



Writer's E-Mail Address: bkeating@gunster.com

October 6, 2021

**E-PORTAL**

Mr. Adam Teitzman, Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

**Re: Docket 20210149 -GU -- Petition for approval of safety, access, and facility enhancement program true-up and 2022 cost recovery factors, by Florida City Gas.**

Dear Mr. Teitzman:

Attached for electronic filing, please find Florida City Gas's Responses to Staff's First Data Requests.

Thank you for your assistance in connection with this filing. If you have any questions whatsoever, please do not hesitate to let me know.

Sincerely,

*s/Beth Keating*  
Beth Keating  
Gunster, Yoakley & Stewart, P.A.  
215 South Monroe St., Suite 601  
Tallahassee, FL 32301  
(850) 521-1706

MEK  
Enclosure

Cc: PSC Staff (Forrest, Osborn)  
OPC (Gentry, Rehwinkel)

Florida City Gas  
Docket No: 20210149-GU  
Staff's First Data Requests  
Request No: 1

**QUESTION:**

In paragraph 20 of the petition, the utility states it will provide a customer notice through the use of a bill message during a 30-day period advanced notice if the petition is approved, please provide a draft copy of the customer notice, or the anticipated notice language.

**RESPONSE:**

As stated in paragraph 20 of its SAFE Petition, Florida City Gas will notify customers of the revised 2022 SAFE surcharge to become effective on January 1, 2022, through a customer bill message.

**Bill message content:** The 2022 SAFE Program surcharge was approved by the Florida Public Service Commission and is effective for meter readings on or after Jan. 1, 2022.

Visit: [floridacitygas.com/rates-and-tariff.html](https://floridacitygas.com/rates-and-tariff.html)

Florida City Gas  
Docket No: 20210149-GU  
Staff's First Data Requests  
Request No: 2

QUESTION:

Please provide Attachment C to the petition, the SAFE Schedules 1 through 7, in Excel format with formulas intact.

RESPONSE:

An electronic copy of Attachment C to FCG's SAFE Petition, SAFE Schedules 1 through 7, was previously provided in Excel format with formulas intact to Staff Public Utility Analyst Holly Forrest on September 30, 2021. Together with this response, FCG will serve all parties of record with an electronic copy Attachment C to FCG's SAFE Petition in Excel format with formulas intact.

Florida City Gas  
Docket No: 20210149-GU  
Staff's First Data Requests  
Request No: 3

QUESTION:

Please confirm that by the end of 2021, 171.5 miles of mains will have been replaced leaving 82.8 miles to be replaced from 2022-2025.

RESPONSE:

Yes, as of the September 1, 2021 filing date, FCG projects 171.5 miles of mains will have been replaced by the end of 2021, and that 82.8 miles of mains are projected to be replaced from 2022-2025.

Florida City Gas  
Docket No: 20210149-GU  
Staff's First Data Requests  
Request No: 4

QUESTION:

Please confirm that by the end of 2021, 8,141 services will have been replaced with an additional 3,302 services to be replaced from 2022-2025.

RESPONSE:

Yes, as of the September 1, 2021 filing date, FCG projects 8,141 services will have been replaced by the end of 2021, and that 3,302 services are projected to be replaced from 2022-2025.

QUESTION:

Attachment B to the petition is a summary of the completed projects and projected projects to be completed by 2022. Please provide the costs incurred for the projects that have been completed for the petition period. Please also provide the estimated costs for each project that have yet to be completed.

RESPONSE:

A general overview of the actual and projected SAFE replacement projects undertaken or to be undertaken by Florida City Gas during 2021 is provided below, and includes the actual costs year to date as of September 1, 2021 and the estimated total project cost at completion of the project. Costs include mains, services and retirement costs.

1. The PSL SAFE 3 Phase 2 project is located in Port Saint Lucie County, FL. It is forecasted that by year-end 2021, the project will provide the installation of 14,275 feet of mains and 87 services. The PSL SAFE 3 Phase 2 project is forecasted to retire 16,870 feet of rear easement mains by year-end 2021.
  - Actual Costs YTD = \$609,429.78
  - Estimated Total Project Cost = \$677,511.72
2. The Miami SAFE 30 project is located in the City of Miami Gardens, FL. It is forecasted that by year-end 2021, the project will provide the installation of 23,665 feet of mains and 189 services. The Miami SAFE 30 project is forecasted to retire 27,034 feet of rear easement mains by year-end 2021.
  - Actual Costs YTD = \$87,532.93
  - Estimated Total Project Cost = \$1,558,801.98
3. The Miami SAFE 32 project is located in unincorporated Miami-Dade County, FL. It is forecasted that by year-end 2021, the project will provide the installation of 27,964 feet of mains and 355 services. The Miami SAFE 32 project is forecasted to retire 35,883 feet of rear easement mains by year-end 2021.
  - Actual Costs YTD = \$2,612,722.18
  - Estimated Total Project Cost = \$2,805,874.26
4. The Miami SAFE 33 project is located in the City of Hialeah, FL. It is forecasted that by year-end 2021, the project will provide the installation of 15,662 feet of

mains and 88 services. The Miami SAFE 33 project is forecasted to retire 16,918 feet of rear easement mains by year-end 2021.

- Actual Costs YTD = \$1,287,538.44
- Estimated Total Project Cost = \$1,287,538.44

5. The Miami SAFE 34 project will be located in the City of Miramar, FL. It is forecasted that by year-end 2021, the project will provide the installation of 26,125 feet of mains and 163 services. The Miami SAFE 34 project is forecasted to retire 24,900 feet of rear easement mains by year-end 2021.

- Actual Costs YTD = \$35,921.93
- Estimated Total Project Costs = \$1,477,581.97

6. The Miami SAFE 35 project will be located in the City of North Miami, FL. It is forecasted that by year-end 2021, the project will provide the installation of 29,540 feet of mains and 223 services. The Miami SAFE 35 project is forecasted to retire 24,640 feet of rear easement mains by year-end 2021.

- Actual Costs YTD = \$51,378.78
- Estimated Total Project Costs = \$1,508,183.30

A general overview of the projected SAFE replacement projects to be undertaken by Florida City Gas during 2022 is provided below, along with estimated project costs for each (including mains, services and retirement costs).

