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Writer's Direct Dial Number: (850) 521-1706  
Writer's E-Mail Address: bkeating@gunster.com

COMMISSION  
CLERK

March 11, 2014

**BY HAND DELIVERY**

Ms. Carlotta Stauffer, Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

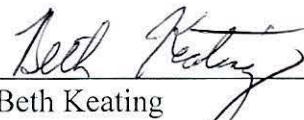
Re: **2014 Depreciation Study Filing by Florida City Gas**

Dear Ms. Stauffer:

Enclosed, please find the original and six (6) copies of Florida City Gas's 2014 Depreciation Study, filed in accordance with Rule 25-7.045, Florida Administrative Code. Included with this filing is a copy of the Study in Excel format on DVD.

As always, thank you for your assistance. Please do not hesitate to contact me if you have any questions whatsoever.

Sincerely,



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

MEK

Enclosures

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ECO 3 + 1 DVD  
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Cc: Mr. Greg Shafer, Chief/Conservation and Forecasting

## FLORIDA CITY GAS

### NARRATIVE OF SERVICE ENVIRONMENT AND FACTORS LEADING TO PROPOSED DEPRECIATION RATES AND EXPLANATION FOR CATEGORIES OF DEPRECIABLE PLANT

Pursuant to Rule 25-7.045, Florida Administrative Code, Florida City Gas is filing this depreciation study for approval of a change in its depreciation rates to be implemented as of January 1, 2014. The Company last filed a depreciation study in March 2008, but thereafter refiled an updated version of the study in March 2009 at the request of Commission Staff. The current depreciation rates were approved by Order No. PSC-09-0835-PAA-GU, issued in Docket No. 080182-GU and made effective as of January 1, 2009.

#### BACKGROUND

Pivotal Utility Holdings, Inc. d/b/a Florida City Gas, which is a wholly-owned subsidiary of AGL Resources Inc. (AGL Resources), is a natural gas distribution company engaged in distributing and transporting natural gas to approximately 105,000 customers in Dade, Broward, St. Lucie, Indian River, Hendry, Palm Beach, and Brevard counties within the State of Florida.

In August 2013, the Company replaced its PeopleSoft asset management system with the Power Plant system. This new system is used primarily to manage capital projects, create and retire assets and calculate depreciation along with other activities.

In sum, the Company proposes a new composite depreciation rate of 4.1% for depreciable plant. This is an increase of .3% from the last depreciation study in which the composite depreciation rate was 3.8%. This is computed by taking the Company's proposed expense divided by depreciable plant investment.

This depreciation study includes the following supporting schedules:

- Attachment A: Data Entry Sheet
- Attachment B: Comparison of Rates and Components
- Attachment C: Comparison of Expenses
- Attachment D: Company's pro forma adjustments reflected in Attachment A – C.
- Aged Plant
- Net Salvage

## NOTABLE ITEMS

The Company provides the following narrative explanation for each category of depreciable plant:

**A. Unchanged Accounts**

**Account 375 – Structures and Improvements:** There have been no major changes that will impact this account.

**Account 379 – Measuring and Regulating Station Equipment – City Gate:** There have been no major changes that will impact this account.

**Account 385 – Industrial M&R Station Equipment:** There have been no major changes that will impact this account.

**Account 387 – Other Equipment:** There have been no major changes that will impact this account.

**Account 391.2 – Office Machine and Equipment:** There have been no major changes that will impact this account.

**Account 393 – Stores Equipment:** There have been no major changes that will impact this account.

**Account 394 – Tools, Shop, and Garage Equipment:** There have been no major changes that will impact this account.

**Account 398 – Miscellaneous Equipment:** There have been no major changes that will impact this account.

**B. Notable Changes**

Major changes impacting accounts since Florida City Gas's last depreciation study:

**Account 376.1 - Mains Other Than Plastic:** The net plant investment in this account increased by \$11,183,288 since the last depreciation study. The explanation below provides an overview of notable changes in this account:

- The Company's galvanized replacement program resulted in the replacement of galvanized iron with plastic pipe and the retirement of the galvanized iron on the

Company's books. A section of the approximately 9 miles of xtrube mains were also replaced in 2011/2012 with plastic pipe.

- In November 2012, Florida City Gas installed nearly 30 miles of underground transmission pipeline from South Bay in Palm Beach County through Clewiston in Hendry County to serve two industrial anchor customers and the City of Clewiston. The new 6-inch pipeline will support local economic development by providing a new, competitively priced energy source to the area.
- In 2011, Florida City Gas acquired and activated a natural gas Jet Fuel Line which represented 25 miles of 6 inch high pressure steel main that runs from Miami International Airport to Homestead Air force Base. The project included adding over 2 miles of 4" steel to the Miller Gate Station. The line is being used to back feed the central and southern portion of the Miami system during Florida Gas Transmission outages.
- In addition to the above, Florida City Gas also installed 3.5 miles of 8" steel to serve Covanta, an industrial customer in the Miami area as well as 2 miles of 6" steel to serve the Sugar Cooperative, an industrial customer in Belle Glade.

**Account 376.2 - Mains Plastic:** The net plant investment in this account increased by \$19,412,815 since the last depreciation study. The explanation below provides an overview of notable changes in this account:

- The majority of the pipe being installed in the Company's system is plastic (PE). The Company's galvanized replacement program resulted in the replacement of galvanized iron with plastic pipe.
- In 2013, Florida City Gas expanded its service territory with gas service to the Town of Fellsmere. This expansion will deliver significant benefits to the entire Fellsmere business community by providing economically efficient and environmentally friendly natural gas to the area. The Fellsmere expansion represents 4.5 miles of PE to serve several industrial and commercial customers.
- In addition to the above, Florida City Gas installed 2 miles of 4" PE to serve Cape Canaveral Air Force Station as well as 2" PE to various residential developments in the Brevard area. There were three projects in Miami which consist of 6" and 2" PE installed to serve Homestead Housing Authority, 3.5 miles of 6" PE was extended to serve FIU and 2 miles of 6" PE was installed along Miramar Pkwy to serve the commercial corridor.

**Account 378 - M&R Equipment – General:** The net plant investment in this account increased by \$158,524 since the last depreciation study. The explanation below provides an overview of notable changes in this account:

- This is a new account from the last depreciation study. There were three (3) new regulating stations installed as part of the Indian River Expansion Project in the Town of Fellsmere and in the City of Vero Beach. The Fellsmere station provided new gas service to businesses in the Town. The Vero Beach stations provided needed capacity to back feed the existing system and add new load. Also, two (2) new regulator stations were installed in Hendry County as part of the Glades Expansion project. One station was placed at the Southern Gardens Citrus Plant and the other was placed in the City of Clewiston to provide new gas service to businesses in the City. The Jet Fuel main activation project added six (6) regulator stations in Miami.

**Account 380.1 - Services Other than Plastic:** The net plant investment in this account increased by \$1,918,018 since the last depreciation study. The explanation below provides an overview of notable changes in this account:

- The Company's galvanized replacement program resulted in the replacement of galvanized iron services with plastic pipe and the retirement of the galvanized iron services on the Company's books. In the area where the xtrube mains were replaced, approximately 400 xtrube services were also replaced with plastic pipe.

**Account 380.2 - Services Plastic:** The net plant investment in this account increased by \$10,125,539 since the last depreciation study. The explanation below provides an overview of notable changes in this account:

- The majority of new services being installed are plastic. The Company's galvanized replacement program resulted in the replacement of galvanized iron services with plastic pipe.

**Account 381 - Meters and 383 - House Regulators:** The net plant investment in these accounts increased by \$5,833,303 and \$1,442,357, respectively since the last depreciation study. The explanation below provides an overview of notable changes in these accounts:

- Since the last depreciation study, Florida City Gas has replaced over 25,000 meters in connection with our PT program. Most of these replacements were due to sample groups testing outside the allowed limits which required all meters in the group to be removed from service.
- As a result of the lower natural gas prices, Florida City Gas saw a significant increase in the number of propane conversions for Housing Authorities, apartment complexes and commercial facilities.

**Account 382 - Meter Installations, 382.1 - ERTs Installations and 384 - Regulator Installations:** The net plant investment in these account increased by \$3,101,852, \$6,722,529, and \$277,785, respectively since the last depreciation study. The explanation below provides an overview of notable changes in these account:

- Over the last five years, the Company has completed several master meter conversions which have increased our customer count significantly. In 2009, Florida City Gas converted a master meter at Patrick Air Force base that resulted in the over 400 meters installed. In 2012, a master meter conversion for the Housing Authority in Miami resulted in the installation of over 500 meters. In addition to these master meter conversions, we have seen a significant increase in the natural gas conversions from propane.
- In 2008, the Company established a separate account for ERTs installations consistent with Order No. PSC-08-0623-PPA-GU issued September 24, 2008.

**Account 390 - Structure and Improvements:** The net plant investments in this account increased by \$2,124,729 since the last depreciation study. The explanation below provides an overview of notable changes in this account:

- In 2009, Florida City Gas constructed a new Brevard office on the existing land owned by the company. The previous office was demolished to make space for the new facility. Employees based in this office are responsible for the providing service to customers from Palm Bay to Titusville Florida.
- In 2013, Florida City Gas purchased an office in Doral, Florida that will become the new headquarters for the company. This office will replace the current office located in Hialeah, Florida. Renovations are expected to be complete by the end of 2014.

**Account 391.1 – Office Furniture:** The net plant investment in this account decreased by \$667,465 since the last depreciation study. The explanation below provides an overview of notable changes in this account:

- As of December 31, 2013, the net book value in this account is \$159,620. In 2014, the Company plan to have significant expenditures as described in Account 390 – Structure and Improvements; the headquarters will be located in Doral, Florida. The relocation will result in increased investment related to purchasing new office furniture and retirement of the old office furniture. The Company’s expected useful life of the new furniture is 10 years. As a result, the Company proposes a new rate of 10% for this account opposed to the initial computed rate of 24.9% based on the average remaining life, net salvage and etc. since the majority of this plant investment will represent new activity.

**Account 391.3 – Enterprise Software:** The net plant investment in this account increased by \$2,272,003 since the last depreciation study. The explanation below provides an overview of notable changes in this account:

- Since the last depreciation study, Florida City Gas has made significant investment in technology to manage customer work, compliance and below ground system repairs. In 2009, the company implemented the Compliance

Tracking System (CTS) and Work Management System (WMS). The CTS application is used to track the status of compliance work such as leak repairs, gate stations maintenance, odorization, atmospheric corrosion and calibration equipment. The WMS application is used to manage all below ground work. Although the initial implementation of these systems started in 2009, the deployment, modifications and associated cost span from 2009 through 2013.

- In addition to the systems above, the company also implemented a new operator qualification system which allows us to electronically track each OQ task for all technicians and all applicable dates.

**Account 392 – Transportation Equipment – Combined:** The rate has increased by 11.2% since the last depreciation study. This is primarily related to assets being replaced and retired prior to being fully depreciated.

**Account 395 – Laboratory Equipment:** The assets in this account are fully depreciated. The Company's new propose rate is zero (0%). If new investment is added, the Company proposes using the approved rate of 4.0% from the last depreciation study.

**Account 396.0 Power Operated Equipment:** The net plant investment in this account increased by \$48,854 since the last depreciation study. The explanation below provides an overview of notable changes in this account:

- This is new account due to acquiring new equipment and reclassifying equipment since last depreciation study.

**Account 397 – Communication Equipment:** The assets in this account are fully depreciated. The Company's new propose rate is zero (0%). If new investment is added, the Company proposes using the approved rate of 8.3% from the last depreciation study.

FLORIDA CITY GAS

2013 STUDY

DATA ENTRY SHEET

Attachment A

ACCOUNT			CURRENT				COMPANY PROPOSAL				STAFF RECOMMENDED				
	12/31/2013	12/31/2013	AVERAGE SERVICE	AVERAGE REMAINING	NET		AVERAGE SERVICE	AVERAGE REMAINING	NET		AVERAGE SERVICE	AVERAGE REMAINING	NET		
	INVESTMENT	RESERVE	LIFE	LIFE	SALVAGE	CURVE	LIFE	LIFE	SALVAGE	CURVE	LIFE	LIFE	SALVAGE	CURVE	
<b>DISTRIBUTION ASSETS</b>															
375.0	Structures & Improvements	607,824	166,185	40.0	25.6	0.0	R3	40.0	26.2	0.0	R3				
376.1	Mains - Other Than Plastic	93,645,336	58,376,553	40.0	20.7	-20.00	S3	40.0	18.7	-20.00	S3				
376.2	Mains - Plastic	76,531,571	28,006,786	40.0	29.1	-20.00	S3	40.0	27.1	-20.00	S3				
378.0	M&R Station Equip - General (new)	158,524	30,320					30.0	27.5	0.00	S3				
379.0	M&R Equipment - City Gate	6,326,025	3,550,679	30.0	17.3	0.00	S3	30.0	13.2	0.00	S3				
380.1	Services - Other Than Plastic	14,834,212	20,314,340	34.0	7.6	-80.00	S4	34.0	5.6	-80.00	S4				
380.2	Services - Plastic	44,052,779	17,674,278	34.0	23.1	-30.00	S4	34.0	21.7	-30.00	S4				
381.0	Meters	14,755,464	249,527	25.0	16.8	0.00	S3	25.0	18.5	-2.92	S3				
382.0	Meter Installations	6,256,932	1,940,778	34.0	17.6	-25.00	S3	34.0	21.3	-25.00	S3				
382.1	ERT Installations	6,722,529	2,488,463	15.0	15.0	0.00	S3	15.0	10.5	0.00	S3				
383.0	House Regulators	3,940,190	1,558,856	25.0	10.9	0.00	S3	25.0	12.9	-3.15	S3				
384.0	Regulator Installations	1,627,102	857,263	34.0	16.4	0.00	S3	34.0	15.1	0.00	S3				
385.0	Industrial M&R Station Equipment	3,047,920	1,831,827	30.0	16.8	0.00	R3	30.0	11.7	0.00	R3				
387.0	Other Equipment	703,879	294,298	30.0	14.8	0.00	S5	30.0	17.9	0.00	S5				
	<b>TOTAL DISTRIBUTION</b>	<b>273,210,288</b>	<b>137,340,152</b>												
<b>GENERAL PLANT</b>															
390.0	Structures & Improvements	4,454,307	568,460	40.0	22.7	0.00	R3	40.0	32.2	0.00	R3				
391.1	Office Furniture	376,613	216,993	19.0	3.6	0.00	S2	10.0	10.0	0.00	S2				
391.2	Office Machines & Equipment	2,337,839	1,457,435	12.0	8.2	0.00	S2	12.0	5.7	0.00	S2				
391.3	Enterprise Software	10,225,289	5,922,199	10.0	7.1	0.00	R4	10.0	4.2	0.00	R4				
392.0	Transportation Equip. - Combined	1,511,522	(125,502)	12.0	6.3	10.00	L3	12.0	5.5	5.18	L3				
393.0	Stores Equipment	2,922	980	25.0	12.0	0.00	S4	25.0	12.5	0.00	S4				
394.0	Tools, Shop and Garage Equip	1,643,946	1,032,567	15.0	6.0	0.00	S2	15.0	5.2	0.00	S2				
395.0	Laboratory Equipment	4,034	4,034	25.0	4.9	0.00	S4	25.0	-0.1	0.00	S4				
396.0	Power Operated Equip (new)	48,854	3,728					15.0	11.1	0.00	S3				
397.0	Communication Equipment	1,008,819	1,008,819	12.0	1.0	0.00	R2	12.0	-2.2	0.00	R2				
398.0	Misc. Equipment	884,116	370,853	15.0	10.0	0.00	S3	15.0	7.5	0.00	S3				
	<b>TOTAL GENERAL PLANT</b>	<b>22,498,263</b>	<b>10,460,567</b>												

Grand Total

295,708,550

147,800,719



**FLORIDA CITY GAS**  
**2013 STUDY**  
**COMPARISON OF RATES AND COMPONENTS**

ACCOUNT	CURRENT			COMPANY PROPOSAL				STAFF RECOMMENDED			
	AVERAGE	NET	REMAINING	AVERAGE	NET	12/31/2013	REMAINING	AVERAGE	12/31/2013	REMAINING	
	REMAINING	NET	LIFE	REMAINING	NET	ESTIMATED	LIFE	REMAINING	NET	ESTIMATED	LIFE
	LIFE	SALVAGE	RATE	LIFE	SALVAGE	RESERVE	RATE	LIFE	SALVAGE	RESERVE	RATE
(YRS.)	(%)	(%)	(YRS.)	(%)	(%)	(%)	(YRS.)	(%)	(%)	(%)	
<b>DISTRIBUTION ASSETS</b>											
375.0	Structures & Improvements	25.6	0.0	2.5	26.2	0.0	27.34	2.8			
376.1	Mains - Other Than Plastic	20.7	-20.0	3.0	18.7	-20.0	62.34	3.1			
376.2	Mains - Plastic	29.1	-20.0	3.0	27.1	-20.0	36.60	3.1			
378.0	M&R Station Equip - General (new)	0.0	0.0	0.0	27.5	0.0	19.13	2.9			
379.0	M&R Equipment - City Gate	17.3	0.0	3.3	13.2	0.0	56.13	3.3			
380.1	Services - Other Than Plastic	7.6	-80.0	7.0	5.6	-80.0	136.94	7.7			
380.2	Services - Plastic	23.1	-30.0	3.9	21.7	-30.0	40.12	4.1			
381.0	Meters	16.8	0.0	4.5	18.5	-2.9	1.69	5.5			
382.0	Meter Installations	17.6	-25.0	4.5	21.3	-25.0	31.02	4.4			
382.1	ERT Installations	15.0	0.0	6.7	10.5	0.0	37.02	6.0			
383.0	House Regulators	10.9	0.0	5.0	12.9	-3.2	39.56	4.9			
384.0	Regulator Installations	16.4	0.0	3.2	15.1	0.0	52.69	3.1			
385.0	Industrial M&R Station Equipment	16.8	0.0	3.4	11.7	0.0	60.10	3.4			
387.0	Other Equipment	14.8	0.0	4.5	17.9	0.0	41.81	3.3			
<b>GENERAL PLANT</b>											
390.0	Structures & Improvements	22.7	0.0	2.5	32.2	0.0	12.76	2.7			
391.1	Office Furniture	3.6	0.0	5.3	10.0	0.0	57.62	10.0			
391.2	Office Machines & Equipment	8.2	0.0	8.3	5.7	0.0	62.34	6.6			
391.3	Enterprise Software	7.1	0.0	7.6	4.2	0.0	57.92	10.0			
392.0	Transportation Equip. - Combined	6.3	10.0	7.5	5.5	5.2	-8.30	18.7			
393.0	Stores Equipment	12.0	0.0	4.0	12.5	0.0	33.53	5.3			
394.0	Tools, Shop and Garage Equip	6.0	0.0	6.7	5.2	0.0	62.81	7.2			
395.0	Laboratory Equipment	4.9	0.0	4	-0.1	0.0	100.00	0.0			
396.0	Power Operated Equip (new)	0.0	0.0	0	11.1	0.0	7.63	8.3			
397.0	Communication Equipment	1.0	0.0	8.3	-2.2	0.0	100.00	0.0			
398.0	Misc. Equipment	10.0	0.0	6.7	7.5	0.0	41.95	7.7			

Note: For account 391.1 Office Furniture the Company is proposing an average service life of 10 years and a resulting depreciation rate of 10%. For explanation of the proposed rate please see narrative.

