Exhibit No.:
Issues: *Depreciation of Plant*
Witness: *Jolie L. Mathis*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Direct Testimony*
Case No.: *ER-2001-672*
Date Testimony Prepared: *December 6, 2001*

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

DIRECT TESTIMONY

OF

JOLIE L. MATHIS

UTILICORP UNITED INC.
d/b/a MISSOURI PUBLIC SERVICE

CASE NO. ER-2001-672

Jefferson City, Missouri
December 2001

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JOLIE L. MATHIS

UTILICORP UNITED INC.

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DIRECT TESTIMONY

OF

JOLIE L. MATHIS

UTILICORP UNITED INC.

d/b/a MISSOURI PUBLIC SERVICE

CASE NO. ER-2001-672

Q. Please state your name and business address.

A. Jolie L. Mathis, P.O. Box 360, Jefferson City, MO 65102.

Q. By whom are you employed and in what capacity?

A. I am employed by the Missouri Public Service Commission (Commission) as an Engineer in the Engineering and Management Services Department.

Q. What are your duties as an Engineer in the Engineering and Management Services Department?

A. I am responsible for depreciation calculations and studies of companies regulated by the Commission.

Q. Would you please state briefly your qualifications, educational background and experience?

A. I graduated from Prairie View A&M University of Texas in August of 1993, with a Bachelor of Science degree in Electrical Engineering. During my college years I had internships with Allied Signal Aerospace Company, Missouri Public Service Company and Sprint United Telephone Co. – Midwest Division. In 1994 I accepted my current position. I have received four weeks of formal training from Depreciation

Programs, Inc., Kalamazoo, Michigan. Topics included actuarial and simulated service life analysis and techniques, forecasting life, forecasting salvage and cost of removal, and models for analyzing both aged and unaged data.

Q. Have you previously filed testimony with the Commission?

A. Yes, I have. Attached as Schedule 1 to my direct testimony is a list of cases in which I have previously filed testimony.

Q. What is the purpose of your testimony in this case?

A. The purpose of my testimony is to present the Commission Staff's (Staff's) position and methods on: 1) data discovery issues; 2) supporting the depreciation rate schedule for UtiliCorp United (Company), attached as Schedule 3 to this testimony; and 3) to discuss the elimination of net salvage from depreciation calculations, which the Staff believes is appropriate for the determination of depreciation expense.

Q. When were depreciation rates for UtiliCorp last ordered by the Commission?

A. Depreciation rates were last ordered in Case No. ER-97-394 on March 6, 1998, effective March 18, 1998.

Q. Has the Staff conducted a depreciation study of the electric utility property of Utilicorp?

A. No. Due to the difficulty of obtaining current plant data from Utilicorp, Staff was restricted to filing its recommendations regarding depreciation using the most recently ordered plant lives with the exclusion of net salvage based on mortality data ending with year 1996.

DEPRECIATION DATA

Q. What were some of the difficulties in obtaining current plant data?

A. On July 23, 2001, subsequent to UtiliCorp's June 8, 2001, direct filing in Case No. ER-2001-672, Staff submitted Staff Data Request No. 4703, attached as Schedule 2. This standard data request asked the Company to submit aged retirement data files updated through December 31, 2000 in the Gannett-Fleming format. On August 1, 2001, the Company filed an objection to Staff Data Request No. 4703, stating that the Gannett-Fleming format was "(a) overbroad, unduly burdensome and oppressive; (b) requests information that is not within the possession, custody or control of UtiliCorp; (c) requests information that is not available to UtiliCorp; and (d) would create undue burden and expense."

Q. Has Utilicorp previously provided Staff retirement data in the Gannett-Fleming format?

A. Yes. UtiliCorp previously provided that data in the requested format in its last general rate case filing in 1997, Case No. ER-97-394. This is the mortality data ending with year 1996 referred to previously.

Q. Has the Company been aware that Staff uses the system of Gannett-Fleming programs to statistically study plant mortality data, to calculate depreciation rates and to determine theoretical reserve amounts?

A. Yes. The Company previously provided the information to Staff in the Gannett-Fleming format for Case No. ER-97-394.

Q. In your opinion, is it reasonable for the Company to expect that Staff will request the Company to provide current retirement data in the Gannett-Fleming format whenever the Company files a rate case?