1. The Miami SAFE 36 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by year-end 2022, the project will provide the installation of 17,900 feet of mains and 120 services. The Miami SAFE 36 project is forecasted to retire 15,153 feet of rear easement mains by year-end 2022.

- Estimated Total Project Costs = \$1,416,776.23

2. The Miami SAFE 37 project will be located in the city of West Park, FL. It is forecasted that by year-end 2022, the project will provide the installation of 28,173 feet of mains and 182 services. The Miami SAFE 37 project is forecasted to retire 38,018 feet of rear easement mains by year-end 2022.

- Estimated Total Project Costs = \$1,788,891.82

3. The Miami SAFE 38 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by year-end 2022, the project will provide the installation of 24,962 feet of mains and 208 services. The Miami SAFE 38 project is forecasted to retire 23,192 feet of rear easement mains by year-end 2022.

- Estimated Total Project Costs = \$1,783,297.85

4. The Miami SAFE 39 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by year-end 2022, the project will provide the installation of 18,553 feet of mains and 165 services. The Miami SAFE 39 project is forecasted to retire 18,530 feet of rear easement mains by year-end 2022.

- Estimated Total Project Costs = \$1,387,404.52

5. The Miami SAFE 40 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by year-end 2022, the project will provide the installation of 22,904 feet of mains and 212 services. The Miami SAFE 40 project is forecasted to retire 24,427 feet of rear easement mains by year-end 2022.
  - Estimated Total Project Costs = \$1,735,606.43
  
6. The Miami SAFE 41 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by year-end 2022, the project will provide the installation of 28,397 feet of mains and 258 services. The Miami SAFE 41 project is forecasted to retire 30,398 feet of rear easement mains by year-end 2022.
  - Estimated Total Project Costs = \$2,053,351.66
  
7. The Brevard SAFE 5 project will be located in the City of Melbourne, FL. It is forecasted that by year-end 2022, the project will provide the installation of 14,484 feet of mains and 211 services. The Brevard SAFE 5 project is forecasted to retire 17,077 feet of rear easement mains by year-end 2022.
  - Estimated Total Project Costs = \$970,042.09

Note that all 2021 and 2022 estimated costs based on the best information available at the time the SAFE filing was prepared and are subject to change (higher or lower) based on actual market conditions and unexpected field conditions or requirements that cannot at this time be predicted with certainty.



QUESTION:

Please explain the reasons why the factor is increasing from the current factor of \$1.84 to the proposed factor of \$3.17. In the explanation, please include reasons such as, costs of capital increases, labor shortages or labor rates increases, and any and all other factors that are impacting the increase.

RESPONSE:

The increase in the factor from \$1.84 in 2021 to \$3.17 in 2022 is a result of the following:

- Revenue requirement of \$4,148,112 related to the normal accumulation of gross plant in service for mains, services and meters in addition to investment expenses such as depreciation and property taxes.
- Projected under recovery of \$520,582 for 2021.

## DECLARATION

I sponsored the answers to Data Requests Nos. 1-6 from **STAFF'S FIRST SET OF DATA REQUESTS (NOS. 1-6)** to Florida City Gas in Docket No. 20210149-GU. The responses are true and correct based on my personal knowledge. Under penalties of perjury, I declare that I have read the foregoing declaration and the interrogatory answers identified above, and that the facts stated therein are true.



\_\_\_\_\_  
Miguel Bustos

Date: \_\_\_\_\_ 10 | 5 | 21 \_\_\_\_\_

Florida City Gas  
Attachment C, Schedule 1 - SAFE Program Revenue Requirement  
January 2020 through December 2020

