant								
	Other								
Total Utility Plant									

Note: * The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 12.

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

Company: ST JOE NATURAL GAS COMPANY, INC
For the Year Ended December 31, 2022

Page 1 of 2

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Amortizable General Plant Assets:										
374	Land-Distribution									
389	Land-General									
301-303	INTANGIBLE PLANT	13,149.10								13,149.10
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.										
375	BUILDING & IMPROVEMENTS	24,282.26	2,611.87							26,894.13
376	MAINS - PLASTIC	895,136.89	46,767.01		0.00					941,903.90
376	MAINS - STEEL	2,874,431.37	95,009.97				42.32			2,969,399.02
378	M & R EQUIPMENT (DISTRIBUTION)	69,749.38	3,103.41							72,852.79
379	M & R EQUIPMENT (CITY GATE)	391,583.34	11,476.65							403,059.99
380	SERVICES - PLASTIC	277,401.03	29,275.20		9,510.49		4,380.51			292,785.23
380	SERVICES - STEEL	118,677.36	3,724.92		2,709.53		3,732.54			115,960.21
381	METERS	388,963.18	25,923.96		871.13					414,016.01
382	METER INSTALLATION	50,529.61	3,316.17		1,021.86		415.13			52,408.79
383	REGULATORS	126,811.84	7,639.02		311.90					134,138.96
384	REGULATOR INSTALLATION	22,434.40	2,429.05		448.15		421.42			23,993.88
385	INDUSTRIAL M & R EQUIPMENT	16,842.45	1,758.72							18,601.17
387	OTHER EQUIPMENT	17,331.10	956.33							18,287.43
390	STRUCTURES & IMPROVEMENTS	120,561.86	3,385.08							123,946.94
391	OFFICE EQUIPMENT - FURNITURE	7,568.36	185.37							7,753.73
391	OFFICE EQUIPMENT - DEVICES	8,198.09	1,904.44		0.00					10,102.53
391	OFFICE EQUIPMENT - COMPUTERS	42,085.23	5,732.78							47,818.01
392	TRANSPORTATION	293,932.91	44,019.15						(93,281.54)	244,670.52
394	TOOLS, SHOP & GARAGE EQUIPMENT	18,783.94	2,533.18							21,317.12
396	POWER OPERATED EQUIPMENT	71,836.43	664.34		0.00					72,500.77
397	COMMUNICATION EQUIPMENT	-829.19	87.31							-741.88

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization

Company: ST JOE NATURAL GAS COMPANY, INC
For the Year Ended December 31, 2022

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Capital Recovery Schedules:										
										0
	Subtotal	5,849,460.94	292,503.93	0.00	14,873.06	0.00	8,991.92	0.00	-93,281.54	6,024,818.35
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 8.										
	Subtotal									
	Grand Total									
Note: Transferred CPU to NU-Plant		* The grand total of beginning and ending balances must agree to Line 17, Page 12.								

ST JOE GAS COMPANY, INC.
 BOOKED PLANT ACTIVITY
 Annual Report - Rule 25-7.045(8)
 Date of Report
 December 31, 2022

Account	BOY Plant Balance	Additions	Adjust.	Transfers	Retire- ments	EOY Plant Balance
INTANGIBLE PLANT						
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>
TANGIBLE PLANT						
374 Land & Land Rights	\$209,684.82					\$209,684.82
375 Building & Improvements	\$159,434.17	\$4,809.66				\$164,243.83
376 Mains-Plastic	\$1,436,920.43	\$34,739.33				\$1,471,659.76
376 Mains-Steel	\$3,062,861.70	\$9,484.32				\$3,072,346.02
378 Meas & Reg Equip (Distribution)	\$103,446.94					\$103,446.94
379 Meas & Reg Equip (City Gate)	\$459,065.99					\$459,065.99
380 Services-Plastic	\$952,106.76	\$102,613.64			\$9,510.49	\$1,045,209.91
380 Services-Steel	\$96,933.52				\$2,709.53	\$94,223.99
381 Meters	\$648,161.74	\$60,643.01			\$871.13	\$707,933.62
382 Meter Installation	\$99,057.04	\$17,270.47			\$1,021.86	\$115,305.65
383 Regulators	\$238,178.80	\$11,738.80			\$311.90	\$249,605.70
384 Regulator Installation	\$64,675.53	\$8,655.00			\$448.15	\$72,882.38
385 Indust. M & R Equip.	\$51,727.02					\$51,727.02
387 Other Equipment	\$13,469.43					\$13,469.43
TOTAL TANGIBLE PLANT	<u>\$7,595,723.89</u>	<u>\$249,954.23</u>	<u>\$0</u>	<u>\$0.00</u>	<u>\$14,873.06</u>	<u>\$7,830,805.06</u>
GENERAL PLANT						
389 Land & Land Rights	\$28,220.00					\$28,220.00
390 Structures & Improvements	\$178,162.04					\$178,162.04
391 Office Equipment	\$10,903.97					\$10,903.97
1. Furniture	\$22,671.87					\$22,671.87
2. Devices	\$89,914.06	\$1,367.39				\$91,281.45
3. Computers	\$422,931.08	\$163,446.47		(1) -\$113,325.97		\$473,051.58
392 Transportation Cars & Trucks	\$47,790.60	\$10,112.09				\$57,902.69
394 Tools, Shop & Garage Equip.	\$110,723.43					\$110,723.43
396 Power Operated Equip.	\$1,408.22					\$1,408.22
397 Communication Equip.	\$912,725.27	\$174,925.95	\$0.00	-\$113,325.97	\$0.00	\$974,325.25
TOTAL GENERAL PLANT	<u>\$912,725.27</u>	<u>\$174,925.95</u>	<u>\$0.00</u>	<u>-\$113,325.97</u>	<u>\$0.00</u>	<u>\$974,325.25</u>
TOTAL DEPRECIABLE UTILITY PLANT	<u>\$8,521,598.26</u>	<u>\$424,880.18</u>	<u>\$0.00</u>	<u>-\$113,325.97</u>	<u>\$14,873.06</u>	<u>\$8,818,279.41</u>

