

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: July 17, 2008
TO: Daniel Q. Lee, Engineering Specialist IV, Division of Economic Regulation
FROM: Denise N. Vandiver, Chief of Auditing, Division of Regulatory Compliance & Consumer Assistance *DMV*
RE: Docket No: 080004-GU; Company Name: Indiantown Gas Co.;
Audit Purpose: Gas Energy Conservation Clause Audit; Company Code: GU606;
Audit Control No: 08-037-4-5

Attached is the final audit report for the utility stated above. I am sending the utility a copy of this memo and the audit report. If the utility desires to file a response to the audit report, it should send the response to the Division of Commission Clerk. There are no confidential work papers associated with this audit.

DNV:bj
Attachments

Copy: Division of Regulatory Compliance and Consumer Assistance (Hoppe, District Offices, File Folder)
Division of Commission Clerk (2)
Division of Competitive Markets and Enforcement (Harvey)
General Counsel
Office of Public Counsel

Mr. Brian J. Powers
Indiantown Gas company
P.O. Box 8
Indiantown, FL 34956

Young Law Firm
R. Scheffel Wright
225 S. Adams St., Suite 200
Tallahassee, FL 32301

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FLORIDA PUBLIC SERVICE COMMISSION

***DIVISION OF REGULATORY COMPLIANCE AND
CONSUMER ASSISTANCE
BUREAU OF AUDITING***

Miami District Office

**Indiantown Gas Company
Gas Energy Conservation Clause Audit**

Twelve Months Ended December 31, 2007

**DOCKET #080004-GU
AUDIT CONTROL NO. 08-037-4-5**

A handwritten signature in black ink, appearing to read "Kathy L. Welch".

***Kathy L. Welch
Audit Manager***

A handwritten signature in black ink, appearing to read "Iliana Piedra".

***Iliana Piedra
Regulatory Analyst***

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FPSC-COMMISSION CLERK

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**DIVISION OF REGULATORY COMPLIANCE AND CONSUMER ASSISTANCE
AUDITOR'S REPORT**

July 3, 2008

**TO: FLORIDA PUBLIC SERVICE COMMISSION AND OTHER INTERESTED
PARTIES**

We have performed the procedures enumerated later in this report to meet the agreed upon objectives set forth by the Division of Economic Regulation in its audit service request. We have applied these procedures to the attached schedules, prepared by Indiantown Gas Company, in support of its filing for conservation docket 080004-GU.

This audit is performed following general standards and field work standards found in the AICPA Statements on Standards for Attestation Engagements. This report is based on agreed upon procedures which are only for internal Commission use.

OBJECTIVES AND PROCEDURES:

Objective: The objective of the audit was to reconcile the schedules to each other and to the general ledger.

Procedures: We prepared a trial balance using the general ledger and reconciled all conservation accounts to the filing.

Objective: The objective was to verify that the true-up was calculated correctly.

Procedures: We agreed the beginning true-up provision to the last order and workpapers. We prepared a recalculation using the filing and Commission approved interest rates.

Objective: The objective of the audit was to determine that the company has applied the approved conservation cost recovery factors to actual therm sales and properly calculated revenues.

Procedures: Indiantown Gas Company does not record conservation revenues as a separate line item on the bill. It is included in the transportation charge on the bill along with an amount for fuel that is passed through from the supplier. Therefore, we determined that the conservation rate included in the energy charge rate agreed with the last conservation order. We then verified that the therms used to calculate the conservation revenues agreed to the company billing registers. Audit finding one discusses the difference found in the therms used in the filing to the billing registers.

Objective: The objective of the audit was to determine that the actual energy conservation program expenses filed by the company agree with source documentation and meet the requirements of the programs.

Procedures: We reconciled the filing to the general ledger detail. We selected all of the vouchers recorded in the general ledger and traced them to source documentation. Audit finding two discusses the expenses not recorded in the general ledger and the expense not recorded in the filing or the ledger.

We verified that the incentives paid by voucher met the program guidelines.

We reconciled all months of payroll to the time sheet.

AUDIT FINDING NO. 1

SUBJECT: REVENUES

AUDIT ANALYSIS: The utility recorded \$17,425 in revenue in its true up schedule and in its general ledger. However, supporting documentation of the therms times the energy conservation rate shows total revenue of \$17,477.76. Therefore, revenue is understated by \$52.76.