Line	Description	Beginning of	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	End of Period Total
		Period Amount	January-20	February-20	March-20	April-20	May-20	June-20	July-20	August-20	September-20	October-20	November-20	December-20	
1.	Investments														
	a. Eligible Replacements - Mains	3,792,886	5,083,492	613,832	1,854,565	355,179	309,473	306,904	876	533,465	373,774	165,257	(415,700)	309,691	13,283,695
	b. Eligible Replacements - Services, Plastic	506,819	901,918	10,158	99,693	4,563	1,056	(4,278)	844	1,127	784	4,207	324,015	769	1,851,676
	c. Eligible Replacements - Services, Steel	690	-	-	-	-	-	-	-	-	-	-	-	-	690
	d. Eligible Replacements - Meters	73,861	245,802	941	19,850	879	203	(1,085)	162	217	151	840	83,699	150	425,669
	e. Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<b>4,374,255</b>	<b>6,231,212</b>	<b>624,931</b>	<b>1,974,109</b>	<b>360,621</b>	<b>310,731</b>	<b>301,542</b>	<b>1,882</b>	<b>534,809</b>	<b>374,709</b>	<b>170,304</b>	<b>(7,986)</b>	<b>310,610</b>	<b>15,561,730</b>
2.a	Gross Plant-in-Service/Depreciation Base - Mains	3,792,886	8,876,378	9,490,210	11,344,775	11,699,954	12,009,427	12,316,332	12,317,208	12,850,673	13,224,448	13,389,705	12,974,005	13,283,695	13,283,695
2.b	Gross Plant-in-Service/Depreciation Base - Services, Plastic	506,819	1,408,736	1,418,894	1,518,587	1,523,151	1,524,206	1,519,929	1,520,772	1,521,900	1,522,684	1,526,891	1,850,906	1,851,676	1,851,676
2.c	Gross Plant-in-Service/Depreciation Base - Services, Steel	690	690	690	690	690	690	690	690	690	690	690	690	690	690
2.d	Gross Plant In-Service/Depreciation Base - Meters	73,861	319,663	320,604	340,454	341,333	341,536	340,451	340,613	340,830	340,980	341,820	425,519	425,669	425,669
2.e	Gross Plant In-Service-Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.	Less: Accumulated Depreciation	(87,397)	(103,955)	(128,040)	(154,866)	(184,156)	(214,148)	(244,776)	(275,718)	(307,220)	(339,671)	(372,690)	(405,923)	(439,513)	(439,513)
4.	CWIP - NonInterest Bearing	5,994,044	417,890	372,824	333,983	331,540	456,363	630,555	853,329	2,368,918	3,671,328	5,006,807	5,809,295	7,596,257	7,596,257
5.	Net Book Value (Lines 2 + 3 + 4)	<b>10,280,903</b>	<b>10,919,402</b>	<b>11,475,182</b>	<b>13,383,624</b>	<b>13,712,512</b>	<b>14,118,074</b>	<b>14,563,181</b>	<b>14,756,894</b>	<b>16,775,790</b>	<b>18,420,459</b>	<b>19,893,223</b>	<b>20,654,492</b>	<b>22,718,474</b>	<b>22,718,474</b>
6.	Average Net Investment		10,600,153	11,197,292	12,429,403	13,548,068	13,915,293	14,340,627	14,660,038	15,766,342	17,598,124	19,156,841	20,273,858	21,686,483	
7.	Return on Average Net Investment														
	a. Equity component Grossed up for taxes - reduced for tax reform (A)		49,545	52,336	58,095	63,324	65,040	67,028	68,521	73,692	82,253	89,539	94,760	101,362	865,494
	b. Debt component (B)		14,697	15,525	17,234	18,785	19,294	19,884	20,327	21,861	24,400	26,562	28,110	30,069	256,748
8.	Investment Expenses														
	a. Depreciation (C)		16,558	24,085	26,826	29,290	29,992	30,628	30,943	31,502	32,450	33,020	33,232	33,590	352,116
	b. Amortization		-	-	-	-	-	-	-	-	-	-	-	-	-
	c. Property Taxes (D)		6,606	6,979	7,747	8,444	8,673	8,938	9,137	9,826	10,968	11,939	12,636	13,516	115,408
	d. Other		-	-	-	-	-	-	-	-	-	-	-	-	-
9.	Revenue Requirements (Lines 7 + 8)		87,407	98,925	109,901	119,843	122,998	126,477	128,927	136,881	150,072	161,059	168,738	178,538	1,589,766
10.	Collections		(121,842)	(109,005)	(124,002)	(120,910)	(117,201)	(124,992)	(116,073)	(134,972)	(114,113)	(122,309)	(121,393)	(122,282)	(1,449,091)
11.	Estimated Net under(over) collection booked		(56,549)	(17,404)	(15,863)	691	9,453	4,580	13,336	(3,367)	24,417	33,603	43,598	47,497	
12.	Actual Net under(over) collection (Lines 9 + 10)		(34,434)	(10,079)	(14,101)	(1,068)	5,798	1,486	12,853	1,909	35,959	38,751	47,345	56,255	140,674
13.	True-Up (Lines 12 - 11)		22,115	7,324	1,763	(1,758)	(3,655)	(3,095)	(482)	5,276	11,543	5,147	3,748	8,758	
14.	Cumulative Net under(over) collection		(269,935)	(265,543)	(274,429)	(272,360)	(264,908)	(264,021)	(253,803)	(257,674)	(228,000)	(182,870)	(134,140)	(82,907)	(82,907)
15.	Interest		(319)	(346)	(385)	(243)	(37)	(23)	(22)	(19)	(16)	(15)	(12)	(8)	(1,444)
16.	Cumulative Net under(over) collection (Lines 14 + 15)		(211,530)	(270,254)	(265,890)	(274,814)	(272,603)	(264,945)	(264,044)	(253,824)	(257,693)	(228,016)	(182,885)	(134,152)	(82,915)

Notes:	Jan - Dec 2020
(A) Cost of Equity	5.6088%
(B) WACC	1.6638%
(C.1) Applicable Mains depreciation rate	2.50%
(C.2) Applicable Services, Plastic depreciation rate	2.54%
(C.3) Applicable Services, Steel depreciation rate	2.70%
(C.4) Applicable Meters depreciation rate	6.10%
(D) Ad Valorem Tax Rate	0.75%

Florida City Gas  
Attachment C, Schedule 2 - SAFE Program Revenue Requirement  
January 2021 through December 2021

Line	Description	Beginning of Period	Actuals		Actuals		Actuals		Actuals		Actuals		Estimated		Estimated		Estimated		End of Period Total	
		Amount	January-21	February-21	March-21	April-21	May-21	June-21	July-21	August-21	September-21	October-21	November-21	December-21						
1.	Investments																			
	a. Eligible Replacements - Mains	13,283,695	272,672	92,575	(143,914)	5,984,325	647,391	441,373	1,018,743	702,423	308,636	179,025	182,820	71,168					23,040,933	
	b. Eligible Replacements - Services, Plastic	1,851,676	1,480		(64,966)	1,802,705	171,399	141,087	510,532	567,602	388,784	241,587	196,012						5,807,898	
	c. Eligible Replacements - Services, Steel	690																	690	
	d. Eligible Replacements - Meters	425,669	289		(11,564)	371,058	21,855	2,129											809,436	
	e. Land Rights																			
		15,561,730	274,441	92,575	(220,444)	8,158,089	840,646	584,589	1,529,275	1,270,025	697,421	420,612	378,832	71,168					29,658,958	
2.a	Gross Plant-in-Service/Depreciation Base - Mains	13,283,695	13,556,367	13,648,943	13,505,029	19,489,354	20,136,746	20,578,119	21,596,862	22,299,284	22,607,921	22,786,946	22,969,765	23,040,933					23,040,933	
2.b	Gross Plant-in-Service/Depreciation Base - Services, Plastic	1,851,676	1,853,156	1,853,156	1,788,189	3,590,894	3,762,294	3,903,381	4,413,913	4,981,515	5,370,300	5,611,886	5,807,898	5,807,898					5,807,898	
2.c	Gross Plant-in-Service/Depreciation Base - Services, Steel	690	690	690	690	690	690	690	690	690	690	690	690	690					690	
2.d	Gross Plant-in-Service/Depreciation Base - Meters	425,669	425,958	425,958	414,394	785,452	807,307	809,436	809,436	809,436	809,436	809,436	809,436	809,436					809,436	
2.e	Gross Plant In-Service-Land Rights																			
3.	Less: Accumulated Depreciation	(439,513)	(473,713)	(508,295)	(542,738)	(585,639)	(638,121)	(692,104)	(748,955)	(810,072)	(872,655)	(936,123)	(1,000,386)	(1,064,797)					(1,064,797)	
4.	CWIP - NonInterest Bearing	7,596,257	7,647,049	9,685,485	10,449,240	2,724,385	3,368,444	3,411,042	3,411,042	3,411,042	3,411,042	3,411,042	3,411,042	3,411,042					3,411,042	
5.	Net Book Value (Lines 2 + 3 + 4)	22,718,474	23,009,507	25,105,935	25,614,803	26,005,138	27,437,360	28,010,564	29,482,988	30,691,895	31,326,733	31,683,877	31,998,446	32,005,202					32,005,202	
6.	Average Net Investment		22,863,990	24,057,721	25,360,369	25,809,971	26,721,249	27,723,962	28,746,776	30,087,442	31,009,314	31,505,305	31,841,162	32,001,824						
7.	Return on Average Net Investment																			
	a. Equity component Grossed up for taxes - reduced for tax reform (A)		106,876	112,456	118,545	120,646	124,906	129,593	134,374	140,641	144,950	147,269	148,839	149,590						
	b. Debt component (B)		31,705	33,360	35,166	35,790	37,053	38,444	39,862	41,721	42,999	43,687	44,153	44,376						
8.	Investment Expenses																			
	a. Depreciation (C)		34,200	34,582	34,443	42,901	52,482	53,983	56,851	61,117	62,583	63,467	64,263	64,412						
	b. Amortization																			
	c. Property Taxes (D)		34,559	36,363	38,332	39,012	40,389	41,905	43,451	45,477	46,870	47,620	48,128	48,371						
	d. Other																			
9.	Revenue Requirements (Lines 7 + 8)		207,339	216,761	226,486	238,348	254,831	263,924	274,538	288,956	297,403	302,043	305,383	306,747						
10.	Collections		(215,092)	(209,861)	(224,085)	(218,178)	(216,279)	(218,230)	(218,820)	(213,503)	(213,503)	(213,503)	(213,503)	(213,503)					(2,588,062)	
11.	Estimated Net under(over) collection booked		(34,891)	2,092	6,205	12,728	35,336	47,913	55,717	75,453	83,900	88,540	91,880	93,244						
12.	Actual Net under(over) collection (Lines 9 + 10)		(7,753)	6,900	2,401	20,170	38,552	45,694	55,717	75,453	83,900	88,540	91,880	93,244					594,699	
13.	True-Up (Lines 12 - 11)	8,758	27,138	4,809	(3,804)	7,442	3,216	(2,219)												
14.	Cumulative Net under(over) collection		(109,048)	(79,825)	(68,817)	(59,896)	(17,120)	34,007	87,506	162,962	246,867	335,415	427,305	520,564					520,564	
15.	Interest		(6)	(5)	(3)	(2)	(1)	0	2	5	8	11	14	18					40	
16.	Cumulative Net under(over) collection (Lines 14 + 15)		(82,915)	(109,054)	(79,830)	(68,820)	(59,899)	(17,121)	34,008	87,509	162,967	246,875	335,426	427,320					520,582	