(1) - Transferred Natural Gas truck to Propane Gas Company Plant

374 Land & Land Rights

- 1. Year of Report 2022
- 2. Service Life Years.... 0
- 3. Net Salvage % 0.00%
- 4. Depr. Rate Approved... 0.00%
- 5. Remaining Life Rate .. 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 Accural	EOY Reserve Balance
2018	\$178,682	\$175,275			\$353,957						\$0	\$0
2019	\$353,957		-\$144,272		\$209,685						\$0	\$0
2020	\$209,685				\$209,685						\$0	\$0
2021	\$209,685				\$209,685						\$0	\$0
2022	\$209,685				\$209,685						\$0	\$0
		\$175,275	-\$144,272	\$0	\$209,685							\$0

Total Plant	EOY					\$209,684.82						
	Less Accum. Depr					\$0						
	Net Utility Plant					<u>\$209,684.82</u>				Average Age		13.5

375 Building & Improvements

1. Year of Report.....	2022		2012
2. Service Life Years....	40		
3. Net Salvage %	-5.00%		
4. Depr. Rate Approved...	1.6%	\$2,612	2.7
5. Remaining Life Rate ..	2.7%	\$4,448	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 Accrual	EOY Reserve Balance
2018	\$21,394				\$21,394	\$18,843	\$0				\$342	\$19,186
2019	\$21,394	\$79,688			\$101,082	\$19,186	\$0				\$1,457	\$20,643
2020	\$101,082				\$101,082	\$20,643	\$0				\$1,617	\$22,260
2021	\$101,082	\$58,352			\$159,434	\$22,260	\$0				\$2,022	\$24,282
2022	\$159,434	\$4,810			\$164,244	\$24,282	\$0				\$2,612	\$26,894
		\$142,850	\$0	\$0	\$164,244		\$0			\$0	\$8,051	\$26,894

Total Plant EOY						\$164,243.83			Average Age			7.3
Less Accum. Depr.						<u>-\$26,894.13</u>						
Net Utility Plant						<u>\$137,349.70</u>						

376-A Mains - Plastic

1. Year of Report	2022	2012
2. Service Life Years	40	
3. Net Salvage %	30.00%	
4. Depr. Rate Approved	3.2%	\$46,767
5. Remaining Life Rate	3.3%	\$48,135
		3.4
		3.1

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
2018	\$1,084,121	\$23,162			\$1,107,283	\$744,880	\$0				\$35,201	\$780,081
2019	\$1,107,283	\$256,950		\$6,534	\$1,357,698	\$780,081	\$6,534		\$4,558		\$37,182	\$806,170
2020	\$1,357,698	\$37,554			\$1,395,252	\$806,170	\$0				\$43,827	\$849,997
2021	\$1,395,252	\$41,791		\$123	\$1,436,920	\$849,997	\$123				\$45,263	\$895,137
2022	\$1,436,920	\$34,739			\$1,471,660	\$895,137	\$0		\$42		\$46,767	\$941,862
		\$394,196	\$0	\$6,658	\$1,471,660		\$6,658		\$1,340	\$0	\$208,240	\$941,862

Total Plant: EOY	\$1,471,659.76	Average Age	19.8
Less Accum. Depr	-\$941,861.58		
Net Utility Plant	<u>\$529,798.18</u>		

376-B Mains - Steel

1. Year of Report.....	2022	2012
2. Service Life Years....	40	
3. Net Salvage %	-30.00%	
4. Depr. Rate Approved...	3.1%	3.30%
5. Remaining Life Rate ..	3.7%	3.30%
	\$95,010	
	\$113,277	

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
2018	\$3,046,098				\$3,046,098	\$2,558,951.20	\$0			-\$63,019	\$94,429	\$2,590,361
2019	\$3,046,098				\$3,046,098	\$2,590,361.25	\$0				\$94,429	\$2,684,790
2020	\$3,046,098	\$16,763			\$3,062,862	\$2,684,790.30	\$0				\$94,692	\$2,779,483
2021	\$3,062,862				\$3,062,862	\$2,779,482.66	\$0				\$94,949	\$2,874,431
2022	\$3,062,862	\$9,484			\$3,072,346	\$2,874,431.37	\$0				\$95,010	\$2,969,441
		\$26,248	\$0	\$0	\$3,072,346		\$0		\$97	-\$63,019	\$473,509	\$2,969,441

Total Plant EOY						\$3,072,346.02					Average Age	31.0
Less Accum. Depr.						-\$2,969,441.34						
Net Utility Plant						<u>\$102,904.68</u>						

378 M & R Equipment (Distribution)

		2022		2012									
1. Year of Report.....													
2. Service Life Years		35											
3. Net Salvage %		-5.00%											
4. Depr. Rate Approved...		3.0%		\$3,103		3.60%							
5. Remaining Life Rate ..		3.6%		\$3,758		3.30%							
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	
2018	\$98,892				\$98,892	\$57,299	\$0			\$256	\$2,967	\$60,522	
2019	\$98,892	\$3,265			\$102,158	\$60,522	\$0				\$3,061	\$63,583	
2020	\$102,158				\$102,158	\$63,583	\$0				\$3,065	\$66,648	
2021	\$102,158	\$1,289			\$103,447	\$66,648	\$0				\$3,102	\$69,749	
2022	\$103,447				\$103,447	\$69,749	\$0				\$3,103	\$72,853	
		\$4,555	\$0	\$0	\$103,447		\$0		\$1,163	\$256	\$15,297	\$72,853	
Total Plant EOY						\$103,446.94	Average Age						25.5
Less Accum. Depr.						<u>-\$72,852.79</u>							
Net Utility Plant						<u>\$30,594.15</u>							

379 M & R Equipment (City Gate)

1. Year of Report.....	2022		2012
2. Service Life Years....	35		
3. Net Salvage %	-5.00%		
4. Depr. Rate Approved...	2.5%	\$11,477	3.00%
5. Remaining Life Rate ..	3.6%	\$16,583	2.80%