**FLORIDA CITY GAS**  
**2013 STUDY**  
**COMPARISON OF EXPENSES**

ACCOUNT	12/31/2013 ESTIMATED INVESTMENT (\$)	12/31/2013 ESTIMATED RESERVE (\$)	CURRENT		COMPANY PROPOSAL			STAFF RECOMMENDED			
			RATE	EXPENSES	RATE	EXPENSES	CHANGE IN EXPENSES	RATE	EXPENSES	CHANGE IN EXPENSES	
			(%)	(\$)	(%)	(\$)	(\$)	(%)	(\$)	(\$)	
<b>DISTRIBUTION ASSETS</b>											
375.0 Structures & Improvements	607,824	166,185	2.5	15,196	2.8	17,019	1,823	0.0	0	0	
376.1 Mains - Other Than Plastic	93,645,336	58,376,553	3.0	2,809,360	3.1	2,903,005	93,645	0.0	0	0	
376.2 Mains - Plastic	76,531,571	28,006,786	3.0	2,295,947	3.1	2,372,479	76,532	0.0	0	0	
378.0 M&R Station Equip - General (new)	158,524	30,320	0.0	0	2.9	4,597	4,597	0.0	0	0	
379.0 M&R Equipment - City Gate	6,326,025	3,550,679	3.3	208,759	3.3	208,759	0	0.0	0	0	
380.1 Services - Other Than Plastic	14,834,212	20,314,340	7.0	1,038,395	7.7	1,142,234	103,839	0.0	0	0	
380.2 Services - Plastic	44,052,779	17,674,278	3.9	1,718,058	4.1	1,806,164	88,106	0.0	0	0	
381.0 Meters	14,755,464	249,527	4.5	663,996	5.5	811,551	147,555	0.0	0	0	
382.0 Meter Installations	6,256,932	1,940,778	4.5	281,562	4.4	275,305	-6,257	0.0	0	0	
382.1 ERT Installations	6,722,529	2,488,463	6.7	450,409	6.0	403,352	-47,057	0.0	0	0	
383.0 House Regulators	3,940,190	1,558,856	5.0	197,010	4.9	193,069	-3,941	0.0	0	0	
384.0 Regulator Installations	1,627,102	857,263	3.2	52,067	3.1	50,440	-1,627	0.0	0	0	
385.0 Industrial M&R Station Equipment	3,047,920	1,831,827	3.4	103,629	3.4	103,629	0	0.0	0	0	
387.0 Other Equipment	703,879	294,298	4.5	31,675	3.3	23,228	-8,447	0.0	0	0	
<b>TOTAL DISTRIBUTION</b>	<b>273,210,288</b>	<b>137,340,152</b>		<b>9,866,063</b>	<b>3.8</b>	<b>10,314,831</b>	<b>448,768</b>		<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>											
390.0 Structures & Improvements	4,454,307	568,460	2.5	111,358	2.7	120,266	8,908	0.0	0	0	
391.1 Office Furniture	376,613	216,993	5.3	19,961	10.0	37,661	17,700	0.0	0	0	
391.2 Office Machines & Equipment	2,337,839	1,457,435	8.3	194,041	6.6	154,297	-39,744	0.0	0	0	
391.3 Enterprise Software	10,225,289	5,922,199	7.6	777,122	10.0	1,022,529	245,407	0.0	0	0	
392.0 Transportation Equip. - Combined	1,511,522	-125,502	7.5	113,364	18.7	282,655	169,291	0.0	0	0	
393.0 Stores Equipment	2,922	980	4.0	117	5.3	155	38	0.0	0	0	
394.0 Tools, Shop and Garage Equip	1,643,946	1,032,567	6.7	110,144	7.2	118,364	8,220	0.0	0	0	
395.0 Laboratory Equipment	4,034	4,034	4.0	161	0.0	0	-161	0.0	0	0	
396.0 Power Operated Equip (new)	48,854	3,728	0.0	0	8.3	4,055	4,055	0.0	0	0	
397.0 Communication Equipment	1,008,819	1,008,819	8.3	83,732	0.0	0	-83,732	0.0	0	0	
398.0 Misc. Equipment	884,116	370,853	6.7	59,236	7.7	68,077	8,841	0.0	0	0	
<b>TOTAL GENERAL PLANT</b>	<b>22,498,263</b>	<b>10,460,567</b>		<b>1,469,236</b>	<b>8.0</b>	<b>1,808,059</b>	<b>338,823</b>		<b>0</b>	<b>0</b>	
<b>GRAND TOTAL</b>	<b>295,708,550</b>	<b>147,800,719</b>		<b>11,335,299</b>	<b>4.1</b>	<b>12,122,890</b>	<b>787,591</b>		<b>0</b>	<b>0</b>	

Reconciliation of Schedules A and C to the GL

	Investment	Reserve
Balance From Schedules A and C	295,708,550.47	147,800,718.66
Plus		
Intangible Plant	350,685.33	203,919.07
Land	<u>739,078.10</u>	<u>(184.00)</u>
Subtotal	<u>1,089,763.43</u>	<u>203,735.07</u>
Less		
2011-2013 Mains Retirements <sup>1</sup>	(307,776.82)	(307,776.82)
Mains Reinstatements <sup>2</sup>	1,993,957.21	1,993,957.21
Meter Reinstatements <sup>3</sup>	267,898.84	267,898.84
RWIP Allocation <sup>4</sup>	<u>-</u>	<u>(5,160,771.51)</u>
Subtotal	<u>1,954,079.23</u>	<u>(3,206,692.28)</u>
Total	294,844,234.67	151,211,146.01
General Ledger Balance	294,844,234.67	151,211,145.90
Difference	-	-

<sup>1</sup>Retirement backlog from the GIS group adjusted on a Pro Forma basis based on data received from their records. The correction was booked in PowerPlant in 02/14.

<sup>2</sup>It was determined that retirements booked in 2009-2013 timeframe were applied to new vintages. A correction was done to unretire the new vintages and apply the retirements to older vintages. These adjustments are applied on a pro forma basis. The corrections were booked in PowerPlant in 02/14.

<sup>3</sup>It was determined that retirements booked in 2009-2011 timeframe were applied to new vintages. A correction was done to unretire the new vintages and apply the retirements to older vintages. These adjustments are applied on a pro forma basis. The corrections were booked in PowerPlant in 02/14.

<sup>4</sup>The RWIP balance as of 12/31/13 is applied to utility account reserves per the PowerPlant Project Management module using activity ids that map to FERC utility account.

Investment	376.1		376.2		381.0		391.1		391.2		391.3	
	<u>Mains - Other Than Plastic</u>		<u>Mains - Plastic</u>		<u>Meters</u>		<u>Office Furniture</u>		<u>Office Machines &amp; Equipment</u>		<u>Enterprise Software</u>	
Asset 1031 - NBV Report <sup>1</sup>	87,184,851.96	76,669,680.22	14,487,565	376,613					2,337,839	10,225,289		
CIAC 376.99 <sup>2</sup>	-	(49,383.24)	-	-	-	-	-	-	-	-	-	-
2011-2013 Mains Retirements <sup>3</sup>	(219,050.37)	(88,726.45)	-	-	-	-	-	-	-	-	-	-
Mains Reinstatements <sup>4</sup>	1,993,957.21	-	-	-	-	-	-	-	-	-	-	-
Meter Reinstatements <sup>5</sup>	-	-	267,899	-	-	-	-	-	-	-	-	-
Transmission Mains <sup>6</sup>	4,685,577.48	-	-	-	-	-	-	-	-	-	-	-
FERC Account 391 Utility Account Transfers <sup>8</sup>	-	-	-	(7,999.26)	-	-	(1,629.42)	-	-	9,629	-	-
<b>Adjusted Balance</b>	<b>93,645,336.28</b>	<b>76,531,570.53</b>	<b>14,755,464.32</b>	<b>376,613.49</b>					<b>2,337,838.73</b>	<b>10,225,289.18</b>		
Balance From Schedules A and C	93,645,336.28	76,531,570.86	14,755,464	376,613					2,337,839	10,225,289		
<b>Difference</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Reserve	376.1		376.2		381.0		391.1		391.2		391.3		380.1		380.2		383.0		394.0		387.0		397.0	
	<u>Mains - Other Than Plastic</u>		<u>Mains - Plastic</u>		<u>Meters</u>		<u>Office Furniture</u>		<u>Office Machines &amp; Equipment</u>		<u>Enterprise Software</u>		<u>Services Other Than Plastic</u>		<u>Services - Plastic</u>		<u>House Regulators</u>		<u>Tools, Shop, Garage Equipment</u>		<u>Other Equipment</u>		<u>Communication Equipment</u>	
Asset 1031 - NBV Report <sup>1</sup>	57,158,841	28,698,614.77	145,944.15	246,110.27	1,437,946.06	5,660,119.70	21,232,048.56	20,399,572.71	1,572,126.16	1,033,323.31	299,815.49	1,261,270.16												
CIAC 376.99 <sup>2</sup>	-	(3,280.54)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011-2013 Mains Retirements <sup>3</sup>	(219,050.37)	(88,726.45)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mains Reinstatements <sup>4</sup>	1,993,957.21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Meter Reinstatements <sup>5</sup>	-	-	267,898.84	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission Mains <sup>6</sup>	176,890.06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RWIP Allocation <sup>7</sup>	(734,085.18)	(599,822.00)	(164,316.38)	-	-	-	-	-	-	(917,708.38)	(2,725,295.02)	(13,270.19)	(756.68)	(5,517.68)	-	-	-	-	-	-	-	-	-	
FERC Account 391 Utility Account Transfers <sup>8</sup>	-	-	-	(29,117.13)	19,488.45	9,628.68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reserve Transfer between 397 and 391.3 <sup>9</sup>	-	-	-	-	-	252,450.77	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(252,450.77)	
<b>Adjusted Balance</b>	<b>58,376,552.98</b>	<b>28,006,785.78</b>	<b>249,526.61</b>	<b>216,993.14</b>	<b>1,457,434.51</b>	<b>5,922,199.15</b>	<b>20,314,340.18</b>	<b>17,674,277.69</b>	<b>1,558,855.97</b>	<b>1,032,566.63</b>	<b>294,297.81</b>	<b>1,008,819.39</b>												
Balance From Schedules A and C	58,376,552.98	28,006,785.78	249,526.61	216,993.14	1,457,434.51	5,922,199.38	20,314,340.18	17,674,277.69	1,558,855.97	1,032,566.63	294,297.81	1,008,819.16												
<b>Difference</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<sup>1</sup>Asset 1031 - NBV Report from PowerPlant CPR

<sup>2</sup>CIAC 376.99 Applied to 376.20 - Mains Plastic

<sup>3</sup>Retirement backlog from the GIS group adjusted on a Pro Forma basis based on data received from their records. The correction was booked in PowerPlant in 02/14.

<sup>4</sup>It was determined that retirements booked in 2009-2013 timeframe were applied to new vintages. A correction was done to unretire the new vintages and apply the retirements to older vintages. These adjustments are applied on a pro forma basis. The corrections were booked in PowerPlant in 02/14.

<sup>5</sup>It was determined that retirements booked in 2009-2011 timeframe were applied to new vintages. A correction was done to unretire the new vintages and apply the retirements to older vintages. These adjustments are applied on a pro forma basis. The corrections were booked in PowerPlant in 02/14.

<sup>6</sup>High pressure mains serving single industrial customers previously classified as Transmission Mains were reclassified to 376.1 Mains Other Than Plastic. The transfer was booked in PowerPlant in 02/14 and shown here on a pro forma basis.

<sup>7</sup>The RWIP balance as of 12/31/13 is applied to utility account reserves per the PowerPlant Project Management module using activity ids that map to FERC utility account.

<sup>8</sup>Assets were transferred between the sub-accounts of 391 (i.e. Furniture, Enterprise Software and Office Machines & Equipment). This was booked in PowerPlant in 02/14 and shown here on a pro forma basis.

<sup>9</sup>The over-depreciated reserve balance of \$252,451 was redistributed to 391.3 from 397. This was booked in PowerPlant in 02/14.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>City Gas Company of Florida</b>														
2	<b>Structures &amp; Improvements</b>														
3	<b>Account 375</b>														
4															
5															
6															
7	<b>Year</b>		<b><u>Retirements</u></b>		<b><u>Salvage From Retirements</u></b>		<b><u>Percent Salvage</u></b>		<b><u>Cost of Removal</u></b>		<b><u>Percent COR</u></b>		<b><u>Net Salvage</u></b>		<b><u>Percent Net Salvage</u></b>
8	2009		5,067		-		0.00%		-		0.00%		-		0.00%
9	2010		177,684		-		0.00%		-		0.00%		-		0.00%
10	2011		-		-		0.00%		-		0.00%		-		0.00%
11	2012		-		-		0.00%		-		0.00%		-		0.00%
12	2013		-		-		0.00%		-		0.00%		-		0.00%
13	<b>Total</b>		<b>\$182,751</b>		<b>\$0</b>		<b>0.00%</b>		<b>\$0</b>		<b>0.00%</b>		<b>\$0</b>		<b>0.00%</b>

2013 Net Salvage - Final.xls

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>City Gas Company of Florida</b>														
2	<b>Mains - Other than Plastic</b>														
3	<b>Account 376.1</b>														
4															
5															
6					<b>Salvage From</b>		<b>Percent</b>		<b>Cost of</b>		<b>Percent</b>		<b>Net</b>		<b>Percent</b>
7	<b>Year</b>		<b>Retirements</b>		<b>Retirements</b>		<b>Salvage</b>		<b>Removal</b>		<b>COR</b>		<b>Salvage</b>		<b>Net Salvage</b>
8	2009		282,966		-		0.00%		122,501		43.29%		(122,501)		-43.29%
9	2010		0		-		0.00%		7,135		0.00%		(7,135)		0.00%
10	2011		88,552		-		0.00%		185,087		209.02%		(185,087)		-209.02%
11	2012		75,844		-		0.00%		76,473		100.83%		(76,473)		-100.83%
12	2013		122,453		-		0.00%		307,247		0.00%		(307,247)		0.00%
13	<b>Total</b>		<b>569,815</b>		<b>\$0</b>		<b>0.00%</b>		<b>\$698,443</b>		<b>122.57%</b>		<b>(\$698,443)</b>		<b>-122.57%</b>
14															
15															

2013 Net Salvage - Final.xls

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>City Gas Company of Florida</b>														
2	<b>Mains - Plastic</b>														
3	<b>Account 376.2</b>														
4															
5															
6															
7	<b>Year</b>		<b><u>Retirements</u></b>		<b><u>Salvage From Retirements</u></b>		<b><u>Percent Salvage</u></b>		<b><u>Cost of Removal</u></b>		<b><u>Percent COR</u></b>		<b><u>Net Salvage</u></b>		<b><u>Percent Net Salvage</u></b>
8	2009		240,406		-		0.00%		82,367		34.26%		(82,367)		-34.26%
9	2010		101,881		-		0.00%		38,724		38.01%		(38,724)		-38.01%
10	2011		199,889		-		0.00%		20,292		10.15%		(20,292)		-10.15%
11	2012		138,924		-		0.00%		49,856		35.89%		(49,856)		-35.89%
12	2013		20,424		-		0.00%		18,771		0.00%		(18,771)		0.00%
13	<b>Total</b>		<b><u>\$701,524</u></b>		<b><u>\$0</u></b>		<b><u>0.00%</u></b>		<b><u>\$210,009</u></b>		<b><u>29.94%</u></b>		<b><u>(\$210,009)</u></b>		<b><u>-29.94%</u></b>

2013 Net Salvage - Final.xls

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	City Gas Company of Florida														
2	M&R Station Equip - Gen														
3	Account 378														
4															
5															
6															
7	<b>Year</b>	<b>Retirements</b>	<b>Salvage From Retirements</b>	<b>Percent Salvage</b>	<b>Cost of Removal</b>	<b>Percent COR</b>	<b>Net Salvage</b>	<b>Percent Net Salvage</b>							
8	2009	-	-	0.00%	-	0.00%	-	0.00%							
9	2010	-	-	0.00%	-	0.00%	-	0.00%							
10	2011	-	-	0.00%	-	0.00%	-	0.00%							
11	2012	-	-	0.00%	-	0.00%	-	0.00%							
12	2013	-	-	0.00%	-	0.00%	-	0.00%							
13	<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>							



2013 Net Salvage - Final.xls

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>City Gas Company of Florida</b>														
2	<b>Meas. &amp; Reg. Sta. Equip</b>														
3	<b>Account 379</b>														
4															
5															
6															
7	<b>Year</b>		<b><u>Retirements</u></b>		<b><u>Salvage From Retirements</u></b>		<b><u>Percent Salvage</u></b>		<b><u>Cost of Removal</u></b>		<b><u>Percent COR</u></b>		<b><u>Net Salvage</u></b>		<b><u>Percent Net Salvage</u></b>
8	2009		-		-		0.00%		-		0.00%		-		0.00%
9	2010		533		-		0.00%		-		0.00%		-		0.00%
10	2011		-		-		0.00%		-		0.00%		-		0.00%
11	2012		-		-		0.00%		-		0.00%		-		0.00%
12	2013		-		-		0.00%		-		0.00%		-		0.00%
13	<b>Total</b>		<b>\$533</b>		<b>\$0</b>		<b>0.00%</b>		<b>\$0</b>		<b>0.00%</b>		<b>\$0</b>		<b>0.00%</b>

2013 Net Salvage - Final.xls

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>City Gas Company of Florida</b>														
2	<b>Services - Other than Plastic</b>														
3	<b>Account 380.1</b>														
4															
5															
6															
7	<b>Year</b>	<b>Retirements</b>	<b>Salvage From Retirements</b>	<b>Percent Salvage</b>	<b>Cost of Removal</b>	<b>Percent COR</b>	<b>Net Salvage</b>	<b>Percent Net Salvage</b>							
8	2009	1,784	0	0.00%	199,385	11176.36%	(199,385)	-11176.36%							
9	2010	144,869	0	0.00%	194,380	134.18%	(194,380)	-134.18%							
10	2011	110,594	0	0.00%	308,448	278.90%	(308,448)	-278.90%							
11	2012	393,335	0	0.00%	262,809	66.82%	(262,809)	-66.82%							
12	2013	64,094	0	0.00%	210,100	327.80%	(210,100)	-327.80%							
13	<b>Total</b>	<b>\$714,676</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$1,175,122</b>	<b>164.43%</b>	<b>(\$1,175,122)</b>	<b>-164.43%</b>							