In addition, the November TS1 rate class number of therms on the company schedule provided as support for revenue showed 12,353. Actual therms per the billing register were 12,416.77. This caused an additional understatement of \$9.16 in November.

Therefore, revenues were understated by a total of \$61.92. Interest of an additional \$2 requires a decrease of the true-up of \$64.

EFFECT ON GENERAL LEDGER: The residential revenue in the ledger should be increased by \$62 and the interest expense increased by \$2.

EFFECT ON FILING: The ending period true-up over-recovery should be increased by \$62 plus interest of \$2. The total increase is \$64.

| INTEREST RATES | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER |
|---|----------------|-----------------|--------------|--------------|------------|-------------|-------------|---------------|------------------|----------------|-----------------|-----------------|
| Beginning | 5.270% | 5.260% | 5.260% | 5.260% | 5.260% | 5.260% | 5.280% | 5.240% | 5.620% | 5.050% | 4.720% | 4.750% |
| Ending | 5.260% | 5.260% | 5.260% | 5.260% | 5.260% | 5.280% | 5.240% | 5.620% | 5.050% | 4.720% | 4.750% | 4.980% |
| Total | 10.530% | 10.520% | 10.520% | 10.520% | 10.520% | 10.540% | 10.520% | 10.860% | 10.670% | 9.770% | 9.470% | 9.730% |
| Average | 5.265% | 5.260% | 5.260% | 5.260% | 5.260% | 5.270% | 5.260% | 5.430% | 5.335% | 4.885% | 4.735% | 4.865% |
| Monthly Ave: | 0.439% | 0.438% | 0.438% | 0.438% | 0.438% | 0.439% | 0.438% | 0.453% | 0.445% | 0.407% | 0.395% | 0.405% |
| CALCULATION OF TRUE-UP | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER |
| Total Conservation Revenues (line 3) (1/12) of Prior True-Up (4) (A) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total conservation revenue current period | 0 | 0 | 0 | 0 | 0 | -701 | -2,544 | -2,745 | -2,178 | -2,696 | -2,836 | -3,787 |
| Conservation Cost | | | 5,000 | 1,350 | 225 | 4,959 | 245 | 751 | 470 | 551 | 361 | 1,652 |
| True-up this period | 0 | 0 | 5,000 | 1,350 | 225 | 4,258 | -2,299 | -1,994 | -1,708 | -2,145 | -2,475 | -2,135 |
| Interest provision (line 8) | 0 | 0 | 11 | 25 | 28 | 39 | 43 | 35 | 26 | 16 | 7 | -3 |
| Adj. to interest prov.(a) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deferred true-up beginning (9a) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| True-up & interest beginning (9) (A) | | 0 | 0 | 5,011 | 6,386 | 6,639 | 10,936 | 8,680 | 6,721 | 5,039 | 2,910 | 441 |
| Regulatory asses. fee adj (9b) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Prior true-up collected ref. (10) (A) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total net true-up over-recovery (under) | 0 | 0 | 5,011 | 6,386 | 6,639 | 10,936 | 8,680 | 6,721 | 5,039 | 2,910 | 441 | -1,697 |
| True-up for the month per filing | | | 5,011 | 6,486 | 6,639 | 10,936 | 8,680 | 6,722 | 5,040 | 2,958 | 504 | -1633 |
| Difference is due to rounding | 0 | 0 | 0 | -100 | 0 | 0 | 0 | -1 | -1 | -48 | -63 | -64 |
| CALCULATION OF INTEREST | | | | | | | | | | | | |
| Beginning true up and interest | 0 | 0 | 0 | 5,011 | 6,386 | 6,639 | 10,936 | 8,680 | 6,721 | 5,039 | 2,910 | 441 |
| Ending true-up before int | 0 | 0 | 5,000 | 6,361 | 6,611 | 10,897 | 8,637 | 6,686 | 5,013 | 2,894 | 434 | -1,694 |
| Total | 0 | 0 | 5,000 | 11,372 | 12,997 | 17,537 | 19,573 | 15,366 | 11,733 | 7,932 | 3,344 | -1,253 |
| Average true up | 0 | 0 | 2,500 | 5,686 | 6,498 | 8,768 | 9,786 | 7,683 | 5,867 | 3,966 | 1,672 | -627 |
| Interest rate per above | 0.439% | 0.438% | 0.438% | 0.438% | 0.438% | 0.439% | 0.438% | 0.453% | 0.445% | 0.407% | 0.395% | 0.405% |
| Interest per staff | 0 | 0 | 11 | 25 | 28 | 39 | 43 | 35 | 26 | 16 | 7 | -3 |
| Interest per filing | | | 11 | 25 | 28 | 39 | 43 | 36 | 26 | 16 | 7 | -2 |
| Difference is due to rounding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -1 | 0 | 0 | 0 | -1 |