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
2018	\$459,066				\$459,066	\$345,677	\$0				\$11,477	\$357,153
2019	\$459,066				\$459,066	\$357,153	\$0				\$11,477	\$368,630
2020	\$459,066				\$459,066	\$368,630	\$0				\$11,477	\$380,107
2021	\$459,066				\$459,066	\$380,107	\$0				\$11,477	\$391,583
2022	\$459,066				\$459,066	\$391,583	\$0				\$11,477	\$403,060
		\$0	\$0	\$0	\$459,066		\$0			\$0	\$57,383	\$403,060

Total Plant	EOY		\$459,065.99						Average Age		30.2
Less Accum. Depr.			<u>-403,059.99</u>								
Net Utility Plant			<u>\$56,006.00</u>								

380-A Services - Plastic

1. Year of Report.....	2022		2012
2. Service Life Years....	42		
3. Net Salvage %	-22.00%		
4. Depr. Rate Approved...	2.9%	\$29,275	3.40%
5. Remaining Life Rate ...	3.1%	\$32,789	3.20%

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
2018	\$654,915	\$57,761		\$28,876	\$683,799	\$265,387	\$28,876		\$8,708	\$57,246	\$19,699	\$304,748
2019	\$683,799	\$104,085		\$35,513	\$752,371	\$304,748	\$35,513		\$11,343		\$20,497	\$278,389
2020	\$752,371	\$111,000		\$30,304	\$833,067	\$278,389	\$30,304		\$5,464		\$22,979	\$265,599
2021	\$833,067	\$129,498		\$10,458	\$952,107	\$265,599	\$10,458		\$3,501		\$25,762	\$277,401
2022	\$952,107	\$102,614		\$9,510	\$1,045,210	\$277,401	\$9,510		\$4,381		\$29,275	\$292,785
		\$504,958	\$0	\$114,662	\$1,045,210		\$114,662	\$640	\$36,748	\$57,246	\$118,212	\$292,785

Total Plant EOY						\$1,045,209.91				Average Age		12.0
Less Accum. Depr.						-\$292,785.23						
Net Utility Plant						<u>\$752,424.68</u>						

380-B Services - Steel

		2022			2012							
1. Year of Report												
2. Service Life Years.....		47										
3. Net Salvage %		-25.00%										
4. Depr. Rate Approved.....		3.9%			\$3,725							
5. Remaining Life Rate ...		-0.4%										
	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	
							Salvage					
2018	\$109,699.71			\$3,653	\$106,047	\$127,229.17	\$3,653	\$3,771		\$4,224	\$124,029.64	
2019	\$106,046.87			\$5,352	\$100,695	\$124,029.64	\$5,352	\$5,009		\$4,020	\$117,688.31	
2020	\$100,694.98			\$2,661	\$98,034	\$117,688.31	\$2,661	\$1,824		\$3,869	\$117,072.22	
2021	\$98,033.71			\$1,100	\$96,934	\$117,072.22	\$1,100	\$1,099		\$3,804	\$118,677.36	
2022	\$96,933.52			\$2,710	\$94,224	\$118,677.36	\$2,710	\$3,733		\$3,725	\$115,960.21	
		\$0	\$0	\$15,476	\$94,224		\$15,476	\$28,878	\$0	\$19,642	\$115,960	
Total Plant EOY												
						\$94,223.99	Average Age					51.6
Less Accum. Depr.						<u>- \$115,960.21</u>						
Net Utility Plant						<u>- \$21,736.22</u>						

381 Meters

1. Year of Report.....	2022		2012
2. Service Life Years....	25		
3. Net Salvage %	0.00%		
4. Depr. Rate Approved....	3.8%	\$25,924	4.20%
5. Remaining Life Rate ...	4.1%	\$28,874	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
2018	\$561,119	\$30,036.26		\$141.28	\$591,014	\$317,747.98	\$141				\$21,821	\$339,427
2019	\$591,014	\$8,852.28		\$11,809.98	\$588,057	\$339,427.29	\$11,810				\$22,100	\$349,717
2020	\$588,057	\$33,118.35		\$5,538.57	\$615,636	\$349,717.30	\$5,539				\$22,659	\$366,838
2021	\$615,636	\$34,276.10		\$1,750.85	\$648,162	\$366,837.69	\$1,751				\$23,876	\$388,963
2022	\$648,162	\$60,643.01		\$871.13	\$707,934	\$388,963.18	\$871				\$25,924	\$414,016
		\$166,926	\$0	\$20,112	\$707,934		\$20,112	\$86	\$316	\$0	\$116,380	\$414,016

Total Plant EOY					\$707,933.62						Average Age	14.8
Less Accum. Depr					<u>-\$414,016.01</u>							
Net Utility Plant					<u>\$293,917.61</u>							

382 Meter Installations

1. Year of Report.....	2022	2012
2. Service Life Years....	40	
3. Net Salvage %	-25.00%	
4. Depr. Rate Approved...	3.0%	4.80%
5. Remaining Life Rate ..	3.6%	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
2018	\$72,582	\$3,750.36		\$3,668.26	\$72,664	\$57,525	\$3,668		\$1,477.71	-\$766	\$2,197	\$53,810
2019	\$72,664	\$11,237.71		\$4,355.45	\$79,546	\$53,810	\$4,355		\$1,067.82		\$2,253	\$50,640
2020	\$79,546	\$9,995.84		\$3,261.24	\$86,280	\$50,640	\$3,261		\$703.46		\$2,491	\$49,166
2021	\$86,280	\$13,874.76		\$1,098.18	\$99,057	\$49,166	\$1,098		\$307.40		\$2,769	\$50,530
2022	\$99,057	\$17,270.47		\$1,021.86	\$115,306	\$50,530	\$1,022		\$415.13		\$3,316	\$52,409
		\$56,129	\$0	\$13,405	\$115,306		\$13,405		\$12,974	-\$766	\$13,026	\$52,409