A. Yes. The Company has been aware that the Staff uses the system of Gannett-Fleming programs. Further, the Company has historically provided Staff retirement data in the Gannett-Fleming format in previous rate proceedings prior to Case No. ER-97-394. UtiliCorp has sufficient experience with the Staff in rate case filings to know that Staff would request and want property record information to develop depreciation rates. In particular, Staff characteristically requests that companies provide mortality data from inception through the most recent year. Other companies that have provided data in the Gannett-Fleming format include AmerenUE, Kansas City Power & Light Co., Empire District Electric Co., and St. Joseph Light & Power Co. Staff has requested, received and relied on Gannett-Fleming format data since 1995.

Q. Has the Company provided Staff any updated retirement data?

A. Yes. On September 5, 2001, the Company provided an additional year of mortality data; however, it was in an unusable format. Then, on Monday, October 22, 2001, the Company provided Staff with plant data for the years 1961 to 1997 contained on an IBM tape cartridge, but this cartridge does not have the mortality data in the Gannett-Fleming format, and it does not have data from inception to the most current year.

Q. Is the request for data in the Gannett-Fleming format a large burden for any company with a data processing staff?

A. No. The mortality data requested is required to be retained by PSC-regulated companies. Staff's request for data in the Gannett-Fleming format is simply a request for the Company to submit an electronic digital file with the retained data in specific columns such that the Gannett-Fleming system of programs can read and use the mortality data. For data processing programmers, it is a simple project to place specific data in specific columns which the Company may have stored in different columns.

A. Is there any other work the Company's data processing person would have to do?

A. Possibly. Every system has a set of codes for retirements, transfers, new placements, etc. The Gannett-Fleming system of programs utilizes column 10 for its system of codes. The Company programmer would have to incorporate a code conversion routine if the Company's system of codes is different than the Gannett-Fleming system of codes. Consider this as simple as changing all number 7's to number 3's.

Q. Can the last four years of mortality data, 1997 through 2000, be added to the mortality file that Staff has of the mortality events through 1996?

A. Yes, but experience shows that days and weeks of serious effort can be wasted when this is done. Accountants frequently find it necessary to make changes to previous years' data. When they make these changes, adjusting entries are entered into their accounting files which are the basis of the mortality data files. When two separate mortality files are merged, the adjusting entries to the previous years' data are not included and the annual balances do not tie to the mortality events. Efforts to get

mortality files correct when working with separate mortality files have proven to waste Staff and Company personnel's time. A full mortality file, from inception to current, should be downloaded from the Company's accounting data for each account submitted to Staff. In this way, if the Company's accounting books balance, the mortality file submitted to Staff will balance from year to year in the data submitted and the Staff and Company personnel will not waste valuable time correcting separate mortality files.

DEPRECIATION CONCEPTS

Q. Would you please define depreciation?

A. Yes. The National Association of Railroad and Utilities Commissioners in 1958 approved this definition:

> "Depreciation," as applied to depreciable utility plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the cause to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.
> [Source: Public Utility Depreciation Practices, August 1996, Published by the National Association of Regulatory Utility Commissioners]

Q. What does this definition mean to you?

A. This definition means that depreciation is a cost of providing service and that a public utility should recover the capital invested in equipment needed to provide the required service over the property's service life.

Q. How did you determine the annual accrual for the Company in this case?

A. I divided the original cost of property by its average service life (ASL). This method of allocating depreciation expense is termed straight-line depreciation, which is a distribution of the cost of property in equal annual amounts over its life.

NET SALVAGE

Q. Would you please define net salvage?

A. Net salvage is the gross salvage for the property retired, less its cost of removal. Gross salvage is the amount recorded for the property retired due to the sale, reimbursement or reuse of the property. Cost of removal is the cost incurred in connection with the retirement of depreciable plant from service.

Q. What is the whole life depreciation rate formula?

A. The formula is:

[Depreciation Rate = (100% - Net Salvage%)/Average Service Life]

Q. What are you recommending for treatment of net salvage in this case?

A. Future net salvage cost (the marketable value of retired plant minus the plant's cost of removal), that will not occur in most cases for several decades, should not be collected from customers in the amount estimated by the whole life depreciation rate formula.