2013 Net Salvage - Final.xls

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>City Gas Company of Florida</b>														
2	<b>Services - Plastic</b>														
3	<b>Account 380.2</b>														
4															
5															
6															
7	<b>Year</b>	<b>Retirements</b>	<b>Salvage From Retirements</b>	<b>Percent Salvage</b>	<b>Cost of Removal</b>	<b>Percent COR</b>	<b>Net Salvage</b>	<b>Percent Net Salvage</b>							
8	2009	51,758	-	0.00%	348,834	673.98%	(348,834)	-673.98%							
9	2010	47,110	-	0.00%	344,184	730.59%	(344,184)	-730.59%							
10	2011	67,117	-	0.00%	355,219	529.26%	(355,219)	-529.26%							
11	2012	97,205	-	0.00%	520,338	535.30%	(520,338)	-535.30%							
12	2013	154,751	-	0.00%	231,007	149.28%	(231,007)	-149.28%							
13	<b>Total</b>	<b>\$417,940</b>	<b>\$0</b>	<b>0.00%</b>	<b>1,799,582</b>	<b>430.58%</b>	<b>(\$1,799,582)</b>	<b>-430.58%</b>							
14															
15															

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>City Gas Company of Florida</b>														
2	<b>Meters</b>														
3	<b>Account 381</b>														
4															
5															
6															
7	<b>Year</b>		<b>Retirements</b>		<b>Salvage From Retirements</b>		<b>Percent Salvage</b>		<b>Cost of Removal</b>		<b>Percent COR</b>		<b>Net Salvage</b>		<b>Percent Net Salvage</b>
8	2009		3,252,581		-		0.00%		65,282		2.01%		(65,282)		-2.01%
9	2010		3,292,255		-		0.00%		13,627		0.41%		(13,627)		-0.41%
10	2011		(1,093,548)		-		0.00%		3,510		-0.32%		(3,510)		0.32%
11	2012		(1,455,079)		-		0.00%		28,219		-1.94%		(28,219)		1.94%
12	2013		536,096		-		0.00%		21,630		4.03%		(21,630)		-4.03%
13	<b>Total</b>		<b>\$4,532,304</b>		<b>\$0</b>		<b>0.00%</b>		<b>\$132,269</b>		<b>2.92%</b>		<b>(\$132,269)</b>		<b>-2.92%</b>

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>City Gas Company of Florida</b>														
2	<b>Meter Installation</b>														
3	<b>Account 382</b>														
4															
5															
6															
7	<b>Year</b>		<b><u>Retirements</u></b>		<b><u>Salvage From Retirements</u></b>		<b><u>Percent Salvage</u></b>		<b><u>Cost of Removal</u></b>		<b><u>Percent COR</u></b>		<b><u>Net Salvage</u></b>		<b><u>Percent Net Salvage</u></b>
8	2009		13,770		-		0.00%		-		0.00%		-		0.00%
9	2010		16,568		-		0.00%		-		0.00%		-		0.00%
10	2011		-		-		0.00%		-		0.00%		-		0.00%
11	2012		78		-		0.00%		-		0.00%		-		0.00%
12	2013		-		-		0.00%		-		0.00%		-		0.00%
13	<b>Total</b>		<b>\$30,416</b>		<b>\$0</b>		<b>0.00%</b>		<b>\$0</b>		<b>0.00%</b>		<b>\$0</b>		<b>0.00%</b>

2013 Net Salvage - Final.xls

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	City Gas Company of Florida														
2	ERT Installation														
3	Account 382.1														
4															
5															
6															
7	<b>Year</b>	<b>Retirements</b>	<b>Salvage From Retirements</b>	<b>Percent Salvage</b>	<b>Cost of Removal</b>	<b>Percent COR</b>	<b>Net Salvage</b>	<b>Percent Net Salvage</b>							
8	2009	-	-	0.00%	-	0.00%	-	0.00%							
9	2010	-	-	0.00%	-	0.00%	-	0.00%							
10	2011	-	-	0.00%	-	0.00%	-	0.00%							
11	2012	-	-	0.00%	-	0.00%	-	0.00%							
12	2013	-	-	0.00%	-	0.00%	-	0.00%							
13	<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>							

2013 Net Salvage - Final.xls

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>City Gas Company of Florida</b>														
2	<b>House Regulators</b>														
3	<b>Account 383</b>														
4															
5															
6															
7	<b>Year</b>	<b>Retirements</b>	<b>Salvage From Retirements</b>	<b>Percent Salvage</b>	<b>Cost of Removal</b>	<b>Percent COR</b>	<b>Net Salvage</b>	<b>Percent Net Salvage</b>							
8	2009	203,651	-	0.00%	1,616	0.79%	(1,616)	-0.79%							
9	2010	49,496	-	0.00%	98	0.20%	(98)	-0.20%							
10	2011	57,961	-	0.00%	209	0.36%	(209)	-0.36%							
11	2012	19,183	-	0.00%	4,764	0.00%	(4,764)	0.00%							
12	2013	17,301	-	0.00%	4,245	0.00%	(4,245)	0.00%							
13	<b>Total</b>	<b>\$347,592</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$10,933</b>	<b>3.15%</b>	<b>(\$10,933)</b>	<b>-3.15%</b>							

2013 Net Salvage - Final.xls

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>City Gas Company of Florida</b>														
2	<b>Regulator Installations</b>														
3	<b>Account 384</b>														
4															
5															
6															
7	<b>Year</b>		<b><u>Retirements</u></b>		<b><u>Salvage From Retirements</u></b>		<b><u>Percent Salvage</u></b>		<b><u>Cost of Removal</u></b>		<b><u>Percent COR</u></b>		<b><u>Net Salvage</u></b>		<b><u>Percent Net Salvage</u></b>
8	2009		9,634		-		0.00%		-		0.00%		-		0.00%
9	2010		373		-		0.00%		-		0.00%		-		0.00%
10	2011		-		-		0.00%		-		0.00%		-		0.00%
11	2012		-		-		0.00%		-		0.00%		-		0.00%
12	2013		-		-		0.00%		-		0.00%		-		0.00%
13	<b>Total</b>		<b>\$10,006</b>		<b>\$0</b>		<b>0.00%</b>		<b>\$0</b>		<b>0.00%</b>		<b>\$0</b>		<b>0.00%</b>



2013 Net Salvage - Final.xls

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>City Gas Company of Florida</b>														
2	<b>Ind Meas &amp; Reg Station Equipment</b>														
3	<b>Account 385</b>														
4															
5															
6															
7	<b>Year</b>	<b>Retirements</b>	<b>Salvage From Retirements</b>	<b>Percent Salvage</b>	<b>Cost of Removal</b>	<b>Percent COR</b>	<b>Net Salvage</b>	<b>Percent Net Salvage</b>							
8	2009	-	-	0.00%	-	0.00%	-	0.00%							
9	2010	-	-	0.00%	-	0.00%	-	0.00%							
10	2011	-	-	0.00%	-	0.00%	-	0.00%							
11	2012	-	-	0.00%	-	0.00%	-	0.00%							
12	2013	-	-	0.00%	-	0.00%	-	0.00%							
13	<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>							

2013 Net Salvage - Final.xls

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>City Gas Company of Florida</b>														
2	<b>Other Equipment</b>														
3	<b>Account 387</b>														
4															
5															
6															
7	<b>Year</b>	<b>Retirements</b>	<b>Salvage From Retirements</b>	<b>Percent Salvage</b>	<b>Cost of Removal</b>	<b>Percent COR</b>	<b>Net Salvage</b>	<b>Percent Net Salvage</b>							
8	2009	-	-	0.00%	-	0.00%	-	0.00%							
9	2010	-	-	0.00%	-	0.00%	-	0.00%							
10	2011	-	-	0.00%	-	0.00%	-	0.00%							
11	2012	-	-	0.00%	-	0.00%	-	0.00%							
12	2013	-	-	0.00%	-	0.00%	-	0.00%							
13	<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>							

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	<b>City Gas Company of Florida</b>															
2	<b>Structures &amp; Improvements</b>															
3	<b>Account 390</b>															
4																
5																
6																
7	<b>Year</b>		<b><u>Retirements</u></b>		<b><u>Salvage From Retirements</u></b>		<b><u>Percent Salvage</u></b>		<b><u>Cost of Removal</u></b>		<b><u>Percent COR</u></b>		<b><u>Net Salvage</u></b>		<b><u>Percent Net Salvage</u></b>	
8	2009		-		-		0.00%		-		0.00%		-		0.00%	
9	2010		861,652		-		0.00%		-		0.00%		-		0.00%	
10	2011		-		-		0.00%		-		0.00%		-		0.00%	
11	2012		-		-		0.00%		-		0.00%		-		0.00%	
12	2013		-		-		0.00%		-		0.00%		-		0.00%	
13	<b>Total</b>		<b><u>\$861,652</u></b>		<b><u>\$0</u></b>		<b><u>0.00%</u></b>		<b><u>\$0</u></b>		<b><u>0.00%</u></b>		<b><u>\$0</u></b>		<b><u>0.00%</u></b>	
14																
15																

2013 Net Salvage - Final.xls

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>City Gas Company of Florida</b>														
2	<b>Office Furniture</b>														
3	<b>Account 391.1</b>														
4															
5															
6															
7	<b>Year</b>	<b>Retirements</b>	<b>Salvage From Retirements</b>	<b>Percent Salvage</b>	<b>Cost of Removal</b>	<b>Percent COR</b>	<b>Net Salvage</b>	<b>Percent Net Salvage</b>							
8	2009	-	-	0.00%	-	0.00%	-	0.00%							
9	2010	885,909	-	0.00%	-	0.00%	-	0.00%							
10	2011	-	-	0.00%	-	0.00%	-	0.00%							
11	2012	-	-	0.00%	-	0.00%	-	0.00%							
12	2013	-	-	0.00%	-	0.00%	-	0.00%							
13	<b>Total</b>	<b>\$885,909</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>							

2013 Net Salvage - Final.xls

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>City Gas Company of Florida</b>														
2	<b>Office Machines &amp; Equipment</b>														
3	<b>Account 391.2</b>														
4															
5															
6															
7	<b>Year</b>		<b><u>Retirements</u></b>		<b><u>Salvage From Retirements</u></b>		<b><u>Percent Salvage</u></b>		<b><u>Cost of Removal</u></b>		<b><u>Percent COR</u></b>		<b><u>Net Salvage</u></b>		<b><u>Percent Net Salvage</u></b>
8	2009		1,784,229		-		0.00%		-		0.00%		-		0.00%
9	2010		50,697		-		0.00%		-		0.00%		-		0.00%
10	2011		11,093		-		0.00%		-		0.00%		-		0.00%
11	2012		-		-		0.00%		-		0.00%		-		0.00%
12	2013		-		-		0.00%		-		0.00%		-		0.00%
13	<b>Total</b>		<b><u>\$1,846,018</u></b>		<b><u>\$0</u></b>		<b><u>0.00%</u></b>		<b><u>\$0</u></b>		<b><u>0.00%</u></b>		<b><u>\$0</u></b>		<b><u>0.00%</u></b>

2013 Net Salvage - Final.xls

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>City Gas Company of Florida</b>														
2	<b>Enterprise Software</b>														
3	<b>Account 391.3</b>														
4															
5															
6															
7	<b>Year</b>	<b>Retirements</b>	<b>Salvage From Retirements</b>	<b>Percent Salvage</b>	<b>Cost of Removal</b>	<b>Percent COR</b>	<b>Net Salvage</b>	<b>Percent Net Salvage</b>							
8	2009	1,651	-	0.00%	-	0.00%	-	0.00%							
9	2010	-	-	0.00%	-	0.00%	-	0.00%							
10	2011	-	-	0.00%	-	0.00%	-	0.00%							
11	2012	-	-	0.00%	-	0.00%	-	0.00%							
12	2013	-	-	0.00%	-	0.00%	-	0.00%							
13	<b>Total</b>	<b>\$1,651</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>							

2013 Net Salvage - Final.xls

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>City Gas Company of Florida</b>														
2	<b>Transportation</b>														
3	<b>Account 392</b>														
4															
5															
6															
7	<b>Year</b>		<b><u>Retirements</u></b>		<b><u>Salvage From Retirements</u></b>		<b><u>Percent Salvage</u></b>		<b><u>Cost of Removal</u></b>		<b><u>Percent COR</u></b>		<b><u>Net Salvage</u></b>		<b><u>Percent Net Salvage</u></b>
8	2009		179,584		4,000		2.23%		-		0.00%		4,000		2.23%
9	2010		308,039		8,000		2.60%		-		0.00%		8,000		2.60%
10	2011		1,724,433		27,070		1.57%		-		0.00%		27,070		1.57%
11	2012		221,831		58,326		26.29%		-		0.00%		58,326		26.29%
12	2013		136,569		35,785		0.00%		-		0.00%		35,785		26.20%
13	<b>Total</b>		<b>2,570,456</b>		<b>133,181</b>		<b>5.18%</b>		<b>\$0</b>		<b>0.00%</b>		<b>\$133,181</b>		<b>5.18%</b>

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>City Gas Company of Florida</b>														
2	<b>Stores Equipment</b>														
3	<b>Account 393</b>														
4															
5															
6															
7	<b>Year</b>	<b>Retirements</b>	<b>Salvage From Retirements</b>	<b>Percent Salvage</b>	<b>Cost of Removal</b>	<b>Percent COR</b>	<b>Net Salvage</b>	<b>Percent Net Salvage</b>							
8	2009	-	-	0.00%	-	-	-	-							
9	2010	-	-	0.00%	-	0.00%	-	0.00%							
10	2011	4,500	-	0.00%	-	0.00%	-	0.00%							
11	2012	-	-	0.00%	-	0.00%	-	0.00%							
12	2013	-	-	0.00%	-	0.00%	-	0.00%							
13	<b>Total</b>	<b>\$4,500</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>							



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>City Gas Company of Florida</b>														
2	<b>Tools, Shop and Garage Equipment</b>														
3	<b>Account 394</b>														
4															
5															
6															
7	<b>Year</b>	<b><u>Retirements</u></b>	<b><u>Salvage From Retirements</u></b>	<b><u>Percent Salvage</u></b>	<b><u>Cost of Removal</u></b>	<b><u>Percent COR</u></b>	<b><u>Net Salvage</u></b>	<b><u>Percent Net Salvage</u></b>							
8	2009	-	-	0.00%	-	-	-	-							
9	2010	7,188	-	0.00%	-	0.00%	-	0.00%							
10	2011	-	-	0.00%	-	0.00%	-	0.00%							
11	2012	-	-	0.00%	-	0.00%	-	0.00%							
12	2013	-	-	0.00%	-	0.00%	-	0.00%							
13	<b>Total</b>	<b>\$7,188</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>							

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>City Gas Company of Florida</b>														
2	<b>Laboratory Equipment</b>														
3	<b>Account 395</b>														
4															
5															
6															
7	<b>Year</b>	<b>Retirements</b>	<b>Salvage From Retirements</b>	<b>Percent Salvage</b>	<b>Cost of Removal</b>	<b>Percent COR</b>	<b>Net Salvage</b>	<b>Percent Net Salvage</b>							
8	2009	-	-	0.00%	-	0.00%	-	0.00%							
9	2010	-	-	0.00%	-	0.00%	-	0.00%							
10	2011	-	-	0.00%	-	0.00%	-	0.00%							
11	2012	-	-	0.00%	-	0.00%	-	0.00%							
12	2013	-	-	0.00%	-	0.00%	-	0.00%							
13	<b>Total</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0</b>	<b>0.00%</b>							

2013 Net Salvage - Final.xls

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	City Gas Company of Florida														
2	Power Operated Equip														
3	Account 396														
4															
5															
6															
7	<b>Year</b>	<b>Retirements</b>	<b>Salvage From Retirements</b>	<b>Percent Salvage</b>	<b>Cost of Removal</b>	<b>Percent COR</b>	<b>Net Salvage</b>	<b>Percent Net Salvage</b>							
8	2009	-	-	0.00%	-	0.00%	-	0.00%							
9	2010	-	-	0.00%	-	0.00%	-	0.00%							
10	2011	-	-	0.00%	-	0.00%	-	0.00%							
11	2012	-	-	0.00%	-	0.00%	-	0.00%							
12	2013	-	-	0.00%	-	0.00%	-	0.00%							
13	<b>Total</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0</b>	<b>0.00%</b>							

2013 Net Salvage - Final.xls

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>City Gas Company of Florida</b>														
2	<b>Communication Equipment</b>														
3	<b>Account 397</b>														
4															
5															
6															
7	<b>Year</b>	<b>Retirements</b>	<b>Salvage From Retirements</b>	<b>Percent Salvage</b>	<b>Cost of Removal</b>	<b>Percent COR</b>	<b>Net Salvage</b>	<b>Percent Net Salvage</b>							
8	2009	-	-	0.00%	-	0.00%	-	0.00%							
9	2010	170,579	-	0.00%	-	0.00%	-	0.00%							
10	2011	-	-	0.00%	-	0.00%	-	0.00%							
11	2012	-	-	0.00%	-	0.00%	-	0.00%							
12	2013	-	-	0.00%	-	0.00%	-	0.00%							
13	<b>Total</b>	<b>\$170,579</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>							

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>City Gas Company of Florida</b>														
2	<b>Miscellaneous Equipment</b>														
3	<b>Account 398</b>														
4															
5															
6															
7	<b>Year</b>		<b><u>Retirements</u></b>		<b><u>Salvage From Retirements</u></b>		<b><u>Percent Salvage</u></b>		<b><u>Cost of Removal</u></b>		<b><u>Percent COR</u></b>		<b><u>Net Salvage</u></b>		<b><u>Percent Net Salvage</u></b>
8	2009		-		-		0.00%		-		0.00%		-		0.00%
9	2010		4,749		-		0.00%		-		0.00%		-		0.00%
10	2011		-		-		0.00%		-		0.00%		-		0.00%
11	2012		-		-		0.00%		-		0.00%		-		0.00%
12	2013		-		-		0.00%		-		0.00%		-		0.00%
13	<b>Total</b>		<b><u>\$4,749</u></b>		<b><u>\$0</u></b>		<b><u>0.00%</u></b>		<b><u>\$0</u></b>		<b><u>0.00%</u></b>		<b><u>\$0</u></b>		<b><u>0.00%</u></b>

2013 Net Salvage - Final.xls

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>City Gas Company of Florida</b>														
2	<b>Total Retirements</b>														
3	<b>All Accounts</b>														
4															
5															
6															
7	<b>Year</b>	<b>Retirements</b>	<b>Salvage From Retirements</b>	<b>Percent Salvage</b>	<b>Cost of Removal</b>	<b>Percent COR</b>	<b>Net Salvage</b>	<b>Percent Net Salvage</b>							
8	2009	6,027,079	4,000	0.07%	819,985	13.61%	(815,985)	-13.54%							
9	2010	6,119,582	8,000	0.13%	598,147	9.77%	(590,147)	-9.64%							
10	2011	1,170,589	27,070	2.31%	872,766	74.56%	(845,696)	-72.25%							
11	2012	(508,679)	58,326	-11.47%	942,460	-185.28%	(884,134)	173.81%							
12	2013	1,051,688	35,785	3.40%	793,000	75.40%	(757,215)	-72.00%							
13	<b>Total</b>	<b>\$13,860,259</b>	<b>\$133,181</b>	<b>0.96%</b>	<b>\$4,026,358</b>	<b>29.05%</b>	<b>(\$3,893,177)</b>	<b>-28.09%</b>							

Notes on Depreciation Study - Aged Plant Data

The following Powerplant Reports are used to get the Vintage amounts

Asset 1263a - Asset Vintage

Asset 1260a - Retirement Vintage

Asset 1264a - Adjustment Vintage

Asset 13002 - Accumulated costs vintage

These reports are saved under 2013 FCG Depr Study Prep folder - Powerplant Reports

In each tab, please scroll down for comments.