AUDIT FINDING NO. 2

SUBJECT: EXPENSES

AUDIT ANALYSIS: Indiantown Gas Company recorded \$12,207.36 of expenses in its ledger in the deferred account. It recorded \$15,563 in its filing for expenses. Therefore, based on the filing, the ledger is understated by \$3,355.64.

The difference is as follows:

| | |
|---|-----------------|
| Oct. bill recorded in the ledger for an American Express bill not in filing | \$ (73.74) |
| Appliance incentives not transferred from revenue | 500.00 |
| Salary of Melisa Powers in Filing but not in ledger | <u>2,929.55</u> |
| Total | \$ 3,355.81 |

These expenses need to be corrected in the general ledger. If the incentives are booked in revenue, the revenue account will be understated. The utility also needs to book the interest in the deferred true-up account.

The utility also paid a bill from Young Van Assenderp P.A. in July 2007 for Public Service Commission approval of its conservation programs for \$300.00. This invoice was not recorded in the ledger or the filing.

A revised true-up schedule can be found in the exhibit section of this report with the revised revenue from finding one and the adjustment for the \$300 in program expenses and an additional \$7 of interest for a total increase in the true-up of \$307.

EFFECT ON GENERAL LEDGER: The ledger accounts for the deferred true up should be increased for the above amount of \$3,655.81. Revenue should be increased by \$500 and transportation expenses decreased by \$3,155.81. Interest expense of \$234 should also be booked to the deferred true up accounts.

EFFECT ON FILING: The over-recovery should be decreased by \$300 and interest of \$7.

EXHIBITS

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION
JANUARY 2007 THROUGH DECEMBER 2007

| CONSERVATION REVENUES | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL |
|---|-----|-----|-------|-------|-------|--------|---------|---------|---------|---------|---------|---------|----------|
| 1. RCS AUDIT FEES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. OTHER PROGRAM REVS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3. CONSERV. ADJ REVS | 0 | 0 | 0 | 0 | 0 | (701) | (2,544) | (2,745) | (2,178) | (2,649) | (2,821) | (3,787) | (17,425) |
| 4. TOTAL REVENUES | 0 | 0 | 0 | 0 | 0 | (701) | (2,544) | (2,745) | (2,178) | (2,649) | (2,821) | (3,787) | (17,425) |
| 5. PRIOR PERIOD TRUE-UP NOT APPLICABLE TO THIS PERIOD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6. CONSERVATION REVS APPLICABLE TO THE PERIOD | 0 | 0 | 0 | 0 | 0 | (701) | (2,544) | (2,745) | (2,178) | (2,649) | (2,821) | (3,787) | (17,425) |
| 7. CONSERVATION EXPS (FROM CT-3, PAGE 1) | 0 | 0 | 5,000 | 1,350 | 225 | 4,959 | 245 | 751 | 470 | 551 | 381 | 1,652 | 15,583 |
| 8. TRUE-UP THIS PERIOD | 0 | 0 | 5,000 | 1,350 | 225 | 4,258 | (2,299) | (1,994) | (1,707) | (2,099) | (2,490) | (2,135) | (1,862) |
| 9. INTER. PROV. THIS PERIOD (FROM CT-3, PAGE 3) | 0 | 0 | 11 | 25 | 28 | 39 | 43 | 36 | 26 | 16 | 7 | (2) | 228 |
| 10. TRUE-UP & INTER. PROV. BEGINNING OF MONTH | 0 | 0 | 0 | 5,011 | 6,386 | 6,639 | 10,836 | 8,680 | 6,722 | 5,040 | 2,958 | 504 | |
| 11. PRIOR TRUE-UP COLLECTED/(REFUNDED) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12. TOTAL NET TRUE-UP (SUM LINES 8+9+10+11) | 0 | 0 | 5,011 | 6,386 | 6,639 | 10,836 | 8,680 | 6,722 | 5,040 | 2,958 | 504 | (1,633) | (1,633) |