Q. What is your alternative to using the whole life formula to collect future net salvage?

A. My solution is to remove the net salvage factor from the whole life formula for depreciation rate determination. Rather, depreciation should be the determination of average service life and a subsequent depreciation rate that recovers the capital cost of the original investment. Net salvage cost will be based on a current

expense determination made by the Staff auditors, identified in the direct testimony of Staff witness Cary G. Featherstone. Future net salvage costs should not be collected from customers until they occur.

NET SALVAGE COST

Q. What is net salvage cost?

A. Net salvage cost is the collection of any scrap or resale value of the retired plant less the cost to remove plant at interim and/or final retirement dates. Currently, for most companies, the cost to remove plant exceeds the scrap value of the same plant when all accounts are combined; therefore, it is reasonable to consider net salvage a cost. Net salvage costs are associated with both mass property accounts and life span property accounts. Mass property accounts experience "final net salvage costs" for final retirement costs. Examples of mass property accounts include mains and poles. A mass property final retirement occurs when a unit of plant retires. Life span property experience both "interim net salvage cost" for interim retirement costs and "final net salvage cost" for final retirement costs. Examples of Life Span Property Accounts include structures and gas holders. A life span property interim retirement occurs when a unit of plant, such as a roof, retires during the life of a structure. A life span property final retirement occurs when all units in the account retire together, regardless of age.

Q. Why is it important to remove net salvage costs from depreciation determinations?

A. It is important to remove net salvage costs from depreciation determinations because inclusion of net salvage value in the depreciation rate creates the need to project the date that plant will be removed, the cost of removal at the time it is

removed and the gross salvage value, for plant that may not be removed for some considerable time after it is retired.

Q. If net salvage cost is expensed, what benefits are gained by the Company and its customers?

A. Including net salvage cost as an annual expense proves the benefit that the ratepayer pays costs that are actually incurred and it ensures that the Company recovers the costs associated with plant that is actually removed.

Q. Have recent Commission cases given additional support to Staff's decision to treat net salvage cost as an expense rather than to the depreciation accrual?

A. Yes. In Case No. GR-99-315, Laclede Gas Company, the Commission ruled that current depreciation rates should reflect a net salvage component of the depreciation rate that, when multiplied by the plant balance, gives an annual accrual consistent with the current net salvage amount experienced by the Company. Also, in Case No. ER-2002-299, Empire District Electric Company, the Commission ruled that net salvage cost considered in setting rates should be based on historical net salvage cost that Empire has actually incurred in the recent past and that it should be treated as an expense.

STAFF'S POSITION FOR THIS CASE

Q. What is the annual accrual amount for the Company based on December 31, 2000 plant balances in Schedule 3?

A. I have determined that the annual depreciation accrual based on December 31, 2000 plant balances should be $28,637,699.

Q. What is the combined total of net salvage cost and the annual depreciation accrual?

A. The combined total of the annual expense for net salvage cost is $892,289 plus the annual accrual of $28,637,699 equals $29,529,988. The Staff auditors determined the annual expense for net salvage cost.

Q. Is this amount greater, the same or less than the annual accrual using the currently ordered rate?

A. It is less. Using the currently ordered rates, the annual accrual would be $41,703,872, which is $12,173,884 more than the combined total.

Q. Why is the annual accrual using currently ordered rates more than the combined total?

A. As has been discussed throughout this testimony, the currently ordered rates include a net salvage cost determination that estimates unknown future cost in the current annual accrual.

Q. What other proposals are you making for this case?

A. I am recommending a 0% depreciation rate for three accounts in General Common Plant that have fully accrued. Those accounts are; 391.01 – Office Furniture & Equipment – Computer – New, 392.02 – Transportation Equipment – Car – Medium, and 396.07 – Power Operated Equipment – Short Life.

Q. What actions do you propose for this case based on your information and determinations?

A. It is my proposal that: 1) the depreciation rates given in Schedule 3 be ordered; 2) the net salvage cost as explained in my testimony, be ordered as an expense, in the amount presented by the Staff auditors.

Q. Does this conclude your direct testimony?

A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of the Application of the Tariff Filing of Missouri Public Service (MPS) A Division of UtiliCorp United Inc., to Implement a General Rate Increase for Retail Electric Service Provided to Customers in the Missouri Service Area of MPS	))))))	Case No. ER-2001-672

AFFIDAVIT OF JOLIE L. MATHIS

STATE OF MISSOURI	)	
	)	ss.
COUNTY OF COLE	)	

Jolie L. Mathis, being of lawful age, on her oath states: that she has participated in the preparation of the foregoing Direct Testimony in question and answer form, consisting of 11 pages to be presented in the above case; that the answers in the foregoing Direct Testimony were given by her; that she has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of her knowledge and belief.