Notes:	Jan 2021 - Dec 2021
(A)	Cost of Equity, See Attachment C, Schedule 3.1
(B)	WACC See Attachment C, Schedule 3.1
(C.1)	Applicable Mains depreciation rate
(C.2)	Applicable Services, Plastic depreciation rate
(C.3)	Applicable Services, Steel depreciation rate
(C.4)	Applicable Meters depreciation rate
(D)	Ad Valorem Tax Rate

Florida City Gas  
Attachment C, Schedule 3.1 - Cost of Capital and Ad Valorem Tax Rate  
January 2021 through December 2021

AVERAGE	RATIO (%)	Midpoint		WEIGHTED COST (%)	Revenue Expansion	
		COST RATE (%)			Factor	Cost of Equity
DIVISIONAL CAPITAL	40.80%	10.19%		4.1572%	1.34930	5.6093%
LONG TERM DEBT	24.95%	4.38%		1.0917%	Weighted Average Cost of Debt 1.6640%	
SHORT TERM DEBT	19.25%	2.86%		0.5509%		
PREFERRED STOCK	0.00%	0.00%		0.0000%		
CUSTOMER DEPOSITS	0.80%	2.66%		0.0214%		
TAX CREDITS - ZERO COST	0.00%	0.00%		0.0000%		
TAX CREDITS - WEIGHTED COST	0.00%	0.00%		0.0000%		
ACC DEF INC TAXES-ZERO COST	14.20%	0.00%		0.0000%		
<b>TOTAL</b>	<b>100.00%</b>			<b>5.82%</b>		

2019 Property Tax Expense \$ 2,080,127

2019 Property Value \$ 114,683,743

Applicable Ad Valorem Tax Rate: 1.8138%

**2021 Actual / Estimated Clause Filing**

2020 YE Surveillance (13-month average) at ROE % midpoint and adjusted to 48% Equity Ratio										
	Sys Per Book	Retail Per Book	Pro Rata Adj	Specific Adj.	Adj'd Retail	Cap Ratio	Reallocation to 48% Equity Ratio	Revised Cap Ratio	Cost Rate	Weighted Cost
Common Equity	153,075,773	153,075,773	(18,069,041)	-	135,006,732	40.55%	135,832,792	40.80%	10.19%	4.16%
Long Term Debt	94,716,270	94,716,270	(11,180,294)	-	83,535,975	25.09%	83,069,652	24.95%	4.38%	1.09%
Short Term Debt	73,067,106	73,067,106	(8,624,830)	-	64,442,276	19.35%	64,082,539	19.25%	2.86%	0.55%
Cust Dep Active	3,031,140	3,031,140	(357,795)	-	2,673,345	0.80%	2,673,345	0.80%	2.66%	0.02%
Cust Dep InActive	-	-	-	-	-	0.00%	-	0.00%	0.00%	0.00%
Invest Tax Cr	-	-	-	-	-	0.00%	-	0.00%	0.00%	0.00%
Deferred Inc Tax	53,621,158	53,621,158	(6,329,433)	-	47,291,724	14.20%	47,291,724	14.20%	0.00%	0.00%
<b>Total</b>	<b>377,511,447</b>	<b>377,511,447</b>	<b>(44,561,395)</b>	<b>-</b>	<b>332,950,052</b>	<b>100.00%</b>	<b>332,950,052</b>	<b>100.00%</b>		<b>5.82%</b>
										pretax WACC 7.27%