CALCULATION OF TRUE-UP AND INTEREST PROVISION
FOR MONTHS: JANUARY 2007 THROUGH DECEMBER 2007

| INTEREST PROVISION | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|---------|-------|
| 1. BEGINNING TRUE-UP | 0 | 0 | 0 | 5,011 | 6,386 | 6,639 | 10,936 | 8,660 | 6,722 | 5,040 | 2,958 | 504 | |
| 2. ENDING TRUE-UP BEFORE INTEREST | 0 | 0 | 5,000 | 6,361 | 6,811 | 10,897 | 8,637 | 8,686 | 5,014 | 2,942 | 497 | (1,631) | |
| 3. TOTAL BEGINNING & ENDING TRUE-UP | 0 | 0 | 5,000 | 11,372 | 12,997 | 17,537 | 19,573 | 15,365 | 11,736 | 7,982 | 3,455 | (1,127) | |
| 4. AVERAGE TRUE-UP (LINE 3 TIMES 50%) | 0 | 0 | 2,500 | 5,686 | 6,498 | 8,768 | 9,786 | 7,683 | 5,968 | 3,991 | 1,728 | (563) | |
| 5. INTER. RATE - 1ST DAY OF REPORTING MONTH | 5.27% | 5.26% | 5.26% | 5.26% | 5.26% | 5.28% | 5.24% | 5.62% | 5.62% | 5.05% | 4.75% | 4.96% | |
| 6. INTER. RATE - 1ST DAY OF SUBSEQUENT MONTH | 5.26% | 5.26% | 5.26% | 5.26% | 5.26% | 5.28% | 5.24% | 5.62% | 5.05% | 4.72% | 4.75% | 4.96% | |
| 7. TOTAL (SUM LINES 5 & 6) | 10.53% | 10.52% | 10.52% | 10.52% | 10.52% | 10.56% | 10.48% | 11.24% | 10.67% | 9.77% | 9.50% | 9.96% | |
| 8. AVG INTEREST RATE (LINE 7 TIMES 50%) | 5.27% | 5.26% | 5.26% | 5.26% | 5.26% | 5.28% | 5.24% | 5.62% | 5.34% | 4.89% | 4.75% | 4.96% | |
| 9. MONTHLY AVG INTEREST RATE | 0.44% | 0.44% | 0.44% | 0.44% | 0.44% | 0.44% | 0.44% | 0.47% | 0.44% | 0.41% | 0.40% | 0.42% | |
| 10. INTEREST PROVISION (LINE 4 TIMES LINE 9) | 0 | 0 | 11 | 25 | 28 | 39 | 43 | 36 | 26 | 16 | 7 | (2) | 228 |

STAFF CALCULATION OF TRUE-UP

| INTEREST RATES | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | |
|-----------------|---------|----------|--------|--------|--------|--------|--------|--------|-----------|---------|----------|----------|--------|
| Beginning | 0.0527 | 0.0526 | 0.0526 | 0.0526 | 0.0526 | 0.0526 | 0.0526 | 0.0528 | 0.0524 | 0.0562 | 0.0505 | 0.0472 | 0.0475 |
| Ending | 0.0526 | 0.0526 | 0.0526 | 0.0526 | 0.0526 | 0.0526 | 0.0528 | 0.0524 | 0.0562 | 0.0505 | 0.0472 | 0.0475 | 0.0498 |
| Total | 0.1053 | 0.1052 | 0.1052 | 0.1052 | 0.1052 | 0.1054 | 0.1052 | 0.1086 | 0.1067 | 0.0977 | 0.0947 | 0.0973 | |
| Average | 0.0527 | 0.0526 | 0.0526 | 0.0526 | 0.0526 | 0.0527 | 0.0526 | 0.0543 | 0.0534 | 0.0489 | 0.0474 | 0.0487 | |
| Monthly Average | 0.0044 | 0.0044 | 0.0044 | 0.0044 | 0.0044 | 0.0044 | 0.0044 | 0.0045 | 0.0044 | 0.0041 | 0.0039 | 0.0041 | |