Jolie L. Mathis

Subscribed and sworn to before me this 14th day of December 2001.

TONI M. CHARLTON
NOTARY PUBLIC STATE OF MISSOURI
COUNTY OF COLE
My Commission Expires December 28, 2004

Jolie Mathis

Schedule of Testimony Filings

Case Number	Company
GA-96-130	Missouri Pipeline Company
TO-96-147	Alltel Missouri, Inc.
GA-97-11	Missouri Pipeline Co.
GM-97-70	Atmos Energy Corp. & United Cities Gas
GR-97-272	Associated Natural Gas
HR-99-245	St. Joseph Light & Power
WR-99-326	United Water Missouri
WR-2000-281	Missouri-American Water Company
WR-2000-282	Missouri-American Water Company
EC-2002-1	Union Electric Company, d/b/a AmerenUE

NO. 4703

DATA INFORMATION REQUEST
UtiliCorp United, Inc. d/b/a Missouri Public Service Company
ER-2001-672

REQUESTED FROM: Mr. Larry Mulligan

DATE REQUESTED: 7/23/01

INFORMATION REQUESTED: Please provide the following data on the existing electric plant and facilities in Missouri:
a) Aged retirement data files, updated through December 31, 2000 in attachement Gannett Fleming format, which document original cost of company plant facilities by vintage by plant account.
b) Depreciation rates in effect over the life of the above facilities and total accrued depreciation by account.
c) Retirements, gross salvage and cost of removal by plant account in attached Gannett Fleming format.

REQUESTED BY: Jolie Mathis

INFORMATION PROVIDED

The attached information provided to the Missouri Public Service Commission Staff in response to the above data information request is accurate and complete, and contains no material misrepresentations or omissions, based upon present facts of which the undersigned has knowledge, information or belief. The undersigned agrees to immediately inform the Missouri Public Service Commission Staff if, during the pendency of Case No. ER-2001-672 before the Commission, any matters are discovered which would materially affect the accuracy or completeness of the attached information.

If these data are voluminous, please (1) identify the relevant documents and their location (2) make arrangements with requestor to have documents available for inspection in the UtiliCorp United, Inc., Kansas City , Missouri office, or other location mutually agreeable. Where identification of a document is requested, briefly describe the document (e.g. book, letter, memorandum, report) and state the following information as applicable for the particular document: name, title number, author, date of publication and publisher, addresses, date written, and the name and address of the person(s) having possession of the document. As used in this data request the term "document(s)" includes publication of any format, workpapers, letters, memoranda, notes, reports, analyses, computer analyses, test results, studies or data, recordings, transcriptions and printed, typed or written materials of every kind in your possession, custody or control or within your knowledge. The pronoun "you" or "your" refers to UtiliCorp United Inc. and its employees, contractors, agents or others employed by or acting in its behalf.