Total Plant EOY						\$115,305.65					Average Age	18.0
Less Accum. Depr.						-\$52,408.79						
Net Utility Plant						<u>\$62,896.86</u>						

383 Regulators

1. Year of Report.....	2022		2012
2. Service Life Years....	30		
3. Net Salvage %	0.00%		
4. Depr. Rate Approved...	3.1%	\$7,639	3.40%
5. Remaining Life Rate ..	3.5%	\$8,677	3.1%

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
2018	\$190,723	\$15,989.01		\$421.55	\$206,290	\$119,081	\$422				\$6,072	\$124,731
2019	\$206,290	\$14,847.68		\$11,787.99	\$209,350	\$124,731	\$11,788				\$6,412	\$119,355
2020	\$209,350	\$18,240.74		\$4,449.80	\$223,141	\$119,355	\$4,450				\$6,680	\$121,585
2021	\$223,141	\$16,917.06		\$1,879.14	\$238,179	\$121,585	\$1,879				\$7,106	\$126,812
2022	\$238,179	\$11,738.80		\$311.90	\$249,606	\$126,812	\$312				\$7,639	\$134,139
		\$77,733	\$0	\$18,850	\$249,606		\$18,850	\$86	\$629	\$0	\$33,909	\$134,139

Total Plant EOY						\$249,605.70					Average Age	16.7
Less Accum. Depr.						<u>-\$134,138.96</u>						
Net Utility Plant						<u>\$115,466.74</u>						

384 Regulator Installations

1. Year of Report	2022	2012
2. Service Life Years	40	
3. Net Salvage %	-40.00%	
4. Depr. Rate Approved	3.5%	\$2,429
5. Remaining Life Rate	3.8%	\$2,752
	Proposed	4.4%
		4.3%

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 Accrual	EOY Reserve Balance
2018	\$33,802	\$3,154.11		\$1,455.41	\$35,500	\$19,919	\$1,455.41		\$1,440.14	\$4,751.22	\$1,223	\$22,997
2019	\$35,500	\$10,118.54		\$1,547.17	\$44,072	\$22,997	\$1,547.17		\$1,079.56		\$1,376	\$21,747
2020	\$44,072	\$9,276.79		\$1,474.18	\$51,874	\$21,747	\$1,474.18		\$706.86		\$1,684	\$21,250
2021	\$51,874	\$13,335.43		\$534.35	\$64,676	\$21,250	\$534.35		\$309.63		\$2,028	\$22,434
2022	\$64,676	\$8,655.00		\$448.15	\$72,882	\$22,434	\$448.15		\$421.42		\$2,429	\$23,994
		\$44,540	\$0	\$5,459	\$72,882		\$5,459		\$10,202	\$4,751	\$8,741	\$23,994

Total Plant EOY						\$72,882.38					Average Age	11.6
Less Accum. Depr.						<u>-\$23,993.88</u>	# Regulator Install put in plant in error.	Customer paid for install.				
Net Utility Plant						<u>\$48,888.50</u>						

385 Indust. Meas. & Regulat. Equip.

		2022			2012							
1. Year of Report		2022			2012							
2. Service Life Years		30										
3. Net Salvage %		5.00%										
4. Depr. Rate Approved...		3.4%	\$1,759		3.80%							
5. Remaining Life Rate ..		Proposed 3.7%	\$1,929		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
2018	\$54,195				\$54,195	\$12,104	\$0				\$1,843	\$13,947
2019	\$54,195				\$54,195	\$13,947	\$0				\$1,843	\$15,790
2020	\$54,195			\$2,468	\$51,727	\$15,790	\$2,468				\$1,762	\$15,084
2021	\$51,727				\$51,727	\$15,084	\$0				\$1,759	\$16,842
2022	\$51,727				\$51,727	\$16,842	\$0				\$1,759	\$18,601
		\$0	\$0	\$2,468	\$51,727		\$2,468		\$509	\$0	\$8,965	\$18,601
Total Plant EOY						\$51,727.02						
Less Accum. Depr						<u>-\$18,601.17</u>						
Net Utility Plant						<u>\$33,125.85</u>						
											Average Age	11.5

387 Other Equipment

		2022		2012								
1. Year of Report		2022		2012								
2. Service Life Years		14										
3. Net Salvage %		0.00%										
4. Depr. Rate Approved		7.1%		\$956		11.40%						
5. Remaining Life Rate		Proposed -3.8%				-2.50%						
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
2018	\$13,998				\$13,998	\$13,980	\$0				\$994	\$14,974
2019	\$13,998			\$529	\$13,469	\$14,974	\$529				\$974	\$15,418
2020	\$13,469				\$13,469	\$15,418	\$0				\$956	\$16,375
2021	\$13,469				\$13,469	\$16,375	\$0				\$956	\$17,331
2022	\$13,469				\$13,469.43	\$17,331	\$0				\$956	\$18,287.43
		\$0	\$0	\$529	\$13,469		\$529		\$156	\$0	\$4,836	\$18,287
Total Plant EOY						\$13,469.43						
Less Accum. Depr.						-\$18,287.43						
Net Utility Plant						-\$4,817.99						
											Average Age	4.5

389 Land & Land Rights

- 1. Year of Report 2022
- 2. Service Life Years....
- 3. Net Salvage %
- 4. Depr. Rate Approved.... 0
- 5. Remaining Life Rate ... 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
2018	\$28,220				\$28,220	\$0	\$0				\$0	\$0
2019	\$28,220				\$28,220	\$0	\$0				\$0	\$0
2020	\$28,220				\$28,220	\$0	\$0				\$0	\$0
2021	\$28,220				\$28,220	\$0	\$0				\$0	\$0
2022	\$28,220				\$28,220	\$0	\$0				\$0	\$0
		\$0	\$0	\$0	\$28,220		\$0			\$0	\$0	\$0

Total Plant EOY						\$28,220					Average Age	#REF!
Less Accum. Depr.						\$0						
Net Utility Plant						\$28,220						