2013 Aged Plant Final Version.xlsx

CITY GAS COMPANY OF FLORIDA  
ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
ACCOUNT NUMBER 375 - STRUCTURES AND IMPROVEMENTS  
@ 12/31/13

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1961	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1962	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1963	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1964	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1965	0.00	3,196.42	3,196.42	0.00	0.00	0.00	48.5	0.00
1966	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1967	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1968	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1969	0.00	128.71	128.71	0.00	0.00	0.00	44.5	0.00
1970	0.00	496.35	496.35	0.00	0.00	0.00	43.5	0.00
1971	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1972	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1973	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00
1974	0.00	12,632.83	12,632.83	0.00	0.00	0.00	39.5	0.00
1975	0.00	809.81	34.61	0.00	775.20	775.20	38.5	29,845.20
1976	775.20	0.00	0.00	0.00	775.20	0.00	37.5	0.00
1977	775.20	120,202.27	120,202.27	0.00	775.20	0.00	36.5	0.00
1978	775.20	5,733.70	5,733.70	0.00	775.20	0.00	35.5	0.00
1979	775.20	655.20	655.20	0.00	775.20	0.00	34.5	0.00
1980	775.20	8,758.01	0.00	0.00	9,533.21	8,758.01	33.5	293,393.34
1981	9,533.21	0.00	0.00	0.00	9,533.21	0.00	32.5	0.00
1982	9,533.21	11,906.94	11,906.94	0.00	9,533.21	0.00	31.5	0.00
1983	9,533.21	2,502.73	2,502.73	0.00	9,533.21	0.00	30.5	0.00
1984	9,533.21	0.00	0.00	0.00	9,533.21	0.00	29.5	0.00
1985	9,533.21	2,525.00	2,525.00	0.00	9,533.21	0.00	28.5	0.00
1986	9,533.21	(161,157.90)	0.00	0.00	(151,624.69)	(161,157.90)	27.5	(4,431,842.25)
1987	(151,624.69)	1,792.21	1,792.21	0.00	(151,624.69)	0.00	26.5	0.00
1988	(151,624.69)	93.93	93.93	0.00	(151,624.69)	0.00	25.5	0.00
1989	(151,624.69)	14,599.00	4,725.00	0.00	(141,750.69)	9,874.00	24.5	241,913.00
1990	(141,750.69)	7,263.62	546.00	0.00	(135,033.07)	6,717.62	23.5	157,864.07
1991	(135,033.07)	10,017.55	0.00	0.00	(125,015.52)	10,017.55	22.5	225,394.88
1992	(125,015.52)	7,762.38	6,812.38	0.00	(124,065.52)	950.00	21.5	20,425.00
1993	(124,065.52)	588,742.45	0.00	0.00	464,676.93	588,742.45	20.5	12,069,220.23
1994	464,676.93	7,987.50	0.00	0.00	472,664.43	7,987.50	19.5	155,756.25
1995	472,664.43	0.00	0.00	0.00	472,664.43	0.00	18.5	0.00
1996	472,664.43	(283,631.00)	0.00	0.00	189,033.43	(283,631.00)	17.5	(4,963,542.50)
1997	189,033.43	2,061.00	0.00	0.00	191,094.43	2,061.00	16.5	34,006.50
1998	191,094.43	104,923.63	0.00	0.00	296,018.06	104,923.63	15.5	1,626,316.27
1999	296,018.06	80,725.30	0.00	0.00	376,743.36	80,725.30	14.5	1,170,516.85
2000	376,743.36	(1,595.53)	0.00	0.00	375,147.83	(1,595.53)	13.5	(21,539.66)
2001	375,147.83	6,727.42	8,766.80	0.00	373,108.45	(2,039.38)	12.5	(25,492.25)
2002	373,108.45	390.67	0.00	0.00	373,499.12	390.67	11.5	4,492.71
2003	373,499.12	0.00	0.00	0.00	373,499.12	0.00	10.5	0.00
2004	373,499.12	0.00	0.00	0.00	373,499.12	0.00	9.5	0.00
2005	373,499.12	181,426.04	0.00	0.00	554,925.16	181,426.04	8.5	1,542,121.34
2006	554,925.16	0.00	0.00	0.00	554,925.16	0.00	7.5	0.00
2007	554,925.16	0.00	0.00	0.00	554,925.16	0.00	6.5	0.00
2008	554,925.16	11,597.92	0.00	0.00	566,523.08	11,597.92	5.5	63,788.56
2009	566,523.08	22,479.45	0.00	0.00	589,002.53	22,479.45	4.5	101,157.53
2010	589,002.53	18,821.77	0.00	0.00	607,824.30	18,821.77	3.5	65,876.20
2011	607,824.30	0.00	0.00	0.00	607,824.30	0.00	2.5	0.00
2012	607,824.30	0.00	0.00	0.00	607,824.30	0.00	1.5	0.00
2013	607,824.30	0.00	0.00	0.00	607,824.30	0.00	0.5	0.00
		<b>790,575.38</b>	<b>182,751.08</b>	<b>0.00</b>		<b>607,824.30</b>	<b>13.8</b>	<b>8,359,671.27</b>



CITY GAS COMPANY OF FLORIDA  
ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
ACCOUNT NUMBER 376.1 - MAINS OTHER THAN PLASTIC  
@ 12/31/13

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1961	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1962	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1963	0.00	2,481,677.24	265,980.50	0.00	2,215,696.74	2,215,696.74	50.5	111,892,685.37
1964	2,215,696.74	391,536.19	8,404.32	0.00	2,598,828.61	383,131.87	49.5	18,965,027.57
1965	2,598,828.61	2,016,560.59	179,297.68	0.00	4,436,091.52	1,837,262.91	48.5	89,107,251.14
1966	4,436,091.52	912,706.54	7,558.22	0.00	5,341,239.84	905,148.32	47.5	42,994,545.20
1967	5,341,239.84	763,218.52	809.65	0.00	6,103,648.71	762,408.87	46.5	35,452,012.46
1968	6,103,648.71	631,846.72	630.56	0.00	6,734,864.87	631,216.16	45.5	28,720,335.28
1969	6,734,864.87	958,934.13	0.00	0.00	7,693,799.00	958,934.13	44.5	42,672,568.79
1970	7,693,799.00	1,135,815.77	580.79	0.00	8,829,033.98	1,135,234.98	43.5	49,382,721.63
1971	8,829,033.98	850,318.12	0.00	0.00	9,679,352.10	850,318.12	42.5	36,138,520.10
1972	9,679,352.10	1,329,951.37	84.81	0.00	11,009,218.66	1,329,866.56	41.5	55,189,462.24
1973	11,009,218.66	1,198,752.03	0.00	0.00	12,207,970.69	1,198,752.03	40.5	48,549,457.22
1974	12,207,970.69	2,046,952.55	0.00	0.00	14,254,923.24	2,046,952.55	39.5	80,854,625.73
1975	14,254,923.24	1,302,172.18	590.93	0.00	15,556,504.49	1,301,581.25	38.5	50,110,878.13
1976	15,556,504.49	945,058.87	0.00	0.00	16,501,563.36	945,058.87	37.5	35,439,707.63
1977	16,501,563.36	1,292,260.50	29,690.36	0.00	17,764,133.50	1,262,570.14	36.5	46,083,810.11
1978	17,764,133.50	1,254,887.63	0.00	0.00	19,019,021.13	1,254,887.63	35.5	44,548,510.87
1979	19,019,021.13	1,264,467.72	817.41	0.00	20,282,671.44	1,263,650.31	34.5	43,595,935.70
1980	20,282,671.44	1,272,274.94	0.00	0.00	21,554,946.38	1,272,274.94	33.5	42,621,210.49
1981	21,554,946.38	2,361,380.45	0.00	0.00	23,916,326.83	2,361,380.45	32.5	76,744,864.63
1982	23,916,326.83	2,478,537.87	0.00	0.00	26,394,864.70	2,478,537.87	31.5	78,073,942.91
1983	26,394,864.70	2,356,639.29	0.00	0.00	28,751,503.99	2,356,639.29	30.5	71,877,498.35
1984	28,751,503.99	1,521,127.28	0.00	0.00	30,272,631.27	1,521,127.28	29.5	44,873,254.76
1985	30,272,631.27	1,074,809.88	12,810.50	0.00	31,334,630.65	1,061,999.38	28.5	30,266,982.33
1986	31,334,630.65	986,062.01	0.00	0.00	32,320,692.66	986,062.01	27.5	27,116,705.28
1987	32,320,692.66	1,491,581.95	0.00	0.00	33,812,274.61	1,491,581.95	26.5	39,526,921.68
1988	33,812,274.61	378,984.91	0.00	0.00	34,191,259.52	378,984.91	25.5	9,664,115.21
1989	34,191,259.52	363,160.38	0.00	0.00	34,554,419.90	363,160.38	24.5	8,897,429.31
1990	34,554,419.90	392,430.18	0.00	0.00	34,946,850.08	392,430.18	23.5	9,222,109.23
1991	34,946,850.08	331,062.80	0.00	0.00	35,277,912.88	331,062.80	22.5	7,448,913.00
1992	35,277,912.88	2,434,072.05	0.00	0.00	37,711,984.93	2,434,072.05	21.5	52,332,549.08
1993	37,711,984.93	1,330,556.31	3.68	0.00	39,042,537.56	1,330,552.63	20.5	27,276,328.92
1994	39,042,537.56	5,847,776.61	4,464.12	0.00	44,885,850.05	5,843,312.49	19.5	113,944,593.56
1995	44,885,850.05	2,084,032.89	40,868.80	0.00	46,929,014.14	2,043,164.09	18.5	37,798,535.67
1996	46,929,014.14	3,820,734.48	0.00	0.00	50,749,748.62	3,820,734.48	17.5	66,862,853.40
1997	50,749,748.62	594,774.40	11,092.54	0.00	51,333,430.48	583,681.86	16.5	9,630,750.69
1998	51,333,430.48	965,550.94	197.15	0.00	52,298,784.27	965,353.79	15.5	14,962,983.75
1999	52,298,784.27	3,272,105.43	0.00	0.00	55,570,889.70	3,272,105.43	14.5	47,445,528.74
2000	55,570,889.70	962,919.85	21,471.04	0.00	56,512,338.51	941,448.81	13.5	12,709,558.94
2001	56,512,338.51	18,053,851.31	0.00	0.00	74,566,189.82	18,053,851.31	12.5	225,673,141.38
2002	74,566,189.82	1,012,069.01	0.00	0.00	75,578,258.83	1,012,069.01	11.5	11,638,793.62
2003	75,578,258.83	1,365,911.72	1,435.46	0.00	76,942,735.09	1,364,476.26	10.5	14,327,000.73
2004	76,942,735.09	97,711.89	0.00	0.00	77,040,446.98	97,711.89	9.5	928,262.96
2005	77,040,446.98	1,072,609.56	0.00	0.00	78,113,056.54	1,072,609.56	8.5	9,117,181.26
2006	78,113,056.54	872,777.27	0.00	0.00	78,985,833.81	872,777.27	7.5	6,545,829.53
2007	78,985,833.81	152,075.46	(56,690.88)	0.00	79,194,600.15	208,766.34	6.5	1,356,981.21
2008	79,194,600.15	1,098,918.71	0.00	0.00	80,293,518.86	1,098,918.71	5.5	6,044,052.91
2009	80,293,518.86	2,618,153.89	(6,054.74)	0.00	82,917,727.49	2,624,208.63	4.5	11,808,938.84
2010	82,917,727.49	1,829,423.76	0.00	1,634.10	84,748,785.35	1,831,057.86	3.5	6,408,702.51
2011	84,748,785.35	1,655,636.89	0.00	0.00	86,404,422.24	1,655,636.89	2.5	4,139,092.23
2012	86,404,422.24	6,299,275.92	0.00	0.00	92,703,698.16	6,299,275.92	1.5	9,448,913.88
2013	92,703,698.16	941,638.12	0.00	0.00	93,645,336.28	941,638.12	0.5	470,819.06
		<b>94,167,745.08</b>	<b>524,042.90</b>	<b>1,634.10</b>		<b>93,645,336.28</b>	<b>21.3</b>	<b>1,996,903,395.22</b>

CITY GAS COMPANY OF FLORIDA  
ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
ACCOUNT NUMBER 376.2 - MAINS - PLASTIC  
@ 12/31/13

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1961	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1962	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1963	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1964	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1965	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1966	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1967	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1968	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1969	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1970	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1971	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1972	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1973	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00
1974	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1975	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00
1976	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00
1977	0.00	68,474.15	32,667.88	0.00	35,806.27	35,806.27	36.5	1,306,928.86
1978	35,806.27	269,825.18	0.00	0.00	305,631.45	269,825.18	35.5	9,578,793.89
1979	305,631.45	129,012.61	0.00	0.00	434,644.06	129,012.61	34.5	4,450,935.05
1980	434,644.06	986.87	0.00	0.00	435,630.93	986.87	33.5	33,060.15
1981	435,630.93	0.00	0.00	0.00	435,630.93	0.00	32.5	0.00
1982	435,630.93	3,459.39	24.40	0.00	439,065.92	3,434.99	31.5	108,202.19
1983	439,065.92	7,959.62	4,283.82	0.00	442,741.72	3,675.80	30.5	112,111.90
1984	442,741.72	13,248.88	0.00	0.00	455,990.60	13,248.88	29.5	390,841.96
1985	455,990.60	51,243.98	231.69	0.00	507,002.89	51,012.29	28.5	1,453,850.27
1986	507,002.89	68,225.08	12,683.14	0.00	562,544.83	55,541.94	27.5	1,527,403.35
1987	562,544.83	1,858,349.13	10,425.35	0.00	2,410,468.61	1,847,923.78	26.5	48,969,980.17
1988	2,410,468.61	1,804,219.05	724.50	0.00	4,213,963.16	1,803,494.55	25.5	45,989,111.03
1989	4,213,963.16	2,096,649.65	1,619.96	0.00	6,308,992.85	2,095,029.69	24.5	51,328,227.41
1990	6,308,992.85	2,690,158.06	0.00	0.00	8,999,150.91	2,690,158.06	23.5	63,218,714.41
1991	8,999,150.91	2,400,629.32	2,433.20	0.00	11,397,347.03	2,398,196.12	22.5	53,959,412.70
1992	11,397,347.03	2,261,928.78	12.91	0.00	13,659,262.90	2,261,915.87	21.5	48,631,191.21
1993	13,659,262.90	2,865,227.30	45,735.72	0.00	16,478,754.48	2,819,491.58	20.5	57,799,577.39
1994	16,478,754.48	4,556,713.57	19,781.71	(165,856.59)	20,849,829.75	4,371,075.27	19.5	85,235,967.77
1995	20,849,829.75	3,037,250.28	3,532.90	0.00	23,883,547.13	3,033,717.38	18.5	56,123,771.53
1996	23,883,547.13	3,379,919.77	7,319.87	0.00	27,256,147.03	3,372,599.90	17.5	59,020,498.25
1997	27,256,147.03	1,438,474.55	5,404.61	15,697.20	28,704,914.17	1,448,767.14	16.5	23,904,657.81
1998	28,704,914.17	3,754,544.05	283,896.50	(15,697.20)	32,159,864.52	3,454,950.35	15.5	53,551,730.43
1999	32,159,864.52	2,192,819.15	10,737.42	0.00	34,341,946.25	2,182,081.73	14.5	31,640,185.09
2000	34,341,946.25	2,506,509.31	108.21	0.00	36,848,347.35	2,506,401.10	13.5	33,836,414.85
2001	36,848,347.35	2,449,289.20	0.00	0.00	39,297,636.55	2,449,289.20	12.5	30,616,115.00
2002	39,297,636.55	3,951,102.62	634.50	0.00	43,248,104.67	3,950,468.12	11.5	45,430,383.38
2003	43,248,104.67	2,673,431.99	10,061.64	0.00	45,911,475.02	2,663,370.35	10.5	27,965,388.68
2004	45,911,475.02	938,364.39	526.40	0.00	46,849,313.01	937,837.99	9.5	8,909,460.91
2005	46,849,313.01	663,120.77	28,161.68	0.00	47,484,272.12	634,959.11	8.5	5,397,152.44
2006	47,484,272.12	4,389,633.45	64,833.37	0.00	51,809,072.20	4,324,800.08	7.5	32,436,000.60
2007	51,809,072.20	4,335,321.43	170,670.90	(47.89)	55,973,674.84	4,164,602.64	6.5	27,069,917.16
2008	55,973,674.84	5,865,024.42	6,069.55	(513.10)	61,832,116.61	5,858,441.77	5.5	32,221,429.74
2009	61,832,116.61	3,855,037.84	0.00	(1,341.67)	65,685,812.78	3,853,696.17	4.5	17,341,632.77
2010	65,685,812.78	3,066,501.59	0.00	0.00	68,752,314.37	3,066,501.59	3.5	10,732,755.57
2011	68,752,314.37	3,558,407.95	0.00	(7,391.42)	72,303,330.90	3,551,016.53	2.5	8,877,541.33
2012	72,303,330.90	2,921,997.65	13,427.30	5,753.00	75,217,654.25	2,914,323.35	1.5	4,371,485.03
2013	75,217,654.25	1,313,916.61	0.00	0.00	76,531,570.86	1,313,916.61	0.5	656,958.31
		<b>77,436,977.64</b>	<b>736,009.11</b>	<b>(169,397.67)</b>		<b>76,531,570.86</b>	<b>12.9</b>	<b>984,197,788.59</b>