2020 YE Surveillance with ADFIT Consistency and Proration Adjustments adjusted to 48% Equity Ratio												
	System Per	Consistency &	System Per	Retail Per	Pro Rata	Specific	Adjusted	Cap	Reallocation to	Revised	Cost	Weighted
	Sys Per Book	Proration Adj.	Books Adj'd	Books	Adj	Adj	Retail	Ratio	48% Equity Ratio	Cap Ratio	Rate	Cost
Common Equity	153,075,773	-	153,075,773	153,075,772.91	(18,069,041)	-	135,006,732	40.55%	135,832,792	40.80%	10.19%	4.16%
Long Term Debt	94,716,270	-	94,716,270	94,716,270	(11,180,294)	-	83,535,975	25.09%	83,069,652	24.95%	4.38%	1.09%
Short Term Debt	73,067,106	-	73,067,106	73,067,106	(8,624,830)	-	64,442,276	19.35%	64,082,539	19.25%	2.86%	0.55%
Cust Dep Active	3,031,140	-	3,031,140	3,031,140	(357,795)	-	2,673,345	0.80%	2,673,345	0.80%	2.66%	0.02%
Cust Dep InActive	-	-	-	-	-	-	-	0.00%	-	0.00%	0.00%	0.00%
Invest Tax Cr	-	-	-	-	-	-	-	0.00%	-	0.00%	0.00%	0.00%
Deferred Inc Tax	53,621,158	-	53,621,158	53,621,157.82	(6,329,433)	-	47,291,724	14.20%	47,291,724	14.20%	0.00%	0.00%
<b>Total</b>	<b>377,511,447</b>	<b>-</b>	<b>377,511,447</b>	<b>377,511,447</b>	<b>(44,561,395)</b>	<b>-</b>	<b>332,950,052</b>	<b>100.00%</b>	<b>332,950,052</b>	<b>100.00%</b>		<b>5.82%</b>
												pretax WACC 7.27%

Proration Adjustment and Consistency Adjustment to Reflect Projected ADFIT Consistent with Actual/Estimated Year							
	Month	ADIT Bal	Deprec-Related ADFIT Bal	Original Projected ADFIT Bal (1)	Actual/Projected Deprec-Related ADFIT Activity (1)	Original Projected Deprec-Related ADFIT Activity (1)	Revised ADFIT Balance (1)
Actual	Dec-20	52,216,698	52,216,698				
Actual	Jan-21	52,360,820	52,360,820				

Actual	Feb-21	52,507,029	52,507,029					
Actual	Mar-21	52,738,217	52,738,217					
Actual	Apr-21	52,836,691	52,836,691					
Actual	May-21	52,965,716	52,965,716					
projected	Jun-21	52,968,117	52,968,117					
projected	Jul-21	52,967,932	52,967,932					
projected	Aug-21	52,964,896	52,964,896					
projected	Sep-21	52,959,176	52,959,176					
projected	Oct-21	52,950,887	52,950,887					
projected	Nov-21	52,940,473	52,940,473					
projected	Dec-21	52,928,131	52,928,131					
		<u>52,792,676</u>	<u>52,792,676</u>	-	-	-	-	-
Revised 13-Month Average 2021 ADIT Balance			-					
Original Amount of 2021 Projected Prorated ADFIT			-					
Revised 2021 Actual/Estimated Allowable ADFIT			-					
2021 Actual/Estimated Allowable ADIT			-					
Proration Adjustment for 2021 Actual/Estimated True-up			-					

Florida City Gas  
Attachment C, Schedule 3.2 - Cost of Capital and Ad Valorem Tax Rate for Jan - Dec 2021  
From: Calculation Below for Capital Structure. Cost of debt components - Dec. 2020 Surveillance Report Sch. 4 adjusted for 48% Equity Ratio  
January 2021 through December 2021

	System Per	Consistency &	System Per	Retail Per	Pro Rata	Specific	Adjusted	Cap	Reallocation to	Revised Cap	Cost	Weighted
	Sys Per Book	Proration Adj.	Books Adj'd	Books	Adj	Adj	Retail	Ratio	48% Equity Ratio	Ratio	Rate	Cost
Common Equity	153,075,773	-	153,075,773	153,075,773	(18,069,041)	-	135,006,732	40.55%	135,832,792	40.80%	10.19%	4.16%
Long Term Debt	94,716,270	-	94,716,270	94,716,270	(11,180,294)	-	83,535,975	25.09%	83,069,652	24.95%	4.38%	1.09%
Short Term Debt	73,067,106	-	73,067,106	73,067,106	(8,624,830)	-	64,442,276	19.35%	64,082,539	19.25%	2.86%	0.55%
Cust Dep Active	3,031,140	-	3,031,140	3,031,140	(357,795)	-	2,673,345	0.80%	2,673,345	0.80%	2.66%	0.02%
Cust Dep InActive	-	-	-	-	-	-	-	0.00%	-	0.00%	0.00%	0.00%
Invest Tax Cr	-	-	-	-	-	-	-	0.00%	-	0.00%	0.00%	0.00%
Deferred Inc Tax	53,621,158	-	53,621,158	53,621,158	(6,329,433)	-	47,291,724	14.20%	47,291,724	14.20%	0.00%	0.00%
<b>Total</b>	<b>377,511,447</b>	<b>-</b>	<b>377,511,447</b>	<b>377,511,447</b>	<b>(44,561,395)</b>	<b>-</b>	<b>332,950,052</b>	<b>100.00%</b>	<b>332,950,052</b>	<b>100.00%</b>		<b>5.82%</b>

Florida City Gas  
Attachment C, Schedule 3.3 - Calculation of Interest Provision  
January 2021 through December 2021

2021 Interest Calculation	January	February	March	April	May	June	July	August	September	October	November	December	Total
1. Beginning True-up Amount	(82,915)	(109,054)	(79,830)	(68,820)	(59,899)	(17,121)	34,008	87,509	162,967	246,875	335,426	427,320	520,582
2. Ending True-up Amount Before Interest	(109,048)	(79,825)	(68,817)	(59,896)	(17,120)	34,007	87,506	162,962	246,867	335,415	427,305	520,564	520,582
3. Total of Beginning & Ending True-up	(191,963)	(188,880)	(148,647)	(128,716)	(77,019)	16,886	121,514	250,471	409,833	582,290	762,731	947,884	1,041,164
4. Average True-up Amount (50% of Line 3)	(95,981)	(94,440)	(74,323)	(64,358)	(38,509)	8,443	60,757	125,235	204,917	291,145	381,366	473,942	520,582
5. Interest Rate-First day of reporting business month	0.09%	0.07%	0.06%	0.04%	0.04%	0.03%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%
6. Interest Rate-First day of subsequent business month	0.07%	0.06%	0.04%	0.04%	0.03%	0.04%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%
7. Total (Line 5 & 6)	0.16%	0.13%	0.10%	0.08%	0.07%	0.07%	0.09%	0.09%	0.09%	0.09%	0.09%	0.09%	0.09%
8. Average Interest Rate (50 % of Line 7)	0.08%	0.07%	0.05%	0.04%	0.04%	0.04%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%
9. Monthly Average Interest Rate (Line 8/12)	0.007%	0.005%	0.004%	0.003%	0.003%	0.003%	0.004%	0.004%	0.004%	0.004%	0.004%	0.004%	0.000%
10. Interest Provision for the month (Line 4 *Line 9)	(6)	(5)	(3)	(2)	(1)	0	2	5	8	11	14	18	