390 Structures & Improvements

1. Year of Report.....	2022		2012
2. Average Service Life Years.....	40		
3. Net Salvage %	0.00%		
4. Depr. Rate Approved ..	1.9%	\$3,385	2.70%
5. Remaining Life Rate ..	2.1%	\$3,813	2.20%

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
2018	\$156,609	\$21,553			\$178,162	\$107,277	\$0				\$3,129	\$110,407
2019	\$178,162				\$178,162	\$110,407	\$0				\$3,385	\$113,792
2020	\$178,162				\$178,162	\$113,792	\$0				\$3,385	\$117,177
2021	\$178,162				\$178,162	\$117,177	\$0				\$3,385	\$120,562
2022	\$178,162				\$178,162	\$120,562	\$0				\$3,385	\$123,947
		\$21,553	\$0	\$0	\$178,162		\$0		\$3,000	\$0	\$16,669	\$123,947

Total Plant EOY						\$178,162.04					Average Age	25.8
Less Accum. Depr						<u>-\$123,946.94</u>						
Net Utility Plant						<u>\$54,215.10</u>						

391-1 Office Furniture

		2022			2012								
1. Year of Report.....		2022			2012								
2. Service Life Years....		15											
3. Net Salvage %		0.00%											
4. Depr. Rate		1.7%	\$185		7.40%								
5. Remaining Life Rate ..		21.7%	\$2,361		4.40%								
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	
2018	\$7,513				\$7,513	\$6,941	\$0				\$128	\$7,069	
2019	\$7,513	\$2,854			\$10,366	\$7,069	\$0				\$134	\$7,203	
2020	\$10,366	\$537			\$10,904	\$7,203	\$0				\$180	\$7,383	
2021	\$10,904				\$10,904	\$7,383	\$0				\$185	\$7,568	
2022	\$10,904				\$10,904	\$7,568	\$0				\$185	\$7,754	
		\$3,391	\$0	\$0	\$10,904		\$0			\$0	\$813	\$7,754	
Total Plant EOY						\$10,903.97						Average Age	13.7
Less Accum. Depr.						<u>-7,753.73</u>							
Net Utility Plant						<u>\$3,150.24</u>							

391-2 Office Divices

		2022		2012								
1. Year of Report		2022		2012								
2. Service Life Years.....		8										
3. Net Salvage %		5.00%										
4. Depr. Rate		8.4%		\$1,904		12.60%						
5. Remaining Life Rate ..		15.4%		\$3,484		8.60%						
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
2018	\$21,322				\$21,322	\$12,889	\$0				\$1,791	\$14,680
2019	\$21,322				\$21,322	\$14,680	\$0				\$1,791	\$16,471
2020	\$21,322				\$21,322	\$16,471	\$0				\$1,791	\$18,262
2021	\$21,322	\$13,256.99		\$11,907.34	\$22,672	\$18,262	\$11,907				\$1,843	\$8,198
2022	\$22,672				\$22,672	\$8,198	\$0				\$1,904	\$10,103
		\$13,257	\$0	\$11,907	\$22,672		\$11,907	\$2,600		\$0	\$9,121	\$10,103

Total Plant EOY						\$22,671.87					Average Age	4.7
Less Accum. Depr.						<u>-\$10,102.53</u>						
Net Utility Plant						<u>\$12,569.34</u>						

391-3 Office Computers

		2022		2012								
1. Year of Report.....												
2. Service Life Years....		16										
3. Net Salvage %		0.00%										
4. Depr. Rate Approved....		6.3%		\$5,733		6.30%						
5. Remaining Life Rate...		8.4%		\$7,642		21.1%						
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
2018	\$74,385	\$4,318.75			\$78,704	\$32,174	\$0			\$5,190	\$4,798	\$42,162
2019	\$78,704	\$5,758.00			\$84,462	\$42,162	\$0				\$5,184	\$47,347
2020	\$84,462	\$4,301.74		\$15,391.57	\$73,372	\$47,347	\$15,392				\$5,328	\$37,284
2021	\$73,372	\$16,542.19			\$89,914	\$37,284	\$0				\$4,802	\$42,085
2022	\$89,914	\$1,367.39			\$91,281	\$42,085	\$0				\$5,733	\$47,818
		\$32,288	\$0	\$15,392	\$91,281		\$15,392			\$5,190	\$25,845	\$47,818
Total Plant EOY						\$91,281.45						
Less Accum. Depr.						<u>-\$47,818.02</u>						
Net Utility Plant						<u>\$43,463.43</u>						
											Average Age	10.3

392 Transportation Equipment

		2022		2012										
1. Year of Report		2022		2012										
2. Service Life Years....		7												
3. Net Salvage %		10.00%												
4. Depr. Rate Approved....		9.3%		\$44,019		12.90%								
5. Remaining Life Rate ...		34.6%		\$163,476		9.7%								
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		
2018	\$361,305	\$76,723		\$22,199	\$415,830	\$229,573	\$22,199	\$1,200		-\$5,190	\$36,849	\$240,233		
2019	\$415,830	\$49,404		\$1,771	\$463,463	\$240,233	\$1,771				\$42,986	\$281,448		
2020	\$463,463			\$19,388	\$444,075	\$281,448	\$19,388	\$500			\$42,877	\$305,437		
2021	\$444,075	\$93,926	-\$115,070		\$422,931	\$305,437	\$0			-\$52,309	\$40,805	\$293,933		
2022	\$422,931	\$163,446	-\$113,326		\$473,052	\$293,933	\$0			-\$93,282	\$44,019	\$244,671		
		\$383,500	-\$228,396	\$43,358	\$473,052		\$43,358	\$87,490		-\$150,780	\$207,536	\$244,671		
Total Plant EOY						\$473,051.58								
Less Accum Depr						-\$244,670.52								
Net Utility Plant						<u>\$228,381.06</u>								
											Average Age	5.9		

394 Tools, Shop & Garage Equipment

1. Year of Report.....	2022	2012
2. Service Life Years....	20	
3. Net Salvage %	0.00%	
4. Depr. Rate Approved...	4.9%	5.50%
5. Remaining Life Rate ...	Proposed 4.9%	4.6%