2013 Aged Plant Final Version.xlsx

CITY GAS COMPANY OF FLORIDA  
 ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
 ACCOUNT NUMBER 378.00-M&R STATION EQUIPMENT - GENERAL  
 @ 12/31/13

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
2009	0.00	0.00	0.00	0.00	0.00	0.00	4.5	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	3.5	0.00
2011	0.00	158,524.06	0.00	0.00	158,524.06	158,524.06	2.5	396,310.15
2012	158,524.06	0.00	0.00	0.00	158,524.06	0.00	1.5	0.00
2013	158,524.06	0.00	0.00	0.00	158,524.06	0.00	0.5	0.00
		<b>158,524.06</b>	<b>0.00</b>	<b>0.00</b>		<b>158,524.06</b>	<b>2.5</b>	<b>396,310.15</b>

Col H - J updated using PP Reports  
 Asset 1263a - Asset Additions Vintage  
 Asset 1260a - Retirement Vintage  
 Asset 1264a - Adjustment Vintage

CITY GAS COMPANY OF FLORIDA  
ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
ACCOUNT NUMBER 379 - M & R CITY GATE  
@ 12/31/13

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1959	0.00	22,175.58	532.52	0.00	21,643.06	21,643.06	54.5	1,179,546.77
1960	21,643.06	83.41	0.00	0.00	21,726.47	83.41	53.5	4,462.44
1961	21,726.47	1,850.76	0.00	0.00	23,577.23	1,850.76	52.5	97,164.90
1962	23,577.23	3,719.55	0.00	0.00	27,296.78	3,719.55	51.5	191,556.83
1963	27,296.78	461.00	0.00	0.00	27,757.78	461.00	50.5	23,280.50
1964	27,757.78	0.00	0.00	0.00	27,757.78	0.00	49.5	0.00
1965	27,757.78	6,397.77	0.00	0.00	34,155.55	6,397.77	48.5	310,291.85
1966	34,155.55	6,925.94	0.00	0.00	41,081.49	6,925.94	47.5	328,982.15
1967	41,081.49	1,554.14	0.00	0.00	42,635.63	1,554.14	46.5	72,267.51
1968	42,635.63	288.47	0.00	0.00	42,924.10	288.47	45.5	13,125.39
1969	42,924.10	40,329.98	0.00	0.00	83,254.08	40,329.98	44.5	1,794,684.11
1970	83,254.08	18,338.55	0.00	0.00	101,592.63	18,338.55	43.5	797,726.93
1971	101,592.63	20,907.23	0.00	0.00	122,499.86	20,907.23	42.5	888,557.28
1972	122,499.86	20,513.30	0.00	0.00	143,013.16	20,513.30	41.5	851,301.95
1973	143,013.16	10,717.75	0.00	0.00	153,730.91	10,717.75	40.5	434,068.88
1974	153,730.91	31,069.98	0.00	0.00	184,800.89	31,069.98	39.5	1,227,264.21
1975	184,800.89	3,587.28	0.00	0.00	188,388.17	3,587.28	38.5	138,110.28
1976	188,388.17	124,704.08	0.00	0.00	313,092.25	124,704.08	37.5	4,676,403.00
1977	313,092.25	493.86	0.00	0.00	313,586.11	493.86	36.5	18,025.89
1978	313,586.11	0.00	0.00	0.00	313,586.11	0.00	35.5	0.00
1979	313,586.11	0.00	0.00	0.00	313,586.11	0.00	34.5	0.00
1980	313,586.11	1,838.38	0.00	0.00	315,424.49	1,838.38	33.5	61,585.73
1981	315,424.49	16,937.05	0.00	0.00	332,361.54	16,937.05	32.5	550,454.13
1982	332,361.54	450.45	0.00	0.00	332,811.99	450.45	31.5	14,189.18
1983	332,811.99	0.00	0.00	0.00	332,811.99	0.00	30.5	0.00
1984	332,811.99	0.00	0.00	0.00	332,811.99	0.00	29.5	0.00
1985	332,811.99	0.00	0.00	0.00	332,811.99	0.00	28.5	0.00
1986	332,811.99	0.00	0.00	0.00	332,811.99	0.00	27.5	0.00
1987	332,811.99	1,362.88	0.00	0.00	334,174.87	1,362.88	26.5	36,116.32
1988	334,174.87	0.00	0.00	0.00	334,174.87	0.00	25.5	0.00
1989	334,174.87	19.82	0.00	0.00	334,194.69	19.82	24.5	485.59
1990	334,194.69	156,650.01	0.00	0.00	490,844.70	156,650.01	23.5	3,681,275.24
1991	490,844.70	219,364.82	0.00	0.00	710,209.52	219,364.82	22.5	4,935,708.45
1992	710,209.52	79,979.37	0.00	0.00	790,188.89	79,979.37	21.5	1,719,556.46
1993	790,188.89	429,035.32	0.00	0.00	1,219,224.21	429,035.32	20.5	8,795,224.06
1994	1,219,224.21	738,108.23	0.00	0.00	1,957,332.44	738,108.23	19.5	14,393,110.49
1995	1,957,332.44	197,137.21	0.00	0.00	2,154,469.65	197,137.21	18.5	3,647,038.39
1996	2,154,469.65	63,153.35	0.00	0.00	2,217,623.00	63,153.35	17.5	1,105,183.63
1997	2,217,623.00	1,293,601.39	0.00	0.00	3,511,224.39	1,293,601.39	16.5	21,344,422.94
1998	3,511,224.39	597,244.84	0.00	0.00	4,108,469.23	597,244.84	15.5	9,257,295.02
1999	4,108,469.23	339,988.95	0.00	0.00	4,448,458.18	339,988.95	14.5	4,929,839.78
2000	4,448,458.18	311,467.03	0.00	0.00	4,759,925.21	311,467.03	13.5	4,204,804.91
2001	4,759,925.21	86,538.42	0.00	0.00	4,846,463.63	86,538.42	12.5	1,081,730.25
2002	4,846,463.63	253,415.58	0.00	0.00	5,099,879.21	253,415.58	11.5	2,914,279.17
2003	5,099,879.21	319,796.76	0.00	0.00	5,419,675.97	319,796.76	10.5	3,357,865.98
2004	5,419,675.97	631,760.25	0.00	0.00	6,051,436.22	631,760.25	9.5	6,001,722.38
2005	6,051,436.22	(4,599.69)	0.00	0.00	6,046,836.53	(4,599.69)	8.5	(39,097.37)
2006	6,046,836.53	0.00	0.00	0.00	6,046,836.53	0.00	7.5	0.00
2007	6,046,836.53	0.00	0.00	0.00	6,046,836.53	0.00	6.5	0.00
2008	6,046,836.53	33,571.28	0.00	0.00	6,080,407.81	33,571.28	5.5	184,642.04
2009	6,080,407.81	238,263.03	0.00	0.00	6,318,670.84	238,263.03	4.5	1,072,183.64
2010	6,318,670.84	2,653.24	0.00	0.00	6,321,324.08	2,653.24	3.5	9,286.34
2011	6,321,324.08	12,000.86	0.00	0.00	6,333,324.94	12,000.86	2.5	30,002.15
2012	6,333,324.94	1,366.02	0.00	0.00	6,334,690.96	1,366.02	1.5	2,049.03
2013	6,334,690.96	(8,666.26)	0.00	0.00	6,326,024.70	(8,666.26)	0.5	(4,333.13)
		<b>6,326,557.22</b>	<b>532.52</b>	<b>0.00</b>		<b>6,326,024.70</b>	<b>16.8</b>	<b>106,333,441.67</b>

CITY GAS COMPANY OF FLORIDA  
 ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
 ACCOUNT NUMBER 380.1 - SERVICES OTHER THAN PLASTIC  
 @ 12/31/13

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1961	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1962	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1963	0.00	16,333.17	1,125.25	0.00	15,207.92	15,207.92	50.5	767,999.96
1964	15,207.92	6,695.60	730.50	0.00	21,173.02	5,965.10	49.5	295,272.45
1965	21,173.02	27,550.42	510.24	0.00	48,213.20	27,040.18	48.5	1,311,448.73
1966	48,213.20	163,803.81	7,726.65	0.00	204,290.36	156,077.16	47.5	7,413,665.10
1967	204,290.36	165,500.97	4,769.74	0.00	365,021.59	160,731.23	46.5	7,474,002.20
1968	365,021.59	137,133.17	842.95	0.00	501,311.81	136,290.22	45.5	6,201,205.01
1969	501,311.81	287,314.08	14,815.94	0.00	773,809.95	272,498.14	44.5	12,126,167.23
1970	773,809.95	115,513.63	55,765.48	0.00	833,558.10	59,748.15	43.5	2,599,044.53
1971	833,558.10	372,647.67	12,607.74	0.00	1,193,598.03	360,039.93	42.5	15,301,697.03
1972	1,193,598.03	567,734.70	29,011.23	0.00	1,732,321.50	538,723.47	41.5	22,357,024.01
1973	1,732,321.50	466,414.29	11,961.60	0.00	2,186,774.19	454,452.69	40.5	18,405,333.95
1974	2,186,774.19	643,469.23	14,781.70	0.00	2,815,461.72	628,687.53	39.5	24,833,157.44
1975	2,815,461.72	560,342.45	10,576.99	0.00	3,365,227.18	549,765.46	38.5	21,165,970.21
1976	3,365,227.18	728,938.64	79,058.59	0.00	4,015,107.23	649,880.05	37.5	24,370,501.88
1977	4,015,107.23	462,371.11	16,433.33	0.00	4,461,045.01	445,937.78	36.5	16,276,728.97
1978	4,461,045.01	463,846.62	9,324.94	0.00	4,915,566.69	454,521.68	35.5	16,135,519.64
1979	4,915,566.69	464,874.28	6,689.71	0.00	5,373,751.26	458,184.57	34.5	15,807,367.67
1980	5,373,751.26	557,826.52	8,764.48	0.00	5,922,813.30	549,062.04	33.5	18,393,578.34
1981	5,922,813.30	700,987.81	15,042.48	0.00	6,608,758.63	685,945.33	32.5	22,293,223.23
1982	6,608,758.63	886,646.13	17,330.92	0.00	7,478,073.84	869,315.21	31.5	27,383,429.12
1983	7,478,073.84	676,028.50	19,928.89	0.00	8,134,173.45	656,099.61	30.5	20,011,038.11
1984	8,134,173.45	648,980.05	8,600.35	0.00	8,774,553.15	640,379.70	29.5	18,891,201.15
1985	8,774,553.15	668,450.40	123,872.00	0.00	9,319,131.55	544,578.40	28.5	15,520,484.40
1986	9,319,131.55	871,506.75	106,696.55	0.00	10,083,941.75	764,810.20	27.5	21,032,280.50
1987	10,083,941.75	85,302.32	14,136.37	0.00	10,155,107.70	71,165.95	26.5	1,885,897.68
1988	10,155,107.70	51,904.22	564.46	0.00	10,206,447.46	51,339.76	25.5	1,309,163.88
1989	10,206,447.46	3,792.67	1,884.62	0.00	10,208,355.51	1,908.05	24.5	46,747.23
1990	10,208,355.51	22,222.96	0.00	0.00	10,230,578.47	22,222.96	23.5	522,239.56
1991	10,230,578.47	7,902.26	2,915.04	0.00	10,235,565.69	4,987.22	22.5	112,212.45
1992	10,235,565.69	793,939.79	4,544.54	0.00	11,024,960.94	789,395.25	21.5	16,971,997.88
1993	11,024,960.94	6,882.27	1,530.40	0.00	11,030,312.81	5,351.87	20.5	109,713.34
1994	11,030,312.81	34,283.62	7,263.91	0.00	11,057,332.52	27,019.71	19.5	526,884.35
1995	11,057,332.52	31,102.98	587.01	0.00	11,087,848.49	30,515.97	18.5	564,545.45
1996	11,087,848.49	1,577,743.95	3,910.62	0.00	12,661,681.82	1,573,833.33	17.5	27,542,083.28
1997	12,661,681.82	132,995.88	94,622.83	0.00	12,700,054.87	38,373.05	16.5	633,155.33
1998	12,700,054.87	308,242.95	261,486.51	0.00	12,746,811.31	46,756.44	15.5	724,724.82
1999	12,746,811.31	93,251.33	22,463.46	0.00	12,817,599.18	70,787.87	14.5	1,026,424.12
2000	12,817,599.18	(44,343.37)	6,914.33	0.00	12,766,341.48	(51,257.70)	13.5	(691,978.95)
2001	12,766,341.48	125,256.43	6,167.50	0.00	12,885,430.41	119,088.93	12.5	1,488,611.63
2002	12,885,430.41	154,777.59	25,677.33	0.00	13,014,530.67	129,100.26	11.5	1,484,652.99
2003	13,014,530.67	63,358.47	13,348.37	0.00	13,064,540.77	50,010.10	10.5	525,106.05
2004	13,064,540.77	2,252.71	0.00	0.00	13,066,793.48	2,252.71	9.5	21,400.75
2005	13,066,793.48	707,159.04	(142.41)	0.00	13,774,094.93	707,301.45	8.5	6,012,062.33
2006	13,774,094.93	17,262.22	1,360.42	0.00	13,789,996.73	15,901.80	7.5	119,263.50
2007	13,789,996.73	21,792.21	8,492.83	0.00	13,803,296.11	13,299.38	6.5	86,445.97
2008	13,803,296.11	107,118.23	1,554.89	0.00	13,908,859.45	105,563.34	5.5	580,598.37
2009	13,908,859.45	535,089.69	49,835.38	0.00	14,394,113.76	485,254.31	4.5	2,183,644.40
2010	14,394,113.76	83,167.31	328.49	0.00	14,476,952.58	82,838.82	3.5	289,935.87
2011	14,476,952.58	112,640.38	0.00	0.00	14,589,592.96	112,640.38	2.5	281,600.95
2012	14,589,592.96	116,799.44	0.00	0.00	14,706,392.40	116,799.44	1.5	175,199.16
2013	14,706,392.40	127,819.74	0.00	0.00	14,834,212.14	127,819.74	0.5	63,909.87
		<b>15,940,627.29</b>	<b>1,106,415.15</b>	<b>0.00</b>		<b>14,834,212.14</b>	<b>28.4</b>	<b>420,963,583.12</b>

CITY GAS COMPANY OF FLORIDA  
 ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
 ACCOUNT NUMBER 380.2 - SERVICES - PLASTIC  
 @ 12/31/13

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1961	0.00	75.36	62.45	0.00	12.91	12.91	52.5	677.78
1962	12.91	0.00	0.00	0.00	12.91	0.00	51.5	0.00
1963	12.91	33.48	38.60	0.00	7.79	(5.12)	50.5	(258.56)
1964	7.79	0.00	0.00	0.00	7.79	0.00	49.5	0.00
1965	7.79	(124.06)	0.00	0.00	(116.27)	(124.06)	48.5	(6,016.91)
1966	(116.27)	195.97	198.41	0.00	(118.71)	(2.44)	47.5	(115.90)
1967	(118.71)	1.50	1.50	0.00	(118.71)	0.00	46.5	0.00
1968	(118.71)	0.00	0.00	0.00	(118.71)	0.00	45.5	0.00
1969	(118.71)	0.00	0.00	0.00	(118.71)	0.00	44.5	0.00
1970	(118.71)	0.00	0.00	0.00	(118.71)	0.00	43.5	0.00
1971	(118.71)	0.00	0.00	0.00	(118.71)	0.00	42.5	0.00
1972	(118.71)	0.00	0.00	0.00	(118.71)	0.00	41.5	0.00
1973	(118.71)	0.00	0.00	0.00	(118.71)	0.00	40.5	0.00
1974	(118.71)	0.00	0.00	0.00	(118.71)	0.00	39.5	0.00
1975	(118.71)	0.00	0.00	0.00	(118.71)	0.00	38.5	0.00
1976	(118.71)	0.00	0.00	0.00	(118.71)	0.00	37.5	0.00
1977	(118.71)	0.00	0.00	0.00	(118.71)	0.00	36.5	0.00
1978	(118.71)	0.00	0.00	0.00	(118.71)	0.00	35.5	0.00
1979	(118.71)	246,093.49	159,827.36	0.00	86,147.42	86,266.13	34.5	2,976,181.49
1980	86,147.42	0.00	0.00	0.00	86,147.42	0.00	33.5	0.00
1981	86,147.42	1,258.92	1,063.96	0.00	86,342.38	194.96	32.5	6,336.20
1982	86,342.38	0.00	0.00	0.00	86,342.38	0.00	31.5	0.00
1983	86,342.38	45,895.05	12,450.09	0.00	119,787.34	33,444.96	30.5	1,020,071.28
1984	119,787.34	142,246.51	9,734.64	0.00	252,299.21	132,511.87	29.5	3,909,100.17
1985	252,299.21	191,958.06	11,085.91	0.00	433,171.36	180,872.15	28.5	5,154,856.28
1986	433,171.36	40,320.01	5,288.42	0.00	468,202.95	35,031.59	27.5	963,368.73
1987	468,202.95	902,094.25	33,500.04	0.00	1,336,797.16	868,594.21	26.5	23,017,746.57
1988	1,336,797.16	1,320,586.22	43,416.27	0.00	2,613,967.11	1,277,169.95	25.5	32,567,833.73
1989	2,613,967.11	1,053,945.81	35,261.36	0.00	3,632,651.56	1,018,684.45	24.5	24,957,789.03
1990	3,632,651.56	1,162,427.10	33,495.20	0.00	4,761,583.46	1,128,931.90	23.5	26,529,899.65
1991	4,761,583.46	1,202,163.17	24,498.10	0.00	5,939,248.53	1,177,665.07	22.5	26,497,464.08
1992	5,939,248.53	1,331,655.30	19,490.87	0.00	7,251,412.96	1,312,164.43	21.5	28,211,535.25
1993	7,251,412.96	1,800,026.30	59,622.39	0.00	8,991,816.87	1,740,403.91	20.5	35,678,280.16
1994	8,991,816.87	2,180,058.63	47,838.55	0.00	11,124,036.95	2,132,220.08	19.5	41,578,291.56
1995	11,124,036.95	1,845,477.79	17,638.14	0.00	12,951,876.60	1,827,839.65	18.5	33,815,033.53
1996	12,951,876.60	1,031,169.18	24,429.30	0.00	13,958,616.48	1,006,739.88	17.5	17,617,947.90
1997	13,958,616.48	928,946.54	55,012.63	0.00	14,832,550.39	873,933.91	16.5	14,419,909.52
1998	14,832,550.39	2,163,444.16	45,827.63	0.00	16,950,166.92	2,117,616.53	15.5	32,823,056.22
1999	16,950,166.92	1,185,287.21	6,920.14	0.00	18,128,533.99	1,178,367.07	14.5	17,086,322.52
2000	18,128,533.99	2,980,808.80	17,791.70	0.00	21,091,551.09	2,963,017.10	13.5	40,000,730.85
2001	21,091,551.09	1,373,642.00	13,899.58	0.00	22,451,293.51	1,359,742.42	12.5	16,996,780.25
2002	22,451,293.51	1,736,845.81	25,675.47	0.00	24,162,463.85	1,711,170.34	11.5	19,678,458.91
2003	24,162,463.85	2,065,645.37	20,119.36	0.00	26,207,989.86	2,045,526.01	10.5	21,478,023.11
2004	26,207,989.86	630,470.38	5,853.68	0.00	26,832,606.56	624,616.70	9.5	5,933,858.65
2005	26,832,606.56	401,027.97	35,790.29	0.00	27,197,844.24	365,237.68	8.5	3,104,520.28
2006	27,197,844.24	1,502,988.00	70,913.06	0.00	28,629,919.18	1,432,074.94	7.5	10,740,562.05
2007	28,629,919.18	1,987,819.01	17,507.38	0.00	30,600,230.81	1,970,311.63	6.5	12,807,025.60
2008	30,600,230.81	2,614,357.53	18,661.49	0.00	33,195,926.85	2,595,696.04	5.5	14,276,328.22
2009	33,195,926.85	2,519,281.70	0.00	0.00	35,715,208.55	2,519,281.70	4.5	11,336,767.65
2010	35,715,208.55	1,918,952.58	28,567.61	0.00	37,605,593.52	1,890,384.97	3.5	6,616,347.40
2011	37,605,593.52	813,747.16	46.75	0.00	38,419,293.93	813,700.41	2.5	2,034,251.03
2012	38,419,293.93	3,588,791.94	0.00	0.00	42,008,085.87	3,588,791.94	1.5	5,383,187.91
2013	42,008,085.87	2,044,693.15	0.00	0.00	44,052,779.02	2,044,693.15	0.5	1,022,346.58
		<b>44,954,307.35</b>	<b>901,528.33</b>	<b>0.00</b>		<b>44,052,779.02</b>	<b>12.3</b>	<b>540,234,478.77</b>