Signed by: _____

Date Response Received: _____

Prepared by: _____

Schedule 2

UTILICORP UNITED INC d/b/a MISSOURI PUBLIC SERVICE (ER-2001-672)
DEPRECIATION DETERMINATION SPREADSHEET

Account No.	Title	Plant Original Cost Dec-00	Ordered Life (Yr.)	Ordered Net Salvage (%)	Ordered Deprec. Rate (%)	Staff Deprec. Rate (%)	Ordered Annual Accrual	Staff's Annual Accrual	Increase / Decrease Accrual	Accrued Reserve
	Production - Steam									
311.11	Structures & Improvements - JEC	18,078,177	31.0	-13	4.29%	3.23%	775,554	583,925	(191,629)	11,716,567
311.12	Structures & Improvements - Sibley	39,588,264	31.0	-13	5.47%	3.23%	2,165,478	1,278,701	(886,777)	21,077,649
312.11	Boiler Plant Equipment - JEC	58,099,345	38.8	-9	4.35%	2.58%	2,527,322	1,498,963	(1,028,358)	36,257,764
312.12	Boiler Plant Equipment - Sibley	128,707,020	41.2	-9	5.03%	2.43%	6,473,963	3,127,581	(3,346,383)	60,168,263
314.11	Turbogenerator Units - JEC	16,751,536	27.0	-7	4.19%	3.70%	701,889	619,807	(82,083)	6,714,033
314.12	Turbogenerator Units - Sibley	43,473,502	38.5	-15	4.40%	2.60%	1,912,834	1,130,311	(782,523)	27,070,488
315.11	Acessory Electric Equipment - JEC	5,743,116	28.9	-20	4.31%	3.46%	247,528	198,712	(48,816)	3,565,189
315.12	Acessory Electric Equipment - Sibley	17,401,442	28.9	-20	5.36%	3.46%	932,717	602,090	(330,627)	7,678,873
316.11	Misc. Power Plant Equipment - JEC	1,310,158	32.0	-1	4.14%	3.13%	54,241	41,008	(13,233)	342,313
316.12	Misc. Power Plant Equipment - Sibley	632,272	32.0	-1	4.43%	3.13%	28,010	19,790	(8,220)	351,101
	Production Plant - Other									
341.00	Structures and Improvements	2,116,970	40.2	-6	6.40%	2.49%	135,486	52,713	(82,774)	812,213
342.00	Fuel Holders, Producers, and Access.	1,286,981	32.7	0	6.27%	3.06%	80,694	39,382	(41,312)	901,936
343.00	Prime Movers	8,564,608	24.1	-1	7.92%	4.15%	678,317	355,431	(322,886)	2,190,096
344.00	Generators	11,286,798	32.0	-5	6.85%	3.13%	773,146	353,277	(419,869)	5,177,540
345.00	Accessory Electric Equipment	3,049,611	31.3	-5	7.15%	3.19%	218,047	97,283	(120,765)	1,266,667
346.00	Miscellaneous Power Plant Equipment	20,410	36.4	-5	8.40%	2.75%	1,714	561	(1,153)	-38,971
	Transmission Plant									
352.00	Structures and Improvements	2,542,201	45.0	-5	2.33%	2.22%	59,233	56,437	(2,796)	958,867
353.00	Station Equipment	66,217,353	50.0	-5	2.10%	2.00%	1,390,564	1,324,347	(66,217)	21,578,726
354.00	Towers & Fixtures	332,143	55.0	-60	2.91%	1.82%	9,665	6,045	(3,620)	256,208
355.00	Poles & Fixtures	37,393,984	48.0	-60	3.33%	2.08%	1,245,220	777,795	(467,425)	12,551,205
356.00	Overhead Conductors & Devices	34,355,154	54.0	-40	2.59%	1.85%	889,798	635,570	(254,228)	14,702,171
358.00	Underground Conductors & Devices	57,959	32.0	-25	3.91%	3.13%	2,266	1,814	(452)	35,336
	Distribution Plant									
361.00	Structures and Improvements	3,358,505	43.0	-5	2.44%	2.33%	81,948	78,253	(3,694)	870,726
362.00	Station Equipment	51,106,979	44.0	0	2.27%	2.27%	1,160,128	1,160,128	0	15,883,214
364.00	Poles, Towers, and Fixtures	92,065,702	40.0	-70	4.25%	2.50%	3,912,792	2,301,643	(1,611,150)	42,613,374
365.00	Overhead Conductors and Devices	57,371,601	50.0	-30	2.60%	2.00%	1,491,662	1,147,432	(344,230)	22,104,049
366.00	Underground Conduit	21,222,403	55.0	-10	2.00%	1.82%	424,448	386,248	(38,200)	3,968,229
367.00	Underground Conductors and Devices	63,294,293	37.0	-25	3.38%	2.70%	2,139,347	1,708,946	(430,401)	16,407,099
368.00	Line Transformers	93,401,295	29.0	-25	4.31%	3.45%	4,025,596	3,222,345	(803,251)	28,632,163
369.10	Overhead Services	11,578,164	48.0	-250	7.29%	2.08%	844,048	240,826	(603,222)	8,590,890
369.02	Underground Services	34,729,771	28.0	-15	4.11%	3.57%	1,427,394	1,239,853	(187,541)	13,583,330
370.00	Meters	20,575,016	40.0	-2	2.55%	2.50%	524,663	514,375	(10,288)	9,828,174
370.01	Meters - PURPA Load Research	2,045,596	10.0	0	10.00%	10.00%	204,560	204,560	0	876,806
371.00	Installations on Customer Premises	11,348,008	20.0	-40	7.00%	5.00%	794,361	567,400	(226,960)	4,410,581
373.00	Street Lighting and Signal Systems	17,469,827	27.0	-25	4.63%	3.70%	808,853	646,384	(162,469)	5,355,085