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
2018	\$44,855				\$44,855	\$9,974	\$0				\$2,198	\$12,172
2019	\$44,855				\$44,855	\$12,172	\$0				\$2,198	\$14,370
2020	\$44,855				\$44,855	\$14,370	\$0				\$2,198	\$16,568
2021	\$44,855	\$2,936			\$47,791	\$16,568	\$0				\$2,216	\$18,784
2022	\$47,791	\$10,112			\$57,903	\$18,784	\$0				\$2,533	\$21,317
		\$13,048	\$0	\$0	\$57,903		\$0			\$0	\$11,343	\$21,317

Total Plant EOY	\$57,902.69	Average Age	7.2
Less Accum. Depr.	<u>-21,317.12</u>		
Net Utility Plant	<u>\$36,585.57</u>		

396 Power Operated Equipment

		2022		2012								
1. Year of Report.....												
2. Service Life Years....	Proposed		15									
3. Net Salvage %			5.00%									
4. Depr. Rate Approved...			0.6%	\$664		6.30%						
5. Remaining Life Rate ..	Proposed		2.8%	\$3,113		90.0%						
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 Accural	EOY Reserve Balance
2018	\$94,785	\$4,392			\$99,178	\$86,792	\$0				\$574	\$87,366
2019	\$99,178	\$20,099		\$11,399	\$107,877	\$87,366	\$11,399				\$632	\$76,598
2020	\$107,877	\$8,954			\$116,831	\$76,598	\$0				\$667	\$77,266
2021	\$116,831			\$6,108	\$110,723	\$77,266	\$6,108				\$678	\$71,836
2022	\$110,723				\$110,723	\$71,836	\$0				\$664	\$72,501
		\$33,445	\$0	\$17,507	\$110,723		\$17,507	\$7,200		\$0	\$3,216	\$72,501

Total Plant EOY					\$110,723.43						Average Age	10.7
Less Accum. Depr.					-\$72,500.77							
Net Utility Plant					<u>\$38,222.66</u>							

397 Communication Equipment

		2022			2012								
1. Year of Report		2022			2012								
2. Service Life Years		12											
3. Net Salvage %		Proposed	0.00%										
4. Depr. Rate Approved			6.2%	\$87		8.30%							
5. Remaining Life Rate		Proposed	0.0%			8.30%							
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	
2018	\$5,413.31	\$1,408		\$5,413	\$1,408	\$4,169.73	\$5,413				\$152	-\$1,091	
2019	\$1,408				\$1,408	-\$1,091	\$0				\$87	-\$1,004	
2020	\$1,408				\$1,408	-\$1,004	\$0				\$87	-\$917	
2021	\$1,408				\$1,408	-\$917	\$0				\$87	-\$829	
2022	\$1,408				\$1,408	-\$829	\$0				\$87	-\$742	
		\$1,408	\$0	\$5,413	\$1,408		\$5,413	\$7,200		\$0	\$502	-\$742	
Total Plant EOY						\$1,408.22						Average Age	4.5
Less Accum. Depr.						\$741.88							
Net Utility Plant						\$2,150.10							

374 Land & Land Rights

Retirements.....										
Yr	Add Balance	64-17	2018	2019	2020	2021	2022	Bal	PSC Method	Avg Age
2018	\$175,275							\$175,275.34	4.5	788739.03
2019	-\$144,272							-\$144,272.22	3.5	
2020	\$0							\$0.00	2.5	
2021	\$0							\$0.00	1.5	
2022	\$0							\$0.00	0.5	
	\$211,401	\$1,717						\$211,401		13.52
								\$211,401.48		
								\$211,401.48		
								\$0.00		

375 Building & Improvements

Retirements.....										
Yr	Add Balance	64-17	2018	2019	2020	2021	2022	Bal	PSC Method	Avg Age
2018	\$0							\$0.00	4.5	
2019	\$79,688							\$79,687.97	3.5	278907.9
2020	\$0							\$0.00	2.5	
2021	\$58,352							\$58,352.10	1.5	87528.15
2022	\$4,810							\$4,809.66	0.5	2404.83
	\$165,034	\$790	\$0	\$0	\$0	\$0	\$0	\$164,244		7.28

\$165,033.83
\$164,243.83
\$790.00

376-A Mains - Plastic

Retirements.....										
Yr	Add Balance	64-17	2018	2019	2020	2021	2022	Bal	PSC Method	Avg Age
2018	\$23,162							\$23,161.56	4.5	104227.02
2019	\$256,950							\$256,949.88	3.5	899324.58
2020	\$37,554							\$37,554.08	2.5	93885.2
2021	\$41,791					123.12		\$41,668.32	1.5	62502.48
2022	\$34,739							\$34,739.33	0.5	17369.665
	<u>\$1,494,952</u>	<u>\$16,635</u>	<u>\$0</u>	<u>\$6,534</u>	<u>\$0</u>	<u>\$123</u>	<u>\$0</u>	<u>\$1,471,660</u>		<u>19.82</u>
								\$1,494,952.07		
								\$1,471,659.76		
								<u>\$23,292.31</u>		

376-B Mains - Steel

Retirements.....										
Yr	Add Balance	64-17	2018	2019	2020	2021	2022	Bal	PSC Method	Avg Age
2018	\$0							\$0.00	4.5	
2019	\$0							\$0.00	3.5	
2020	\$16,763							\$16,763.37	2.5	41908.425
2021	\$0							\$0.00	1.5	
2022	\$9,484							\$9,484.32	0.5	4742.16
<hr/>										
	\$3,171,363	\$99,017						\$3,072,346		30.95
								\$3,171,362.59		
								\$3,072,346.02		
								<u>\$99,016.57</u>		