CITY GAS COMPANY OF FLORIDA  
 ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
 ACCOUNT NUMBER 381.0 - METERS  
 @ 12/31/13

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1959	0.00	3,349.45	2,421.99	401.21	1,328.67	1,328.67	54.5	72,412.52
1960	1,328.67	0.00	0.00	0.00	1,328.67	0.00	53.5	0.00
1961	1,328.67	0.00	0.00	0.00	1,328.67	0.00	52.5	0.00
1962	1,328.67	0.00	0.00	0.00	1,328.67	0.00	51.5	0.00
1963	1,328.67	0.00	0.00	0.00	1,328.67	0.00	50.5	0.00
1964	1,328.67	0.00	0.00	0.00	1,328.67	0.00	49.5	0.00
1965	1,328.67	0.00	0.00	0.00	1,328.67	0.00	48.5	0.00
1966	1,328.67	0.00	0.00	0.00	1,328.67	0.00	47.5	0.00
1967	1,328.67	0.00	0.00	0.00	1,328.67	0.00	46.5	0.00
1968	1,328.67	0.00	0.00	0.00	1,328.67	0.00	45.5	0.00
1969	1,328.67	0.00	0.00	0.00	1,328.67	0.00	44.5	0.00
1970	1,328.67	0.00	0.00	0.00	1,328.67	0.00	43.5	0.00
1971	1,328.67	0.00	0.00	0.00	1,328.67	0.00	42.5	0.00
1972	1,328.67	0.00	0.00	0.00	1,328.67	0.00	41.5	0.00
1973	1,328.67	0.00	0.00	0.00	1,328.67	0.00	40.5	0.00
1974	1,328.67	0.00	0.00	0.00	1,328.67	0.00	39.5	0.00
1975	1,328.67	1,454.23	1,454.23	0.00	1,328.67	0.00	38.5	0.00
1976	1,328.67	2,921.30	2,921.30	0.00	1,328.67	0.00	37.5	0.00
1977	1,328.67	14,358.66	14,358.66	0.00	1,328.67	0.00	36.5	0.00
1978	1,328.67	5,082.78	5,082.78	0.00	1,328.67	0.00	35.5	0.00
1979	1,328.67	5,372.25	5,372.25	0.00	1,328.67	0.00	34.5	0.00
1980	1,328.67	198,892.46	198,892.46	0.00	1,328.67	0.00	33.5	0.00
1981	1,328.67	93,653.33	91,029.52	1,135.02	5,087.50	3,758.83	32.5	122,161.98
1982	5,087.50	294,547.68	294,547.68	0.00	5,087.50	0.00	31.5	0.00
1983	5,087.50	101,637.57	101,637.57	0.00	5,087.50	0.00	30.5	0.00
1984	5,087.50	118,619.89	118,619.89	0.00	5,087.50	0.00	29.5	0.00
1985	5,087.50	258,824.23	258,824.23	0.00	5,087.50	0.00	28.5	0.00
1986	5,087.50	43,791.96	42,439.66	584.99	7,024.79	1,937.29	27.5	53,275.47
1987	7,024.79	44,143.22	39,292.00	2,098.57	13,974.58	6,949.79	26.5	184,169.44
1988	13,974.58	71,716.64	71,716.64	0.00	13,974.58	0.00	25.5	0.00
1989	13,974.58	81,118.53	81,306.30	(81.23)	13,705.58	(269.00)	24.5	(6,590.50)
1990	13,705.58	172,177.16	170,387.15	777.15	16,272.74	2,567.16	23.5	60,328.26
1991	16,272.74	593,515.27	580,860.39	5,608.83	34,536.45	18,263.71	22.5	410,933.48
1992	34,536.45	352,384.69	232,673.48	51,785.41	206,033.07	171,496.62	21.5	3,687,177.33
1993	206,033.07	305,147.88	245,709.28	25,868.11	291,339.78	85,306.71	20.5	1,748,787.56
1994	291,339.78	469,252.27	385,126.96	36,391.45	411,856.54	120,516.76	19.5	2,350,076.82
1995	411,856.54	556,147.62	545,057.30	4,797.50	427,744.36	15,887.82	18.5	293,924.67
1996	427,744.36	381,892.87	374,083.44	3,378.26	438,932.05	11,187.69	17.5	195,784.58
1997	438,932.05	916,865.75	541,875.28	116,824.41	930,746.93	491,814.88	16.5	8,114,945.52
1998	930,746.93	48,260.00	41,898.85	2,751.75	939,859.83	9,112.90	15.5	141,249.95
1999	939,859.83	524,090.05	284,842.50	103,495.19	1,282,602.57	342,742.74	14.5	4,969,769.73
2000	1,282,602.57	748,503.42	0.00	323,792.22	2,354,898.21	1,072,295.64	13.5	14,475,991.14
2001	2,354,898.21	589,318.00	22,364.79	206,050.05	3,127,901.47	773,003.26	12.5	9,662,540.75
2002	3,127,901.47	550,460.57	0.00	0.00	3,678,362.04	550,460.57	11.5	6,330,296.56
2003	3,678,362.04	508,544.37	0.00	0.00	4,186,906.41	508,544.37	10.5	5,339,715.89
2004	4,186,906.41	339,281.92	59,563.15	0.00	4,466,625.18	279,718.77	9.5	2,657,328.32
2005	4,466,625.18	5,263.06	686.97	0.00	4,471,201.27	4,576.09	8.5	38,896.77
2006	4,471,201.27	90,497.57	31,353.02	0.00	4,530,345.82	59,144.55	7.5	443,584.13
2007	4,530,345.82	1,216,088.43	55,329.73	0.00	5,691,104.52	1,160,758.70	6.5	7,544,931.55
2008	5,691,104.52	1,312,903.46	117,225.61	0.00	6,886,782.37	1,195,677.85	5.5	6,576,228.18
2009	6,886,782.37	1,568,287.81	688,295.00	0.00	7,766,775.18	879,992.81	4.5	3,959,967.65
2010	7,766,775.18	3,297,426.58	202,741.19	0.00	10,861,460.57	3,094,685.39	3.5	10,831,398.87
2011	10,861,460.57	873,824.61	65,906.43	0.00	11,669,378.75	807,918.18	2.5	2,019,795.45
2012	11,669,378.75	2,055,696.68	8,685.15	0.00	13,716,390.28	2,047,011.53	1.5	3,070,517.30
2013	13,716,390.28	1,039,514.17	440.13	0.00	14,755,464.32	1,039,074.04	0.5	519,537.02
		<b>19,854,828.39</b>	<b>5,985,022.96</b>	<b>885,658.89</b>		<b>14,755,464.32</b>	<b>6.5</b>	<b>95,869,136.39</b>

CITY GAS COMPANY OF FLORIDA  
ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
ACCOUNT NUMBER 362 - METER INSTALLATIONS  
@ 12/31/13

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1959	0.00	50,361.73	10,110.11	0.00	40,251.62	40,251.62	54.5	2,193,713.29
1960	40,251.62	0.00	0.00	0.00	40,251.62	0.00	53.5	0.00
1961	40,251.62	0.00	0.00	0.00	40,251.62	0.00	52.5	0.00
1962	40,251.62	0.00	0.00	0.00	40,251.62	0.00	51.5	0.00
1963	40,251.62	0.00	0.00	0.00	40,251.62	0.00	50.5	0.00
1964	40,251.62	0.00	0.00	0.00	40,251.62	0.00	49.5	0.00
1965	40,251.62	0.00	0.00	0.00	40,251.62	0.00	48.5	0.00
1966	40,251.62	0.00	0.00	0.00	40,251.62	0.00	47.5	0.00
1967	40,251.62	177.52	0.00	0.00	40,429.14	177.52	46.5	8,254.68
1968	40,429.14	0.00	0.00	0.00	40,429.14	0.00	45.5	0.00
1969	40,429.14	984.62	0.00	0.00	41,413.76	984.62	44.5	43,815.59
1970	41,413.76	544.17	1.38	0.00	41,956.55	542.79	43.5	23,611.37
1971	41,956.55	0.00	0.00	0.00	41,956.55	0.00	42.5	0.00
1972	41,956.55	2,395.33	0.00	0.00	44,351.88	2,395.33	41.5	99,406.20
1973	44,351.88	602.31	0.00	0.00	44,954.19	602.31	40.5	24,393.56
1974	44,954.19	591.21	0.00	0.00	45,545.40	591.21	39.5	23,352.80
1975	45,545.40	6,111.02	0.57	0.00	51,655.85	6,110.45	38.5	235,252.33
1976	51,655.85	5,744.11	0.00	0.00	57,399.96	5,744.11	37.5	215,404.13
1977	57,399.96	34,000.70	0.00	0.00	91,400.66	34,000.70	36.5	1,241,025.55
1978	91,400.66	8,024.00	7.76	0.00	99,416.90	8,016.24	35.5	284,576.52
1979	99,416.90	10,990.70	7.27	0.00	110,400.33	10,983.43	34.5	378,928.34
1980	110,400.33	242,999.65	382.35	0.00	353,017.63	242,617.30	33.5	8,127,679.55
1981	353,017.63	87,973.96	916.54	0.00	440,075.05	87,057.42	32.5	2,829,366.15
1982	440,075.05	186,383.19	0.00	0.00	626,458.24	186,383.19	31.5	5,871,070.49
1983	626,458.24	55,001.85	63.63	0.00	681,396.46	54,938.22	30.5	1,675,615.71
1984	681,396.46	65,516.17	420.41	0.00	746,492.22	65,095.76	29.5	1,920,324.92
1985	746,492.22	153,190.31	0.00	0.00	899,682.53	153,190.31	28.5	4,365,923.84
1986	899,682.53	20,442.19	53.63	0.00	920,071.09	20,388.56	27.5	560,685.40
1987	920,071.09	35,603.94	0.00	0.00	955,675.03	35,603.94	26.5	943,504.41
1988	955,675.03	47,059.48	252.46	0.00	1,002,482.05	46,807.02	25.5	1,193,579.01
1989	1,002,482.05	53,508.03	28.57	0.00	1,055,961.51	53,479.46	24.5	1,310,246.77
1990	1,055,961.51	88,346.47	739.37	0.00	1,143,568.61	87,607.10	23.5	2,058,766.85
1991	1,143,568.61	293,262.36	9,280.24	0.00	1,427,550.73	283,982.12	22.5	6,389,597.70
1992	1,427,550.73	104,997.82	185.65	0.00	1,532,362.90	104,812.17	21.5	2,253,461.66
1993	1,532,362.90	106,601.28	1,935.99	0.00	1,637,028.19	104,665.29	20.5	2,145,638.45
1994	1,637,028.19	191,847.93	2,250.48	0.00	1,826,625.64	189,597.45	19.5	3,697,150.28
1995	1,826,625.64	230,023.95	4,436.47	0.00	2,052,213.12	225,587.48	18.5	4,173,368.38
1996	2,052,213.12	147,271.94	9,434.57	0.00	2,190,050.49	137,837.37	17.5	2,412,153.98
1997	2,190,050.49	106,419.13	321.67	0.00	2,296,147.95	106,097.46	16.5	1,750,608.09
1998	2,296,147.95	18,882.54	18,882.54	0.00	2,296,147.95	0.00	15.5	0.00
1999	2,296,147.95	0.00	0.00	0.00	2,296,147.95	0.00	14.5	0.00
2000	2,296,147.95	168,724.22	17,919.77	0.00	2,446,952.40	150,804.45	13.5	2,035,860.08
2001	2,446,952.40	98,344.62	896.61	0.00	2,544,400.41	97,448.01	12.5	1,218,100.13
2002	2,544,400.41	112,221.00	17,942.95	0.00	2,638,678.46	94,278.05	11.5	1,084,197.58
2003	2,638,678.46	163,199.17	105.35	0.00	2,801,772.28	163,093.82	10.5	1,712,485.11
2004	2,801,772.28	35,859.35	669.53	0.00	2,836,962.10	35,189.82	9.5	334,303.29
2005	2,836,962.10	173,312.79	0.00	0.00	3,010,274.89	173,312.79	8.5	1,473,158.72
2006	3,010,274.89	24,546.72	492.96	0.00	3,034,328.65	24,053.76	7.5	180,403.20
2007	3,034,328.65	70,918.92	0.00	0.00	3,105,247.57	70,918.92	6.5	460,972.98
2008	3,105,247.57	30,419.46	0.00	0.00	3,135,667.03	30,419.46	5.5	167,307.03
2009	3,135,667.03	2,628,721.04	0.00	0.00	5,764,388.07	2,628,721.04	4.5	11,829,244.68
2010	5,764,388.07	161,597.13	0.00	0.00	5,925,985.20	161,597.13	3.5	565,589.96
2011	5,925,985.20	7,961.25	0.00	0.00	5,933,946.45	7,961.25	2.5	19,903.13
2012	5,933,946.45	16,588.65	0.00	0.00	5,950,535.10	16,588.65	1.5	24,882.98
2013	5,950,535.10	306,397.39	0.00	0.00	6,256,932.49	306,397.39	0.5	153,198.70
		<b>6,354,671.32</b>	<b>97,738.83</b>	<b>0.00</b>		<b>6,256,932.49</b>	<b>12.7</b>	<b>79,710,083.57</b>



CITY GAS COMPANY OF FLORIDA  
 ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
 ACCOUNT NUMBER 382.1 ERTs - METER INSTALLATIONS  
 @ 12/31/13

OPENING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
0.00	19,509.11	0.00	0.00	19,509.11	19,509.11	5.5	107,300.11
19,509.11	6,703,019.41	0.00	0.00	6,722,528.52	6,703,019.41	4.5	30,163,587.35
22,528.52	0.00	0.00	0.00	6,722,528.52	0.00	3.5	0.00
22,528.52	0.00	0.00	0.00	6,722,528.52	0.00	2.5	0.00
22,528.52	0.00	0.00	0.00	6,722,528.52	0.00	1.5	0.00
22,528.52	0.00	0.00	0.00	6,722,528.52	0.00	0.5	0.00
	<b>6,722,528.52</b>	<b>0.00</b>	<b>0.00</b>		<b>6,722,528.52</b>	<b>4.49</b>	<b>30,163,587.35</b>

CITY GAS COMPANY OF FLORIDA  
ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
ACCOUNT NUMBER 383 - REGULATORS  
@ 12/31/13