Schedule 3-1

UTILICORP UNITED INC d/b/a MISSOURI PUBLIC SERVICE (ER-2001-672)
DEPRECIATION DETERMINATION SPREADSHEET

Account No.	Title	Plant Original Cost Dec-00	Ordered Life (Yr.)	Ordered Net Salvage (%)	Ordered Deprec. Rate (%)	Staff Deprec. Rate (%)	Ordered Annual Accrual	Staff's Annual Accrual	Increase / Decrease Accrual	Accrued Reserve
	General Plant									
390.00	Structures and Improvements	7,398,142	45.0	-10	2.44%	2.22%	180,515	164,239	(16,276)	605,819
391.00	Office Furniture and Equipment	613,831			3.60%	3.60%	22,098	22,098	0	72,665
391.01	Off F & E Computer - PURPA	0	10.0	0	10.00%	10.00%	0	0	0	0
391.02	Off F & E Computer	2,153,555	10.0	0	10.00%	10.00%	215,356	215,356	0	89,650
391.03	Off F & E Computer - SCADA	0			0.00%	0.00%	0	0	0	0
392.00	Transportation Equipment	0			0.00%	0.00%	0	0	0	136,146
393.00	Stores Equipment	64,311	18.0	0	5.56%	5.56%	3,576	3,576	0	54,908
394.00	Tools, Shop and Garage Equipment	2,685,198	16.0	-5	6.56%	6.25%	176,149	167,825	(8,324)	2,260,266
395.00	Laboratory Equipment	1,403,653	25.0	0	4.00%	4.00%	56,146	56,146	0	909,735
396.00	Power Operated Equipment	1,685,995			0.00%	0.00%	0	0	0	1,013,031
397.00	Communication Equipment	5,520,478	16.0	0	6.25%	6.25%	345,030	345,030	0	4,759,771
398.00	Miscellaneous Equipment	229,406	20.0	0	5.00%	5.00%	11,470	11,470	0	110,906
	General Common Plant									
390.00	Structures and Improvements	7,281,121	45.0	-10	2.44%	2.22%	177,659	161,641	(16,018)	1,090,590
391.00	Office Furniture & Equipment	1,327,022	13.0	5	7.31%	7.69%	97,005	102,048	5,043	879,768
391.01	Off Furn & Equipment - Computer - New	87,811	9.0	0	11.11%	0.00%	9,756	0	(9,756)	105,840
391.02	Off Furn & Equipment - Computer	0	9.0	0	0.00%	0.00%	0	0	0	0
392.01	Trans Equip Car Small	3,326,759	9.0	5	10.56%	11.11%	351,306	369,603	18,297	2,519,126
392.02	Trans Equip Car Medium	45,148	9.0	5	10.56%	0.00%	4,768	0	(4,768)	42,295
392.03	Trans Equip	127,755	20.0	0	5.00%	5.00%	6,388	6,388	0	66,555
392.04	Trans Equip - Truck Light	2,207,124	9.0	5	10.56%	11.11%	233,072	245,211	12,139	1,798,490
392.05	Trans Equip - Truck - Heavy	3,584,559	13.0	5	7.31%	7.69%	262,031	275,653	13,621	2,801,188
392.06	Trans Equip - Trailer	696,639	15.0	10	6.00%	6.67%	41,798	46,466	4,667	531,472
393.00	Stores Equipment	82,717	18.0	0	5.56%	5.56%	4,599	4,599	0	4,256
396.07	Power Operated Equip - Short Life	1,019,400	7.0	10	12.86%	0.00%	131,095	0	(131,095)	1,019,400
396.08	Power Operated Equip - Long Life	1,056,258	15.0	5	6.33%	6.67%	66,861	70,452	3,591	552,560
397.00	Communications Equipment	2,748,712	20.0	-10	5.50%	5.00%	151,179	137,436	(13,744)	1,074,604
398.00	Miscellaneous Equipment	225,360	18.0	0	5.56%	5.56%	12,530	12,530	0	42,557
Column Totals		**1,022,147,116**					**41,703,872**	**28,637,699**	**(13,066,173)**	**28,247,783**

Schedule 3-2