378 M & R Equipment (Distribution)

Retirements.....										
Yr	Add Balance	64-07	2018	2019	2020	2021	2022	Bal	PSC Method	Avg Age
2018	\$0							\$0.00	4.5	
2019	\$3,265							\$3,265.31	3.5	11428.585
2020	\$0							\$0.00	2.5	
2021	\$1,289							\$1,289.25	1.5	1933.875
2022	\$0							\$0.00	0.5	
	\$131,505	\$28,058						\$103,447		25.48
								\$131,505.30		
								\$103,446.94		
								<u>\$28,058.36</u>		

379 M & R Equipment (City Gate)

Retirements.....										
Yr	Add Balance	64-07	2018	2019	2020	2021	2022	Bal	PSC Method	Avg Age
2018	\$0							\$0.00	4.5	
2019	\$0							\$0.00	3.5	
2020	\$0							\$0.00	2.5	
2021	\$0							\$0.00	1.5	
2022	\$0							\$0.00	0.5	
	\$459,760	\$694						\$459,066		30.24
								\$459,759.99		
								\$459,065.99		
								<u>\$694.00</u>		

380-A Services - Plastic

Retirements.....										
Yr	Add Balance	64-07	2018	2019	2020	2021	2022	Bal	PSC Method	Avg Age
2018	\$57,761	\$0		2204.57	1843.56	604.9		\$53,107.66	4.5	238984.47
2019	\$104,085	\$0						\$104,085.02	3.5	364297.57
2020	\$111,000	\$0					1041.67	\$109,958.27	2.5	274895.68
2021	\$129,498	\$0					393.84	\$129,104.37	1.5	193656.56
2022	\$102,614	\$0						\$102,613.64	0.5	51306.82
	\$1,447,642	\$287,770	\$28,876	\$35,513	\$30,304.24	\$10,458.37	\$9,510.49	\$1,045,209.92		12.04
								\$1,447,642.30		
								\$1,045,209.92		
								<u>\$402,432.38</u>		

380-B Services - Steel

Retirements.....										
Yr	Add Balance	64-17	2018	2019	2020	2021	2022	Bal	PSC Method	Avg Age
2018	\$0	\$0						\$0.00	4.5	
2019	\$0	\$0						\$0.00	3.5	
2020	\$0	\$0						\$0.00	2.5	
2021	\$0	\$0						\$0.00	1.5	
2022	\$0	\$0						\$0.00	0.5	
	\$232,258	\$122,558	\$3,653	\$5,352	\$2,661	\$1,100	\$2,710	\$94,224		51.63

\$232,257.55
 \$94,223.98
\$138,033.57

381 Meters

Retirements.....										
Yr	Add Balance	64-17	2018	2019	2020	2021	2022	Bal	PSC Method	Avg age
2018	\$30,036	\$0						\$30,036.26	4.5	135163.17
2019	\$8,852	\$0						\$8,852.28	3.5	30982.98
2020	\$33,118	\$0						\$33,118.35	2.5	82795.875
2021	\$34,276	\$0						\$34,276.10	1.5	51414.15
2022	\$60,643	\$0						\$60,643.01	0.5	30321.505
	\$815,359	\$87,313	\$141	\$11,810	\$5,538.57	\$1,750.85	\$871.13	\$707,934		14.82
								\$815,358.74		
								\$707,933.62		
								<u>\$107,425.12</u>		

382 Meter Installations

Retirements										
Yr	Add Balance	64-17	2018	2019	2020	2021	2022	Bal	PSC Method	Avg age
2018	\$3,750	\$0		100.9	124.18	28.63		\$3,496.65	4.5	15734.925
2019	\$11,238	\$0						\$11,237.71	3.5	39331.985
2020	\$9,996	\$0					46.23	\$9,949.61	2.5	24874.025
2021	\$13,875	\$0						\$13,874.76	1.5	20812.14
2022	\$17,270	\$0						\$17,270.47	0.5	8635.235
	\$179,114	\$50,403	\$3,668.26	\$4,355.45	\$3,261.24	\$1,098.11	\$1,021.86	\$115,306		18.03
								\$179,114.05		
								\$115,305.72		
								<u>\$63,808.33</u>		

383 Regulators

Retirements.....

Yr	Add Balance	64-17	2018	2019	2020	2021	2022	Bal	PSC Method	Avg age
2018	\$15,989	\$0						\$15,989.01	4.5	71950.545
2019	\$14,848	\$0						\$14,847.68	3.5	51966.88
2020	\$18,241	\$0				52.34	104.68	\$18,083.72	2.5	45209.3
2021	\$16,917	\$0					50.65	\$16,866.41	1.5	25299.615
2022	\$11,739	\$0						\$11,738.80	0.5	5869.4
	\$282,057		\$422	\$11,788	\$4,450	\$1,879	\$312	\$249,606		16.69
								\$282,056.69		
								\$249,605.70		
								<u>\$32,450.99</u>		

384 Regulator Installations

Retirements.....										
Yr	Add Balance	64-17	2018	2019	2020	2021	2022	Bal	PSC Method	Avg age
2018	\$3,154	\$0		81.55	95.18	34.13		\$2,943.25	4.5	13244.625
2019	\$10,119	\$0						\$10,118.54	3.5	35414.89
2020	\$9,277	\$0					46.08	\$9,230.71	2.5	23076.775
2021	\$13,335	\$0						\$13,335.43	1.5	20003.145
2022	\$8,655	\$0						\$8,655.00	0.5	4327.5
	\$96,664	\$18,322	\$1,455.41	\$1,547.18	\$1,474.17	\$534.35	\$448.15	\$72,882		11.64
								\$96,664.07		
								\$72,882.38		
								<u>\$23,781.69</u>		

385 Indust. Meas. & Regulat. Equip.

Retirements.....										
Yr	Add Balance	64-07	2018	2019	2020	2021	2022	Bal	PSC Method	Avg age
2018	\$0							\$0.00	4.5	
2019	\$0							\$0.00	3.5	
2020	\$0							\$0.00	2.5	
2021	\$0							\$0.00	1.5	
2022	\$0							\$0.00	0.5	
	\$88,090	\$33,894			\$2,468			\$51,727		11.48
								\$88,089.56		
								\$51,727.02		
								<u>\$36,362.54</u>		