\*Totals may not match Revenue Req due to rounding\*



Florida City Gas  
Attachment C, Schedule 4 - SAFE Program Revenue Requirement  
January 2022 through December 2022

Line	Description	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	End of Period Total
		Beginning of Period Amount	January-22	February-22	March-22	April-22	May-22	June-22	July-22	August-22	September-22	October-22	November-22	
1.	Investments													
	a. Eligible Replacements - Mains	568,654	918,094	722,166	513,785	769,263	1,028,447	559,719	949,625	841,443	534,221	321,911	193,350	7,920,678
	b. Eligible Replacements - Services, Plastic	-	102,007	541,508	583,381	330,991	265,294	371,409	511,664	543,897	202,299	136,648	-	3,589,098
	c. Eligible Replacements - Services, Steel	-	-	-	-	-	-	-	-	-	-	-	-	-
	d. Eligible Replacements - Meters	-	-	-	-	-	-	-	-	-	-	-	-	-
	e. Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>568,654</u>	<u>1,020,101</u>	<u>1,263,674</u>	<u>1,097,166</u>	<u>1,100,254</u>	<u>1,293,741</u>	<u>931,128</u>	<u>1,461,290</u>	<u>1,385,340</u>	<u>736,520</u>	<u>458,558</u>	<u>193,350</u>	<u>11,509,776</u>
2.a	Gross Plant-in-Service/Depreciation Base - Mains	23,040,933	23,609,588	24,527,682	25,249,848	25,763,632	26,532,896	27,561,343	28,121,062	29,070,687	29,912,130	30,446,351	30,768,262	30,961,612
2.b	Gross Plant-in-Service/Depreciation Base - Services, Plastic	5,807,898	5,807,898	5,909,906	6,451,414	7,034,795	7,365,786	7,631,080	8,002,489	8,514,153	9,058,050	9,260,349	9,396,996	9,396,996
2.c	Gross Plant-in-Service/Depreciation Base - Services, Steel	690	690	690	690	690	690	690	690	690	690	690	690	690
2.d	Gross Plant-in-Service/Depreciation Base - Meters	809,436	809,436	809,436	809,436	809,436	809,436	809,436	809,436	809,436	809,436	809,436	809,436	809,436
2.e	Gross Plant In-Service-Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
3.	Less: Accumulated Depreciation	(1,064,797)	(1,130,394)	(1,198,118)	(1,268,494)	(1,341,175)	(1,416,159)	(1,493,847)	(1,573,487)	(1,656,189)	(1,741,795)	(1,828,942)	(1,917,049)	(2,005,559)
4.	CWIP - NonInterest Bearing	3,411,042	284,327	510,051	631,837	548,583	550,127	646,870	465,564	730,645	692,670	368,260	229,279	96,675
5.	Net Book Value (Lines 2 + 3 + 4)	<u>32,005,202</u>	<u>29,381,546</u>	<u>30,559,646</u>	<u>31,874,731</u>	<u>32,815,962</u>	<u>33,842,776</u>	<u>35,155,572</u>	<u>35,825,754</u>	<u>37,469,422</u>	<u>38,731,182</u>	<u>39,056,145</u>	<u>39,287,615</u>	<u>39,259,851</u>
6.	Average Net Investment		30,693,374	29,970,596	31,217,189	32,345,347	33,329,369	34,499,174	35,490,663	36,647,588	38,100,302	38,893,663	39,171,880	39,273,733
7.	Return on Average Net Investment													
	a. Equity component Grossed up for taxes-reduced for tax reform (A)	145,932	142,495	148,422	153,786	158,464	164,026	168,740	174,241	181,148	184,920	186,243	186,727	1,995,144
	b. Debt component (B)	42,818	41,809	43,548	45,122	46,495	48,127	49,510	51,124	53,150	54,257	54,645	54,787	585,392
8.	Investment Expenses													
	a. Depreciation (C)	65,596	67,725	70,376	72,681	74,984	77,688	79,640	82,702	85,606	87,147	88,107	88,510	940,762
	b. Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
	c. Property Taxes (D)	45,847	44,768	46,630	48,315	49,785	51,532	53,013	54,741	56,911	58,096	58,512	58,664	626,814
	d. Other	-	-	-	-	-	-	-	-	-	-	-	-	-
9.	Revenue Requirements (Lines 7 + 8)	<u>300,193</u>	<u>296,797</u>	<u>308,976</u>	<u>319,904</u>	<u>329,728</u>	<u>341,373</u>	<u>350,904</u>	<u>362,808</u>	<u>376,815</u>	<u>384,420</u>	<u>387,507</u>	<u>388,688</u>	<u>4,148,112</u>
10.	Collections	(389,057.80)	(389,058)	(389,058)	(389,058)	(389,058)	(389,058)	(389,058)	(389,058)	(389,058)	(389,058)	(389,058)	(389,058)	(4,668,694)
11.	Net under(over) collection	(88,865)	(92,261)	(80,082)	(69,154)	(59,330)	(47,685)	(38,154)	(26,250)	(12,242)	(4,637)	(1,551)	(370)	(0)
11	a. Cumulative Net under(over) collection	431,717	339,456	259,374	190,220	130,890	83,205	45,051	18,801	6,558	1,921	370	(0)	(0)
12	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Cumulative Net under(over): SAFE Clause	520,582	431,717	339,456	259,374	190,220	130,890	83,205	45,051	18,801	6,558	1,921	370	(0)