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1959	0.00	52,918.89	15,506.48	0.00	37,412.41	37,412.41	54.5	2,038,976.35
1960	37,412.41	0.00	0.00	0.00	37,412.41	0.00	53.5	0.00
1961	37,412.41	0.00	0.00	0.00	37,412.41	0.00	52.5	0.00
1962	37,412.41	0.00	0.00	0.00	37,412.41	0.00	51.5	0.00
1963	37,412.41	12.51	0.00	0.00	37,424.92	12.51	50.5	631.76
1964	37,424.92	426.49	270.04	0.00	37,581.37	156.45	49.5	7,744.28
1965	37,581.37	131.62	0.00	0.00	37,712.99	131.62	48.5	6,383.57
1966	37,712.99	4.86	0.00	0.00	37,717.85	4.86	47.5	230.85
1967	37,717.85	1,299.24	26.71	0.00	38,990.38	1,272.53	46.5	59,172.65
1968	38,990.38	216.28	63.93	0.00	39,142.73	152.35	45.5	6,931.93
1969	39,142.73	2,803.33	379.19	0.00	41,566.87	2,424.14	44.5	107,874.23
1970	41,566.87	436.84	187.26	0.00	41,816.45	249.58	43.5	10,856.73
1971	41,816.45	123.38	11.75	0.00	41,928.08	111.63	42.5	4,744.28
1972	41,928.08	4,924.67	2,191.24	0.00	44,661.51	2,733.43	41.5	113,437.35
1973	44,661.51	647.45	45.42	0.00	45,263.54	602.03	40.5	24,382.22
1974	45,263.54	624.91	287.82	0.00	45,600.63	337.09	39.5	13,315.06
1975	45,600.63	7,141.50	1,084.67	0.00	51,657.46	6,056.83	38.5	233,187.96
1976	51,657.46	5,011.82	1,323.04	0.00	55,346.24	3,688.78	37.5	138,329.25
1977	55,346.24	17,811.69	2,224.68	0.00	70,933.25	15,587.01	36.5	568,925.87
1978	70,933.25	5,129.51	2,299.61	0.00	73,763.15	2,829.90	35.5	100,461.45
1979	73,763.15	4,001.29	434.25	0.00	77,330.19	3,567.04	34.5	123,062.88
1980	77,330.19	111,108.05	3,889.17	0.00	184,549.07	107,218.88	33.5	3,591,832.48
1981	184,549.07	49,242.10	2,586.46	0.00	231,204.71	46,655.64	32.5	1,516,308.30
1982	231,204.71	106,691.22	3,032.00	0.00	334,863.93	103,659.22	31.5	3,265,265.43
1983	334,863.93	35,837.48	6,524.37	0.00	364,177.04	29,313.11	30.5	894,049.86
1984	364,177.04	43,723.35	4,280.99	0.00	403,619.40	39,442.36	29.5	1,163,549.62
1985	403,619.40	84,979.95	1,374.35	0.00	487,225.00	83,605.60	28.5	2,382,759.60
1986	487,225.00	19,665.79	523.40	0.00	506,267.39	19,042.39	27.5	523,665.73
1987	506,267.39	19,897.33	2,878.81	0.00	523,285.91	17,018.52	26.5	450,990.78
1988	523,285.91	29,242.03	284.36	0.00	552,243.58	28,957.67	25.5	738,420.59
1989	552,243.58	23,410.63	2,427.50	0.00	573,226.71	20,983.13	24.5	514,086.69
1990	573,226.71	52,558.66	7,086.31	0.00	618,699.06	45,472.35	23.5	1,068,600.23
1991	618,699.06	187,315.58	881.84	0.00	805,132.80	186,433.74	22.5	4,194,759.15
1992	805,132.80	87,439.04	9,891.53	0.00	882,680.31	77,547.51	21.5	1,667,271.47
1993	882,680.31	91,393.11	7,545.29	0.00	966,528.13	83,847.82	20.5	1,718,880.31
1994	966,528.13	171,626.62	46,502.23	0.00	1,091,652.52	125,124.39	19.5	2,439,925.61
1995	1,091,652.52	177,685.87	6,130.44	0.00	1,263,207.95	171,555.43	18.5	3,173,775.46
1996	1,263,207.95	119,293.89	3,229.45	0.00	1,379,272.39	116,064.44	17.5	2,031,127.70
1997	1,379,272.39	127,226.63	59,905.64	0.00	1,446,593.38	67,320.99	16.5	1,110,796.34
1998	1,446,593.38	(9,201.24)	0.00	0.00	1,437,392.14	(9,201.24)	15.5	(142,619.22)
1999	1,437,392.14	0.00	0.00	0.00	1,437,392.14	0.00	14.5	0.00
2000	1,437,392.14	9,993.71	9,993.71	0.00	1,437,392.14	0.00	13.5	0.00
2001	1,437,392.14	138,118.06	42,115.77	0.00	1,533,394.43	96,002.29	12.5	1,200,028.63
2002	1,533,394.43	76,978.26	76,978.26	0.00	1,533,394.43	0.00	11.5	0.00
2003	1,533,394.43	478,203.26	101,759.20	0.00	1,909,838.49	376,444.06	10.5	3,952,662.63
2004	1,909,838.49	87,331.52	6,236.62	0.00	1,990,933.39	81,094.90	9.5	770,401.55
2005	1,990,933.39	(25,821.00)	0.00	0.00	1,965,112.39	(25,821.00)	8.5	(219,478.50)
2006	1,965,112.39	24,600.92	4,789.38	0.00	1,984,923.93	19,811.54	7.5	148,586.55
2007	1,984,923.93	94,360.83	7,258.68	0.00	2,072,026.08	87,102.15	6.5	566,163.98
2008	2,072,026.08	232,623.64	0.00	0.00	2,304,649.72	232,623.64	5.5	1,279,430.02
2009	2,304,649.72	458,714.45	43,949.22	0.00	2,719,414.95	414,765.23	4.5	1,866,443.54
2010	2,719,414.95	321,177.49	47,586.65	0.00	2,993,005.79	273,590.84	3.5	957,567.94
2011	2,993,005.79	140,161.78	59.16	0.00	3,133,108.41	140,102.62	2.5	350,256.55
2012	3,133,108.41	467,110.50	138.26	0.00	3,600,080.65	466,972.24	1.5	700,458.36
2013	3,600,080.65	340,109.36	0.00	0.00	3,940,190.01	340,109.36	0.5	170,054.68
		<b>4,476,366.15</b>	<b>536,175.14</b>	<b>0.00</b>		<b>3,940,190.01</b>	<b>12.1</b>	<b>47,604,670.73</b>

CITY GAS COMPANY OF FLORIDA  
 ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
 ACCOUNT NUMBER 384 - REGULATOR INSTALLATIONS  
 @ 12/31/13

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1959	0.00	26,035.27	276.32	0.00	25,758.95	25,758.95	54.5	1,403,862.78
1960	25,758.95	39.93	0.00	0.00	25,798.88	39.93	53.5	2,136.26
1961	25,798.88	37.40	0.00	0.00	25,836.28	37.40	52.5	1,963.50
1962	25,836.28	78.22	0.00	0.00	25,914.50	78.22	51.5	4,028.33
1963	25,914.50	135.54	0.00	0.00	26,050.04	135.54	50.5	6,844.77
1964	26,050.04	456.40	0.00	0.00	26,506.44	456.40	49.5	22,591.80
1965	26,506.44	261.89	0.00	0.00	26,768.33	261.89	48.5	12,701.67
1966	26,768.33	124.40	0.00	0.00	26,892.73	124.40	47.5	5,909.00
1967	26,892.73	3,764.32	0.00	0.00	30,657.05	3,764.32	46.5	175,040.88
1968	30,657.05	289.20	0.00	0.00	30,946.25	289.20	45.5	13,158.60
1969	30,946.25	3,960.17	2,717.27	0.00	32,189.15	1,242.90	44.5	55,309.05
1970	32,189.15	1,404.51	0.00	0.00	33,593.66	1,404.51	43.5	61,096.19
1971	33,593.66	790.87	53.48	0.00	34,331.05	737.39	42.5	31,339.08
1972	34,331.05	3,833.42	0.00	0.00	38,164.47	3,833.42	41.5	159,086.93
1973	38,164.47	1,570.30	0.00	0.00	39,734.77	1,570.30	40.5	63,597.15
1974	39,734.77	1,573.05	234.33	0.00	41,073.49	1,338.72	39.5	52,879.44
1975	41,073.49	4,861.68	0.00	0.00	45,935.17	4,861.68	38.5	187,174.68
1976	45,935.17	5,226.15	93.39	0.00	51,067.93	5,132.76	37.5	192,478.50
1977	51,067.93	18,376.01	256.75	0.00	69,187.19	18,119.26	36.5	661,352.99
1978	69,187.19	6,445.19	0.00	0.00	75,632.38	6,445.19	35.5	228,804.25
1979	75,632.38	6,709.14	0.00	0.00	82,341.52	6,709.14	34.5	231,465.33
1980	82,341.52	103,370.16	105.48	0.00	185,606.20	103,264.68	33.5	3,459,366.78
1981	185,606.20	39,355.67	362.52	0.00	224,599.35	38,993.15	32.5	1,267,277.38
1982	224,599.35	84,950.82	597.98	0.00	308,952.19	84,352.84	31.5	2,657,114.46
1983	308,952.19	25,972.81	0.00	0.00	334,925.00	25,972.81	30.5	792,170.71
1984	334,925.00	30,627.14	0.00	0.00	365,552.14	30,627.14	29.5	903,500.63
1985	365,552.14	67,968.62	327.62	0.00	433,193.14	67,841.00	28.5	1,927,768.50
1986	433,193.14	11,183.92	0.00	0.00	444,377.06	11,183.92	27.5	307,557.80
1987	444,377.06	17,092.48	43.52	0.00	461,426.02	17,048.96	26.5	451,797.44
1988	461,426.02	22,388.41	15.58	0.00	483,798.85	22,372.83	25.5	570,507.17
1989	483,798.85	25,195.20	9.36	0.00	508,984.69	25,185.84	24.5	617,053.08
1990	508,984.69	39,334.69	61.54	0.00	548,257.84	39,273.15	23.5	922,919.03
1991	548,257.84	127,074.35	500.68	0.00	674,831.51	126,573.67	22.5	2,847,907.58
1992	674,831.51	47,279.16	157.37	0.00	721,953.30	47,121.79	21.5	1,013,118.49
1993	721,953.30	25,567.89	2,934.07	0.00	744,587.12	22,633.82	20.5	463,993.31
1994	744,587.12	82,903.40	1,381.45	0.00	826,109.07	81,521.95	19.5	1,589,678.03
1995	826,109.07	100,536.11	101.30	0.00	926,543.88	100,434.81	18.5	1,858,043.99
1996	926,543.88	62,461.91	124.36	0.00	988,881.43	62,337.55	17.5	1,090,907.13
1997	988,881.43	42,618.99	389.61	0.00	1,031,110.81	42,229.38	16.5	696,784.77
1998	1,031,110.81	0.00	0.00	0.00	1,031,110.81	0.00	15.5	0.00
1999	1,031,110.81	0.00	0.00	0.00	1,031,110.81	0.00	14.5	0.00
2000	1,031,110.81	65,852.95	0.00	0.00	1,096,963.76	65,852.95	13.5	889,014.83
2001	1,096,963.76	42,966.51	137.33	0.00	1,139,792.94	42,829.18	12.5	535,364.75
2002	1,139,792.94	52,265.76	0.00	0.00	1,192,058.70	52,265.76	11.5	601,056.24
2003	1,192,058.70	61,039.57	0.00	0.00	1,253,098.27	61,039.57	10.5	640,915.49
2004	1,253,098.27	25,319.58	0.00	0.00	1,278,417.85	25,319.58	9.5	240,536.01
2005	1,278,417.85	0.00	0.00	0.00	1,278,417.85	0.00	8.5	0.00
2006	1,278,417.85	2,824.12	372.52	0.00	1,280,869.45	2,451.60	7.5	18,387.00
2007	1,280,869.45	2,504.58	0.00	0.00	1,283,374.03	2,504.58	6.5	16,279.77
2008	1,283,374.03	45,896.57	0.00	0.00	1,329,270.60	45,896.57	5.5	252,431.14
2009	1,329,270.60	18,726.42	0.00	0.00	1,347,997.02	18,726.42	4.5	84,268.89
2010	1,347,997.02	89,950.64	0.00	0.00	1,437,947.66	89,950.64	3.5	314,827.24
2011	1,437,947.66	11,060.60	0.00	0.00	1,449,008.26	11,060.60	2.5	27,651.50
2012	1,449,008.26	15,553.97	0.00	0.00	1,464,562.23	15,553.97	1.5	23,330.96
2013	1,464,562.23	162,539.57	0.00	0.00	1,627,101.80	162,539.57	0.5	81,269.79
		<b>1,638,365.63</b>	<b>11,253.83</b>	<b>0.00</b>		<b>1,627,101.80</b>	<b>18.9</b>	<b>30,735,621.07</b>

CITY GAS COMPANY OF FLORIDA  
 ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
 ACCOUNT NUMBER 385 - INDUSTRIAL M & R STATION EQUIPMENT  
 @ 12/31/13

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1961	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1962	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1963	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1964	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1965	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1966	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1967	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1968	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1969	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1970	0.00	7,298.09	0.00	0.00	7,298.09	7,298.09	43.5	317,466.92
1971	7,298.09	0.00	0.00	0.00	7,298.09	0.00	42.5	0.00
1972	7,298.09	0.00	0.00	0.00	7,298.09	0.00	41.5	0.00
1973	7,298.09	0.00	0.00	0.00	7,298.09	0.00	40.5	0.00
1974	7,298.09	0.00	0.00	0.00	7,298.09	0.00	39.5	0.00
1975	7,298.09	0.00	0.00	0.00	7,298.09	0.00	38.5	0.00
1976	7,298.09	0.00	0.00	0.00	7,298.09	0.00	37.5	0.00
1977	7,298.09	0.00	0.00	0.00	7,298.09	0.00	36.5	0.00
1978	7,298.09	1,736.94	0.00	0.00	9,035.03	1,736.94	35.5	61,661.37
1979	9,035.03	6,396.04	0.00	0.00	15,431.07	6,396.04	34.5	220,663.38
1980	15,431.07	2,462.85	0.00	0.00	17,893.92	2,462.85	33.5	82,505.48
1981	17,893.92	17,743.89	0.00	0.00	35,637.81	17,743.89	32.5	576,676.43
1982	35,637.81	2,750.96	0.00	0.00	38,388.77	2,750.96	31.5	86,655.24
1983	38,388.77	40,723.12	0.00	0.00	79,111.89	40,723.12	30.5	1,242,055.16
1984	79,111.89	29,726.28	0.00	0.00	108,838.17	29,726.28	29.5	876,925.26
1985	108,838.17	44,756.86	0.00	0.00	153,595.03	44,756.86	28.5	1,275,570.51
1986	153,595.03	56,417.25	0.00	0.00	210,012.28	56,417.25	27.5	1,551,474.38
1987	210,012.28	101,519.59	0.00	0.00	311,531.87	101,519.59	26.5	2,690,269.14
1988	311,531.87	118,832.17	0.00	0.00	430,364.04	118,832.17	25.5	3,030,220.34
1989	430,364.04	63,310.17	0.00	0.00	493,674.21	63,310.17	24.5	1,551,099.17
1990	493,674.21	221,470.56	0.00	0.00	715,144.77	221,470.56	23.5	5,204,558.16
1991	715,144.77	141,149.81	0.00	0.00	856,294.58	141,149.81	22.5	3,175,870.73
1992	856,294.58	243,086.96	0.00	0.00	1,099,381.54	243,086.96	21.5	5,226,369.64
1993	1,099,381.54	145,276.51	0.00	0.00	1,244,658.05	145,276.51	20.5	2,978,168.46
1994	1,244,658.05	174,897.84	0.00	0.00	1,419,555.89	174,897.84	19.5	3,410,507.88
1995	1,419,555.89	102,033.85	0.00	0.00	1,521,589.74	102,033.85	18.5	1,887,626.23
1996	1,521,589.74	16,595.05	0.00	0.00	1,538,184.79	16,595.05	17.5	290,413.38
1997	1,538,184.79	636,468.88	0.00	0.00	2,174,653.67	636,468.88	16.5	10,501,736.52
1998	2,174,653.67	27,218.11	0.00	0.00	2,201,871.78	27,218.11	15.5	421,880.71
1999	2,201,871.78	227,477.96	0.00	0.00	2,429,349.74	227,477.96	14.5	3,298,430.42
2000	2,429,349.74	278,001.30	0.00	0.00	2,707,351.04	278,001.30	13.5	3,753,017.55
2001	2,707,351.04	17,944.72	0.00	0.00	2,725,295.76	17,944.72	12.5	224,309.00
2002	2,725,295.76	9,625.50	0.00	0.00	2,734,921.26	9,625.50	11.5	110,693.25
2003	2,734,921.26	33,393.88	0.00	0.00	2,768,315.14	33,393.88	10.5	350,635.74
2004	2,768,315.14	16,915.58	0.00	0.00	2,785,230.72	16,915.58	9.5	160,696.01
2005	2,785,230.72	0.00	0.00	0.00	2,785,230.72	0.00	8.5	0.00
2006	2,785,230.72	0.00	0.00	0.00	2,785,230.72	0.00	7.5	0.00
2007	2,785,230.72	0.00	0.00	0.00	2,785,230.72	0.00	6.5	0.00
2008	2,785,230.72	135,675.56	0.00	0.00	2,920,906.28	135,675.56	5.5	746,215.58
2009	2,920,906.28	113,035.13	0.00	0.00	3,033,941.41	113,035.13	4.5	508,658.09
2010	3,033,941.41	8,071.78	0.00	0.00	3,042,013.19	8,071.78	3.5	28,251.23
2011	3,042,013.19	5,631.13	0.00	0.00	3,047,644.32	5,631.13	2.5	14,077.83
2012	3,047,644.32	276.17	0.00	0.00	3,047,920.49	276.17	1.5	414.26
2013	3,047,920.49	0.00	0.00	0.00	3,047,920.49	0.00	0.5	0.00
		<b>3,047,920.49</b>	<b>0.00</b>	<b>0.00</b>		<b>3,047,920.49</b>	<b>18.3</b>	<b>55,855,775.45</b>

CITY GAS COMPANY OF FLORIDA  
 ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
 ACCOUNT NUMBER 387 - OTHER EQUIPMENT  
 @ 12/31/13

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1961	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1962	0.00	2,094.59	0.00	0.00	2,094.59	2,094.59	51.5	107,871.39
1963	2,094.59	0.00	0.00	0.00	2,094.59	0.00	50.5	0.00
1964	2,094.59	0.00	0.00	0.00	2,094.59	0.00	49.5	0.00
1965	2,094.59	0.00	0.00	0.00	2,094.59	0.00	48.5	0.00
1966	2,094.59	3,364.34	0.00	0.00	5,458.93	3,364.34	47.5	159,806.15
1967	5,458.93	2,368.52	0.00	0.00	7,827.45	2,368.52	46.5	110,136.18
1968	7,827.45	7,441.62	0.00	0.00	15,269.07	7,441.62	45.5	338,593.71
1969	15,269.07	5,383.84	0.00	0.00	20,652.91	5,383.84	44.5	239,580.88
1970	20,652.91	1,756.94	0.00	0.00	22,409.85	1,756.94	43.5	76,426.89
1971	22,409.85	4,043.91	0.00	0.00	26,453.76	4,043.91	42.5	171,866.18
1972	26,453.76	1,661.55	0.00	0.00	28,115.31	1,661.55	41.5	68,954.33
1973	28,115.31	2,199.70	0.00	0.00	30,315.01	2,199.70	40.5	89,087.85
1974	30,315.01	541.21	0.00	0.00	30,856.22	541.21	39.5	21,377.80
1975	30,856.22	1,050.17	0.00	0.00	31,906.39	1,050.17	38.5	40,431.55
1976	31,906.39	5,218.04	0.00	0.00	37,124.43	5,218.04	37.5	195,676.50
1977	37,124.43	3,160.82	0.00	0.00	40,285.25	3,160.82	36.5	115,369.93
1978	40,285.25	46,197.53	0.00	0.00	86,482.78	46,197.53	35.5	1,640,012.32
1979	86,482.78	4,908.96	0.00	0.00	91,391.74	4,908.96	34.5	169,359.12
1980	91,391.74	1,490.56	0.00	0.00	92,882.30	1,490.56	33.5	49,933.76
1981	92,882.30	4,511.30	0.00	0.00	97,393.60	4,511.30	32.5	146,617.25
1982	97,393.60	11,641.73	0.00	0.00	109,035.33	11,641.73	31.5	366,714.50
1983	109,035.33	769.23	0.00	0.00	109,804.56	769.23	30.5	23,461.52
1984	109,804.56	24,884.08	0.00	0.00	134,688.64	24,884.08	29.5	734,080.36
1985	134,688.64	0.00	0.00	0.00	134,688.64	0.00	28.5	0.00
1986	134,688.64	3,519.83	0.00	0.00	138,208.47	3,519.83	27.5	96,795.33
1987	138,208.47	0.00	0.00	0.00	138,208.47	0.00	26.5	0.00
1988	138,208.47	0.00	0.00	0.00	138,208.47	0.00	25.5	0.00
1989	138,208.47	1,010.71	0.00	0.00	139,219.18	1,010.71	24.5	24,762.40
1990	139,219.18	7,253.17	0.00	0.00	146,472.35	7,253.17	23.5	170,449.50
1991	146,472.35	3,382.38	0.00	0.00	149,854.73	3,382.38	22.5	76,103.55
1992	149,854.73	0.00	0.00	0.00	149,854.73	0.00	21.5	0.00
1993	149,854.73	0.00	0.00	0.00	149,854.73	0.00	20.5	0.00
1994	149,854.73	2,131.96	0.00	0.00	151,986.69	2,131.96	19.5	41,573.22
1995	151,986.69	0.00	0.00	0.00	151,986.69	0.00	18.5	0.00
1996	151,986.69	0.00	0.00	0.00	151,986.69	0.00	17.5	0.00
1997	151,986.69	0.00	0.00	0.00	151,986.69	0.00	16.5	0.00
1998	151,986.69	0.00	0.00	0.00	151,986.69	0.00	15.5	0.00
1999	151,986.69	0.00	0.00	0.00	151,986.69	0.00	14.5	0.00
2000	151,986.69	0.00	0.00	0.00	151,986.69	0.00	13.5	0.00
2001	151,986.69	0.00	0.00	0.00	151,986.69	0.00	12.5	0.00
2002	151,986.69	2,784.26	0.00	0.00	154,770.95	2,784.26	11.5	32,018.99
2003	154,770.95	3,397.59	0.00	0.00	158,168.54	3,397.59	10.5	35,674.70
2004	158,168.54	20,343.95	0.00	0.00	178,512.49	20,343.95	9.5	193,267.53
2005	178,512.49	58,163.83	0.00	0.00	236,676.32	58,163.83	8.5	494,392.56
2006	236,676.32	3,670.48	0.00	0.00	240,346.80	3,670.48	7.5	27,528.60
2007	240,346.80	63,664.60	0.00	0.00	304,011.40	63,664.60	6.5	413,819.90
2008	304,011.40	216,074.74	0.00	0.00	520,086.14	216,074.74	5.5	1,188,411.07
2009	520,086.14	183,451.66	0.00	0.00	703,537.80	183,451.66	4.5	825,532.47
2010	703,537.80	0.00	0.00	0.00	703,537.80	0.00	3.5	0.00
2011	703,537.80	340.71	0.00	0.00	703,878.51	340.71	2.5	851.78
2012	703,878.51	0.00	0.00	0.00	703,878.51	0.00	1.5	0.00
2013	703,878.51	0.00	0.00	0.00	703,878.51	0.00	0.5	0.00
		<b>703,878.51</b>	<b>0.00</b>	<b>0.00</b>		<b>703,878.51</b>	<b>12.1</b>	<b>8,486,539.77</b>