387 Other Equipment

Yr	Add Balance	Retirements.....					Bal	PSC Method	Avg age
		64-17	2018	2019	2020	2021			
2018	\$0	\$0					\$0.00	4.5	
2019	\$0	\$0					\$0.00	3.5	
2020	\$0	\$0					\$0.00	2.5	
2021	\$0	\$0					\$0.00	1.5	
2022	\$0	\$0					\$0.00	0.5	
	\$40,539	\$26,541		\$529			\$13,469	4.50	
							\$40,539.45		
							\$13,469.43		
							<u>\$27,070.02</u>		

390 Structures & Improvements

Retirements.....										
Yr	Add Balance	64-17	2018	2019	2020	2021	2022	Bal	PSC Method	Avg Age
2018	\$21,553	\$0						\$21,553.31	4.5	96989.895
2019	\$0	\$0						\$0.00	3.5	
2020	\$0	\$0						\$0.00	2.5	
2021	\$0	\$0						\$0.00	1.5	
2022	\$0	\$0						\$0.00	0.5	
	\$194,824	\$16,662						\$178,162		25.78
								\$194,824.16		
								\$178,162.04		
								<u>\$16,662.12</u>		

391-1 Office Furniture

Yr	Add Balance	Retirements.....						Bal	PSC Method	Avg Age
		64-17	2018	2019	2020	2021	2022			
2018	\$0	\$0					\$0.00	4.5		
2019	\$2,854	\$0					\$2,853.76	3.5	9988.16	
2020	\$537	\$0					\$537.49	2.5	1343.725	
2021	\$0	\$0					\$0.00	1.5		
2022	\$0	\$0					\$0.00	0.5		
	\$43,666	\$32,762	\$0	\$0	\$0	\$0	\$0	\$10,904	13.67	
							\$43,665.90			
							\$10,903.97			
							<u>\$32,761.93</u>			

391-2 Office Divices

Retirements.....										
Yr	Add Balance	64-17	2018	2019	2020	2021	2022	Bal	PSC Method	Avg Age
2018	\$0							\$0.00	4.5	
2019	\$0							\$0.00	3.5	
2020	\$0							\$0.00	2.5	
2021	\$13,257							\$13,256.99	1.5	19885.485
2022	\$0							\$0.00	0.5	
	\$65,370	\$30,791	\$0	\$0	\$0	\$11,907	\$0	\$22,672		4.72
								\$65,370.18		
								\$22,671.87		
								<u>\$42,698.31</u>		

391-3 Office Computers

Retirements.....										
Yr	Add Balance	64-17	2018	2019	2020	2021	2022	Bal	PSC Method	Avg Age
2018	\$4,319	\$0						\$4,318.75	4.5	19434.375
2019	\$5,758	\$0			2865.52			\$2,892.48	3.5	10123.68
2020	\$4,302	\$0						\$4,301.74	2.5	10754.35
2021	\$16,542	\$0						\$16,542.19	1.5	24813.285
2022	\$1,367	\$0						\$1,367.39	0.5	683.695
	\$222,598	\$115,925	\$0	\$0	\$15,392	\$0	\$0	\$91,281		10.31
								\$222,597.81		
								\$91,281.45		
								<u>\$131,316.36</u>		

392 Transportation Equipment

Yr	Add Balance	Retirements.....						Bal	PSC Method	Avg Age
		64-17	2018	2019	2020	2021	2022			
2018	\$76,723	\$0					\$76,723.37	4.5	345255.17	
2019	\$49,404	\$0					\$49,403.73	3.5	172913.06	
2020	\$0	\$0					\$0.00	2.5		
2021	\$93,926	\$0					\$93,926.36	1.5	140889.54	
2022	\$50,121	\$0					\$50,120.50	0.5	25060.25	
	<u>\$1,067,880</u>	<u>\$438,171</u>	<u>\$22,199</u>	<u>\$0</u>	<u>\$19,388</u>	<u>\$0</u>	<u>\$0</u>	<u>\$588,121</u>		<u>5.89</u>
								\$1,067,879.82		
								\$588,121.44		
								<u>\$479,758.38</u>		

394 Tools, Shop & Garage Equipment

Retirements.....										
Yr	Add Balance	64-17	2018	2019	2020	2021	2022	Bal	PSC Method	Avg Age
2018	\$0							\$0.00	4.5	
2019	\$0							\$0.00	3.5	
2020	\$0							\$0.00	2.5	
2021	\$2,936							\$2,936.08	1.5	4404.12
2022	\$10,112							\$10,112.09	0.5	5056.045
	\$67,874	\$9,972	\$0	\$0	\$0	\$0	\$0	\$57,903		7.18
								\$67,874.37		
								\$57,902.69		
								<u>\$9,971.68</u>		

396 Power Operated Equipment

Retirements.....										
Yr	Add Balance	64-17	2018	2019	2020	2021	2022	Bal	PSC Method	Avg Age
2018	\$4,392	\$0						\$4,392.19	4.5	19764.855
2019	\$20,099	\$0						\$20,098.50	3.5	70344.75
2020	\$8,954	\$0						\$8,954.00	2.5	22385
2021	\$0	\$0						\$0.00	1.5	
2022	\$0	\$0						\$0.00	0.5	
	\$110,723	\$0	\$0	\$0	\$0	\$0	\$0	\$110,723		10.66
								\$110,723.43		
								\$110,723.43		
								\$0.00		

397 Communication Equipment

Retirements.....										
Yr	Add Balance	64-07	2018	2019	2020	2021	2022	Bal	PSC Method	Avg Age
2018	\$1,408	\$0						\$1,408.22	4.5	6336.99
2019	\$0	\$0						\$0.00	3.5	
2020	\$0	\$0						\$0.00	2.5	
2021	\$0	\$0						\$0.00	1.5	
2022	\$0	\$0						\$0.00	0.5	
	<u>\$1,408</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,408</u>		<u>4.50</u>
								\$1,408.22		
								<u>\$1,408.22</u>		
								<u>\$0.00</u>		