Notes:	Jan 2022 - Dec 2022
(A) Cost of Equity, See Attachment C, Schedule 5.1	5.7054%
(B) WACC See Attachment C, Schedule 5.1.	1.6740%
(C.1) Applicable Mains depreciation rate	2.50%
(C.2) Applicable Services, Plastic depreciation rate	2.54%
(C.3) Applicable Services, Steel depreciation rate	2.70%
(C.4) Applicable Meters depreciation rate	6.10%
(D) Ad Valorem Tax Rate	1.7925%

Florida City Gas  
Attachment C, Schedule 5.1 - Cost of Capital and Ad Valorem Tax Rate for 2022  
January 2022 through December 2022

Line No.	AVERAGE	RATIO (%)	Midpoint		WEIGHTED COST (%)	Revenue Expansion Factor	Cost of Equity
			COST RATE (%)	(%)			
1	EQUITY CAPITAL	41.04%	10.19%	4.1822%	1.36420	5.7054%	
2							
3	LONG TERM DEBT	25.10%	4.38%	1.0983%			
4							
5	SHORT TERM DEBT	19.36%	2.86%	0.5542%			
6							
7	PREFERRED STOCK	0.00%	0.00%	0.0000%			
8							
9	CUSTOMER DEPOSITS	0.81%	2.66%	0.0215%			
10							
11	TAX CREDITS - ZERO COST	0.00%	0.00%	0.0000%			
12	TAX CREDITS - WEIGHTED						
13	COST	0.00%	0.00%	0.0000%			
14	ACC DEF INC TAXES-ZERO						
15	COST	13.69%	0.00%	0.0000%			
16	TOTAL	100.00%		5.86%			

Weighted Average Cost of Debt  
1.6740%

Ad Valorem Tax Rate Calculation

2020 Property Tax Expense	\$	2,959,341
2020 Property Value	\$	165,099,012
Applicable Ad Valorem Tax Rate:		1.7925%

2022 Clause Projection Filing												
2020 YE Surveillance (13-month average) at ROE % midpoint and adjusted to 48% Equity Ratio												
	Sys Per Book	Retail Per Book	Pro Rata Adj	Specific Adj.	Adj'd Retail	Cap Ratio	Reallocation to 48% Equity Ratio	Revised Cap Ratio	Cost Rate	Weighted Cost		
Common Equity	153,075,773	153,075,773	(18,069,041)	-	135,006,732	40.55%	135,832,792	40.80%	10.19%	4.16%		
Long Term Debt	94,716,270	94,716,270	(11,180,294)	-	83,535,975	25.09%	83,069,652	24.95%	4.38%	1.09%		
Short Term Debt	73,067,106	73,067,106	(8,624,830)	-	64,442,276	19.35%	64,082,539	19.25%	2.86%	0.55%		
Cust Dep Active	3,031,140	3,031,140	(357,795)	-	2,673,345	0.80%	2,673,345	0.80%	2.66%	0.02%		
Cust Dep InActive	-	-	-	-	-	0.00%	-	0.00%	0.00%	0.00%		
Invest Tax Cr	-	-	-	-	-	0.00%	-	0.00%	0.00%	0.00%		
Deferred Inc Tax	53,621,158	53,621,158	(6,329,433)	-	47,291,724	14.20%	47,291,724	14.20%	0.00%	0.00%		
<b>Total</b>	<b>377,511,447</b>	<b>377,511,447</b>	<b>(44,561,395)</b>	<b>-</b>	<b>332,950,052</b>	<b>100.00%</b>	<b>332,950,052</b>	<b>100.00%</b>				pretax WACC 7.34%
2020 YE Surveillance with ADFIT Consistency and Proration Adjustments adjusted to 48% Equity Ratio												
	System Per	Consistency & Proration Adj.	System Per	Retail Per	Pro Rata	Specific	Adjusted	Cap	Reallocation to 48% Equity Ratio	Revised Cap Ratio	Cost Rate	Weighted
	Sys Per Book	Proration Adj.	Books Adj'd	Books	Adj	Adj	Retail	Ratio	Ratio	Ratio	Rate	Cost
Common Equity	153,075,773	922,054	153,997,827	153,997,827	(18,177,881)	-	135,819,947	40.79%	136,650,983	41.04%	10.19%	4.18%
Long Term Debt	94,716,270	570,525	95,286,794	95,286,794	(11,247,639)	-	84,039,155	25.24%	83,570,023	25.10%	4.38%	1.10%
Short Term Debt	73,067,106	440,121	73,507,227	73,507,227	(8,676,782)	-	64,830,445	19.47%	64,468,541	19.36%	2.86%	0.55%
Cust Dep Active	3,031,140	18,258	3,049,399	3,049,399	(359,951)	-	2,689,448	0.81%	2,689,448	0.81%	2.66%	0.02%
Cust Dep InActive	-	-	-	-	-	-	-	0.00%	-	0.00%	0.00%	0.00%
Invest Tax Cr	-	-	-	-	-	-	-	0.00%	-	0.00%	0.00%	0.00%
Deferred Inc Tax	53,621,158	(1,950,958)	51,670,200	51,670,200	(6,099,143)	-	45,571,057	13.69%	45,571,057	13.69%	0.00%	0.00%
<b>Total</b>	<b>377,511,447</b>	<b>-</b>	<b>377,511,447</b>	<b>377,511,447</b>	<b>(44,561,395)</b>	<b>-</b>	<b>332,950,052</b>	<b>100.00%</b>	<b>332,950,052</b>	<b>100.00%</b>		pretax WACC 7.38%
Proration Adjustment and Consistency Adjustment to Reflect Projected ADFIT Consistent with Projection Year												
	Month	ADIT Bal	Deprec-Related ADFIT Bal *	Deprec-Related ADFIT Activity	Days to Prorate	Future Days in Period	Prorated Deprec-Related ADFIT Activity	Prorated Deprec-Related ADFIT Bal				
projected	Dec-21	51,571,371	51,571,371					51,571,371				
projected	Jan-22	51,598,094	51,598,094	26,723	31	335	24,526	51,595,897				
projected	Feb-22	51,622,158	51,622,158	24,064	28	307	20,240	51,616,138				
projected	Mar-22	51,643,532	51,643,532	21,374	31	276	16,162	51,632,300				
projected	Apr-22	51,662,376	51,662,376	18,844	30	246	12,700	51,645,000				
projected	May-22	51,678,545	51,678,545	16,169	31	215	9,524	51,654,524				
projected	Jun-22	51,691,886	51,691,886	13,341	30	185	6,762	51,661,286				
projected	Jul-22	51,702,408	51,702,408	10,522	31	154	4,439	51,665,736				
projected	Aug-22	51,710,391	51,710,391	7,983	31	123	2,690	51,668,416				
projected	Sep-22	51,715,691	51,715,691	5,300	30	93	1,350	51,669,766				
projected	Oct-22	51,718,317	51,718,317	2,626	31	62	446	51,670,212				
projected	Nov-22	51,718,261	51,718,261	(55)	30	32	(5)	51,670,207				
projected	Dec-22	51,715,478	51,715,478	(2,784)	31	1	(8)	51,670,200				
		51,672,962	51,672,962	144,107	365		98,829	51,670,200				
2020 YE Surv Bal. (13 mo. Avg.)		53,621,158	53,621,158				13 Mo Avg Bal	53,621,158				
Consistency/Proration Total Adjustment			(1,950,958)				Proration Adj.	(1,950,958)				