CALCULATION OF TRUE-UP

| | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|---------------------------------------|---------|----------|----------|----------|----------|-----------|------------|------------|------------|------------|------------|------------|-------------|
| Total Conservation Revenues (line 3) | | | | | | (701.00) | (2,544.00) | (2,745.00) | (2,178.00) | (2,696.07) | (2,836.32) | (3,787.00) | (17,487.39) |
| (1/12) of Prior True-Up (4) (A) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total cons. revenue current period | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (701.00) | (2,544.00) | (2,745.00) | (2,178.00) | (2,696.07) | (2,836.32) | (3,787.00) | (17,487.39) |
| Conservation Cost | | | 5,000.00 | 1,350.00 | 225.00 | 4,959.00 | 545.00 | 751.00 | 470.00 | 551.00 | 361.00 | 1,652.00 | 15,864.00 |
| True-up this period | 0.00 | 0.00 | 5,000.00 | 1,350.00 | 225.00 | 4,258.00 | (1,999.00) | (1,994.00) | (1,708.00) | (2,145.07) | (2,475.32) | (2,135.00) | (1,623.39) |
| Interest provision (line 8) | 0.00 | 0.00 | 10.96 | 24.92 | 28.48 | 38.51 | 43.55 | 36.13 | 27.42 | 17.38 | 7.80 | (1.30) | 233.86 |
| Adj. to interest prov. (a) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred true-up beginning (9a) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| True-up & interest beginning (9) | (A) | 0.00 | 0.00 | 5,010.96 | 6,385.88 | 6,639.37 | 10,935.87 | 8,980.43 | 7,022.55 | 5,341.98 | 3,214.29 | 746.77 | 0.00 |
| Regulatory asses. fee adj (9b) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prior true-up collected ref. (10) (A) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total net true-up over-rec. (under) | 0.00 | 0.00 | 5,010.96 | 6,385.88 | 6,639.37 | 10,935.87 | 8,980.43 | 7,022.55 | 5,341.98 | 3,214.29 | 746.77 | (1,389.53) | (1,389.53) |
| True-up for the month per filing | | | 5,011.00 | 6,486.00 | 6,639.00 | 10,936.00 | 8,680.00 | 6,722.00 | 5,040.00 | 2,958.00 | 504.00 | (1,633.00) | (1,633.00) |
| Difference is due to rounding | 0.00 | 0.00 | (0.04) | (100.12) | 0.37 | (0.13) | 300.43 | 300.55 | 301.98 | 256.29 | 242.77 | 243.47 | 243.47 |

CALCULATION OF INTEREST

| | | | | | | | | | | | | | |
|--------------------------------|--------|--------|----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|----------|------------|--------|
| Beginning true up and interest | 0.00 | 0.00 | 0.00 | 5,010.96 | 6,385.88 | 6,639.37 | 10,935.87 | 8,980.43 | 7,022.55 | 5,341.98 | 3,214.29 | 746.77 | |
| Ending true-up before int | 0.00 | 0.00 | 5,000.00 | 6,360.96 | 6,610.88 | 10,897.37 | 8,936.87 | 6,986.43 | 5,314.55 | 3,196.91 | 738.97 | (1,388.23) | |
| Total | 0.00 | 0.00 | 5,000.00 | 11,371.92 | 12,996.76 | 17,536.73 | 19,872.75 | 15,966.86 | 12,337.11 | 8,538.89 | 3,953.26 | (641.46) | |
| Average true up | 0.00 | 0.00 | 2,500.00 | 5,685.96 | 6,498.38 | 8,768.37 | 9,936.37 | 7,983.43 | 6,168.55 | 4,269.44 | 1,976.63 | (320.73) | |
| Interest rate per above | 0.0044 | 0.0044 | 0.0044 | 0.0044 | 0.0044 | 0.0044 | 0.0044 | 0.0045 | 0.0044 | 0.0041 | 0.0039 | 0.0041 | |
| Interest per staff | 0.00 | 0.00 | 10.96 | 24.92 | 28.48 | 38.51 | 43.55 | 36.13 | 27.42 | 17.38 | 7.80 | (1.30) | 233.86 |
| Interest per filing | | | 11.00 | 25.00 | 28.00 | 39.00 | 43.00 | 36.00 | 26.00 | 16.00 | 7.00 | (2.00) | 229.00 |
| Difference is due to rounding | 0.00 | 0.00 | (0.04) | (0.08) | 0.48 | (0.49) | 0.55 | 0.13 | 1.42 | 1.38 | 0.80 | 0.70 | 4.86 |