Florida City Gas  
Attachment C, Schedule 5.2 - Cost of Capital and Ad Valorem Tax Rate for 2022  
January 2022 through December 2022  
2020 YE Surveillance with ADFIT Consistency and Proration Adjustments adjusted to 48% Equity Ratio

	System Per Sys Per Book	Consistency & Proration Adj.	System Per Books Adj'd	Retail Per Books	Pro Rata Adj	Specific Adj	Adjusted Retail	Cap Ratio	Reallocation to 48% Equity Ratio	Revised Cap Ratio	Cost Rate	Weighted Cost
Common Equity	153,075,773	922,054	153,997,827	153,997,827	(18,177,881)	-	135,819,947	40.79%	136,650,983	41.04%	10.19%	4.18%
Long Term Debt	94,716,270	570,525	95,286,794	95,286,794	(11,247,639)	-	84,039,155	25.24%	83,570,023	25.10%	4.38%	1.10%
Short Term Debt	73,067,106	440,121	73,507,227	73,507,227	(8,676,782)	-	64,830,445	19.47%	64,468,541	19.36%	2.86%	0.55%
Cust Dep Active	3,031,140	18,258	3,049,399	3,049,399	(359,951)	-	2,689,448	0.81%	2,689,448	0.81%	2.66%	0.02%
Cust Dep InActive	-	-	-	-	-	-	-	0.00%	-	0.00%	0.00%	0.00%
Invest Tax Cr	-	-	-	-	-	-	-	0.00%	-	0.00%	0.00%	0.00%
Deferred Inc Tax	53,621,158	(1,950,958)	51,670,200	51,670,200	(6,099,143)	-	45,571,057	13.69%	45,571,057	13.69%	0.00%	0.00%
<b>Total</b>	<b>377,511,447</b>	<b>-</b>	<b>377,511,447</b>	<b>377,511,447</b>	<b>(44,561,395)</b>	<b>-</b>	<b>332,950,052</b>	<b>100.00%</b>	<b>332,950,052</b>	<b>100.00%</b>		<b>5.86%</b>

Florida City Gas  
Attachment C, Schedule 6 - 2022 SAFE Program Rates  
January 2022 through December 2022

Class	Percentage Allocation to Customer Class	Revenue to be collected From Rate Class	Total Annual Billing Units (1)	Monthly Customer Surcharge
RS-1	29.08%	\$ 1,357,720	427,802	\$ 3.17
RS-100	60.65%	\$ 2,831,659	892,223	\$ 3.17
RS-600	0.99%	\$ 46,085	14,521	\$ 3.17
GS-1	4.17%	\$ 194,599	61,316	\$ 3.17
GS-6K	4.23%	\$ 197,637	30,909	\$ 6.39
GS-25K	0.69%	\$ 32,252	5,044	\$ 6.39
GS-120K	0.17%	\$ 7,890	1,234	\$ 6.39
GS-1250K	0.02%	\$ 799	125	\$ 6.39
GS-11M	0.00%	\$ 6	1	\$ 6.39
GS-25M	0.00%	\$ 6	1	\$ 6.39
Gas Lighting	0.00%	\$ 38.08	12	\$ 3.17
<b>Total</b>	<b>100%</b>	<b>\$ 4,668,694</b>		
2022 Revenue Requirement		\$ 4,148,112		
2021 Projected Over-Recovery		\$ 520,582		

Note:

(1) - billing units for 12 months ending December 2022

Florida City Gas  
Attachment C, Schedule 7 - Pipe Allocated to all Customers  
January 2022 through December 2022

**All Customers**

Material	Mileage	Footage	Current Budget Cost per Foot	Total Cost
2"	209.2	1,104,576	\$ 66.39	\$73,332,801
Grand Total	254.5	1,343,760		\$73,332,801

**Larger Customers Only**

Material	Mileage	Footage	Incremental Cost per Foot	Total Cost
4"	45.3	239,184	\$ 8.10	\$1,937,390
Grand Total	45.3	239,184	\$ 74.49	\$1,937,390

**Billing Unit Allocation Percentages**

Class	Annual Billing Units	Minimum Size 2" Pipe Cost	Incremental 4" Pipe Cost	Total	Percentage Allocation
RS-1	427,802	21,889,604.70		\$ 21,889,605	29.08%
RS-100	892,223	45,652,916.01		\$ 45,652,916	60.65%
RS-600	14,521	743,004.82		\$ 743,005	0.99%
GS-1	61,316	3,137,393.00		\$ 3,137,393	4.17%
GS-6K	30,909	1,581,539.57	\$1,604,834.64	\$ 3,186,374	4.23%
GS-25K	5,044	258,089.41	\$261,890.90	\$ 519,980	0.69%
GS-120K	1,234	63,140.83	\$64,070.85	\$ 127,212	0.17%
GS-1250K	125	6,395.95	\$6,490.16	\$ 12,886	0.02%
GS-11M	1	51.17	\$51.92	\$ 103	0.00%
GS-25M	1	51.17	\$51.92	\$ 103	0.00%
Gas Lighting	12	614.01		\$ 614	0.00%
Total	1,433,188	73,332,801	\$1,937,390	\$ 75,270,191	100.0%