CITY GAS COMPANY OF FLORIDA  
 ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
 ACCOUNT NUMBER 390 - STRUCTURES AND IMPROVEMENTS  
 @ 12/31/13

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1961	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1962	0.00	265,844.66	265,844.66	0.00	(0.00)	(0.00)	51.5	0.00
1963	(0.00)	3,446.20	3,446.20	0.00	(0.00)	(0.00)	50.5	0.00
1964	(0.00)	49,638.17	49,626.17	0.00	12.00	12.00	49.5	594.00
1965	12.00	67,446.68	67,446.68	0.00	12.00	(0.00)	48.5	0.00
1966	12.00	5,221.47	3,324.21	0.00	1,909.26	1,897.26	47.5	90,119.85
1967	1,909.26	25,140.71	7,924.89	0.00	19,125.08	17,215.82	46.5	800,535.63
1968	19,125.08	3,269.36	2,476.96	0.00	19,917.48	792.40	45.5	36,054.20
1969	19,917.48	11,182.22	11,182.22	0.00	19,917.48	0.00	44.5	0.00
1970	19,917.48	16,028.60	16,028.60	0.00	19,917.48	0.00	43.5	0.00
1971	19,917.48	20,970.34	20,970.34	0.00	19,917.48	0.00	42.5	0.00
1972	19,917.48	665.30	665.30	0.00	19,917.48	(0.00)	41.5	0.00
1973	19,917.48	649.40	649.40	0.00	19,917.48	0.00	40.5	0.00
1974	19,917.48	892.50	892.50	0.00	19,917.48	0.00	39.5	0.00
1975	19,917.48	0.00	0.00	0.00	19,917.48	0.00	38.5	0.00
1976	19,917.48	1,977.99	1,977.99	0.00	19,917.48	0.00	37.5	0.00
1977	19,917.48	0.00	0.00	0.00	19,917.48	0.00	36.5	0.00
1978	19,917.48	0.00	0.00	0.00	19,917.48	0.00	35.5	0.00
1979	19,917.48	1,787.00	0.00	0.00	21,704.48	1,787.00	34.5	61,651.50
1980	21,704.48	10,475.78	10,475.78	0.00	21,704.48	0.00	33.5	0.00
1981	21,704.48	5,378.56	2,818.56	0.00	24,264.48	2,560.00	32.5	83,200.00
1982	24,264.48	7,693.56	7,693.56	0.00	24,264.48	0.00	31.5	0.00
1983	24,264.48	4,281.05	2,056.72	0.00	26,489.81	2,225.33	30.5	67,872.57
1984	26,489.81	2,492.50	2,492.50	0.00	26,489.81	0.00	29.5	0.00
1985	26,489.81	6,718.27	6,718.27	0.00	26,489.81	0.00	28.5	0.00
1986	26,489.81	5,877.50	5,525.00	0.00	26,842.31	352.50	27.5	9,693.75
1987	26,842.31	(363,214.96)	(363,214.96)	0.00	26,842.31	0.00	26.5	0.00
1988	26,842.31	598.50	598.50	0.00	26,842.31	0.00	25.5	0.00
1989	26,842.31	548,260.87	548,260.87	0.00	26,842.31	0.00	24.5	0.00
1990	26,842.31	42,357.02	42,357.02	0.00	26,842.31	0.00	23.5	0.00
1991	26,842.31	23,068.91	23,068.91	0.00	26,842.31	0.00	22.5	0.00
1992	26,842.31	94,367.36	0.00	0.00	121,209.67	94,367.36	21.5	2,028,898.24
1993	121,209.67	671,224.19	3,535.64	0.00	788,898.22	667,688.55	20.5	13,687,615.28
1994	788,898.22	44,007.63	715.00	0.00	832,190.85	43,292.63	19.5	844,206.29
1995	832,190.85	32,102.07	9,339.25	0.00	854,953.67	22,762.82	18.5	421,112.17
1996	854,953.67	2,463.71	2,463.71	0.00	854,953.67	0.00	17.5	0.00
1997	854,953.67	183,542.38	118,859.31	0.00	919,636.74	64,683.07	16.5	1,067,270.66
1998	919,636.74	239,421.94	124,495.46	0.00	1,034,563.22	114,926.48	15.5	1,781,360.44
1999	1,034,563.22	20,857.05	0.00	0.00	1,055,420.27	20,857.05	14.5	302,427.23
2000	1,055,420.27	64,453.80	59,938.28	0.00	1,059,935.79	4,515.52	13.5	60,959.52
2001	1,059,935.79	117,754.07	95,475.88	0.00	1,082,213.98	22,278.19	12.5	278,477.38
2002	1,082,213.98	2,860.95	2,792.00	0.00	1,082,282.93	68.95	11.5	792.93
2003	1,082,282.93	15,675.18	4,799.00	0.00	1,093,159.11	10,876.18	10.5	114,199.89
2004	1,093,159.11	332,648.91	60,482.56	0.00	1,365,325.46	272,166.35	9.5	2,585,580.33
2005	1,365,325.46	1,081.76	0.00	0.00	1,366,407.22	1,081.76	8.5	9,194.96
2006	1,366,407.22	0.00	0.00	0.00	1,366,407.22	0.00	7.5	0.00
2007	1,366,407.22	125,711.20	0.00	0.00	1,492,118.42	125,711.20	6.5	817,122.80
2008	1,492,118.42	0.00	0.00	0.00	1,492,118.42	0.00	5.5	0.00
2009	1,492,118.42	0.00	0.00	0.00	1,492,118.42	0.00	4.5	0.00
2010	1,492,118.42	2,495,628.03	0.00	0.00	3,987,746.45	2,495,628.03	3.5	8,734,698.11
2011	3,987,746.45	0.00	0.00	0.00	3,987,746.45	0.00	2.5	0.00
2012	3,987,746.45	466,560.90	0.00	0.00	4,454,307.35	466,560.90	1.5	699,841.35
2013	4,454,307.35	0.00	0.00	0.00	4,454,307.35	0.00	0.5	0.00
		<b>5,678,509.29</b>	<b>1,224,201.94</b>	<b>0.00</b>		<b>4,454,307.35</b>	<b>7.8</b>	<b>34,583,479.08</b>

CITY GAS COMPANY OF FLORIDA  
 ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
 ACCOUNT NUMBER 391.1 - OFFICE FURNITURE  
 @ 12/31/13

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1961	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1962	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1963	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1964	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1965	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1966	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1967	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1968	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1969	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1970	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1971	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1972	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1973	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00
1974	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1975	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00
1976	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00
1977	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00
1978	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00
1979	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00
1980	0.00	0.00	0.00	0.00	0.00	0.00	33.5	0.00
1981	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00
1982	0.00	0.00	0.00	0.00	0.00	0.00	31.5	0.00
1983	0.00	0.00	0.00	0.00	0.00	0.00	30.5	0.00
1984	0.00	0.00	0.00	0.00	0.00	0.00	29.5	0.00
1985	0.00	13,867.97	13,867.97	0.00	0.00	0.00	28.5	0.00
1986	0.00	114,036.52	210.00	0.00	113,826.52	113,826.52	27.5	3,130,229.30
1987	113,826.52	12,679.16	12,679.16	0.00	113,826.52	0.00	26.5	0.00
1988	113,826.52	1,367.40	1,367.40	0.00	113,826.52	0.00	25.5	0.00
1989	113,826.52	361,311.17	299,150.17	0.00	175,987.52	62,161.00	24.5	1,522,944.50
1990	175,987.52	210,150.54	210,150.54	0.00	175,987.52	0.00	23.5	0.00
1991	175,987.52	27,263.68	2,646.39	0.00	200,604.81	24,617.29	22.5	553,889.03
1992	200,604.81	44,307.45	2,519.46	0.00	242,392.80	41,787.99	21.5	898,441.79
1993	242,392.80	22,174.89	19,918.68	0.00	244,649.01	2,256.21	20.5	46,252.31
1994	244,649.01	(67,267.21)	73,092.01	0.00	104,289.79	(140,359.22)	19.5	(2,737,004.79)
1995	104,289.79	(21,343.82)	1,906.36	0.00	81,039.61	(23,250.18)	18.5	(430,128.33)
1996	81,039.61	102,238.48	79,020.78	0.00	104,257.31	23,217.70	17.5	406,309.75
1997	104,257.31	88,612.67	83,908.67	0.00	108,961.31	4,704.00	16.5	77,616.00
1998	108,961.31	18,876.58	16,734.78	0.00	111,103.11	2,141.80	15.5	33,197.90
1999	111,103.11	38,744.51	29,576.13	0.00	120,271.49	9,168.38	14.5	132,941.51
2000	120,271.49	86,946.87	62,792.40	(17,865.33)	128,560.63	6,289.14	13.5	84,903.39
2001	126,560.63	55,890.25	1,784.48	68,273.14	248,939.54	122,378.91	12.5	1,529,736.38
2002	248,939.54	1,494.97	0.00	(1,445.82)	248,988.69	49.15	11.5	565.23
2003	248,988.69	21,103.77	1,550.64	(5,453.68)	263,088.14	14,099.45	10.5	148,044.23
2004	263,088.14	96,679.06	0.00	(8,024.14)	351,743.06	88,654.92	9.5	842,221.74
2005	351,743.06	10,028.98	0.00	0.00	361,772.04	10,028.98	8.5	85,246.33
2006	361,772.04	0.00	0.00	0.00	361,772.04	0.00	7.5	0.00
2007	361,772.04	0.00	0.00	0.00	361,772.04	0.00	6.5	0.00
2008	361,772.04	17,410.72	8,571.00	(2,472.50)	368,139.26	6,367.22	5.5	35,019.71
2009	368,139.26	39,686.21	0.00	(39,686.21)	368,139.26	0.00	4.5	0.00
2010	368,139.26	1,799.69	0.00	(1,324.72)	368,614.23	474.97	3.5	1,662.40
2011	368,614.23	0.00	0.00	0.00	368,614.23	0.00	2.5	0.00
2012	368,614.23	0.00	0.00	0.00	368,614.23	0.00	1.5	0.00
2013	368,614.23	0.00	0.00	0.00	368,614.23	0.00	0.5	0.00
		<b>1,298,060.51</b>	<b>921,447.02</b>	<b>(7,999.26)</b>		<b>368,614.23</b>	<b>17.3</b>	<b>6,362,088.38</b>

CITY GAS COMPANY OF FLORIDA  
 ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
 ACCOUNT NUMBER 391.2 - OFFICE MACHINES AND EQUIPMENT  
 @ 12/31/13

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1961	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1962	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1963	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1964	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1965	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1966	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1967	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1968	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1969	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1970	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1971	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1972	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1973	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00
1974	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1975	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00
1976	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00
1977	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00
1978	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00
1979	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00
1980	0.00	0.00	0.00	0.00	0.00	0.00	33.5	0.00
1981	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00
1982	0.00	0.00	0.00	0.00	0.00	0.00	31.5	0.00
1983	0.00	0.00	0.00	0.00	0.00	0.00	30.5	0.00
1984	0.00	0.00	0.00	0.00	0.00	0.00	29.5	0.00
1985	0.00	0.00	0.00	0.00	0.00	0.00	28.5	0.00
1986	0.00	31,270.78	31,270.78	0.00	0.00	0.00	27.5	0.00
1987	0.00	4,223.50	4,223.50	0.00	0.00	0.00	26.5	0.00
1988	0.00	39,979.69	39,979.69	0.00	0.00	0.00	25.5	0.00
1989	0.00	0.00	0.00	0.00	0.00	0.00	24.5	0.00
1990	0.00	0.00	0.00	0.00	0.00	0.00	23.5	0.00
1991	0.00	10,194.02	10,194.02	0.00	0.00	0.00	22.5	0.00
1992	0.00	42,803.82	42,803.82	0.00	0.00	0.00	21.5	0.00
1993	0.00	943.72	943.72	0.00	0.00	0.00	20.5	0.00
1994	0.00	(99,251.55)	(99,251.55)	0.00	0.00	0.00	19.5	0.00
1995	0.00	(70,494.28)	(70,494.28)	0.00	0.00	0.00	18.5	0.00
1996	0.00	36,900.87	36,900.87	0.00	0.00	0.00	17.5	0.00
1997	0.00	13,510.73	13,510.73	0.00	0.00	0.00	16.5	0.00
1998	0.00	666,467.52	666,467.52	0.00	0.00	0.00	15.5	0.00
1999	0.00	334,460.75	334,460.75	0.00	0.00	0.00	14.5	0.00
2000	0.00	42,745.57	42,745.57	0.00	0.00	0.00	13.5	0.00
2001	0.00	15,923.54	15,923.54	0.00	0.00	0.00	12.5	0.00
2002	0.00	559.10	559.10	0.00	0.00	0.00	11.5	0.00
2003	0.00	854,709.98	666,437.52	0.00	188,272.46	188,272.46	10.5	1,976,860.83
2004	188,272.46	63,788.83	60,284.96	0.00	191,776.33	3,503.87	9.5	33,286.77
2005	191,776.33	0.00	0.00	0.00	191,776.33	0.00	8.5	0.00
2006	191,776.33	341,089.69	28,725.29	0.00	504,140.73	312,364.40	7.5	2,342,733.00
2007	504,140.73	1,385,509.25	24,518.04	0.00	1,865,131.94	1,360,991.21	6.5	8,846,442.87
2008	1,865,131.94	92,250.21	0.00	0.00	1,957,382.15	92,250.21	5.5	507,376.16
2009	1,957,382.15	12,376.76	0.00	0.00	1,969,758.91	12,376.76	4.5	55,695.42
2010	1,969,758.91	45,073.74	0.00	0.00	2,014,832.65	45,073.74	3.5	157,758.09
2011	2,014,832.65	277,090.83	0.00	0.00	2,291,923.48	277,090.83	2.5	692,727.08
2012	2,291,923.48	26,407.01	0.00	0.00	2,318,330.49	26,407.01	1.5	39,610.52
2013	2,318,330.49	19,508.24	0.00	0.00	2,337,838.73	19,508.24	0.5	9,754.12
		<b>4,188,042.32</b>	<b>1,850,203.59</b>	<b>0.00</b>		<b>2,337,838.73</b>	<b>6.3</b>	<b>14,662,244.86</b>



CITY GAS COMPANY OF FLORIDA  
 ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
 ACCOUNT NUMBER 391.3 - SOFTWARE  
 @ 12/31/13

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1961	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1962	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1963	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1964	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1965	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1966	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1967	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1968	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1969	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1970	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1971	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1972	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1973	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00
1974	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1975	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00
1976	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00
1977	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00
1978	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00
1979	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00
1980	0.00	0.00	0.00	0.00	0.00	0.00	33.5	0.00
1981	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00
1982	0.00	0.00	0.00	0.00	0.00	0.00	31.5	0.00
1983	0.00	0.00	0.00	0.00	0.00	0.00	30.5	0.00
1984	0.00	0.00	0.00	0.00	0.00	0.00	29.5	0.00
1985	0.00	0.00	0.00	0.00	0.00	0.00	28.5	0.00
1986	0.00	0.00	0.00	0.00	0.00	0.00	27.5	0.00
1987	0.00	0.00	0.00	0.00	0.00	0.00	26.5	0.00
1988	0.00	0.00	0.00	0.00	0.00	0.00	25.5	0.00
1989	0.00	0.00	0.00	0.00	0.00	0.00	24.5	0.00
1990	0.00	0.00	0.00	0.00	0.00	0.00	23.5	0.00
1991	0.00	0.00	0.00	0.00	0.00	0.00	22.5	0.00
1992	0.00	0.00	0.00	0.00	0.00	0.00	21.5	0.00
1993	0.00	0.00	0.00	0.00	0.00	0.00	20.5	0.00
1994	0.00	0.00	0.00	0.00	0.00	0.00	19.5	0.00
1995	0.00	0.00	0.00	0.00	0.00	0.00	18.5	0.00
1996	0.00	0.00	0.00	0.00	0.00	0.00	17.5	0.00
1997	0.00	0.00	0.00	0.00	0.00	0.00	16.5	0.00
1998	0.00	0.00	0.00	0.00	0.00	0.00	15.5	0.00
1999	0.00	0.00	0.00	0.00	0.00	0.00	14.5	0.00
2000	0.00	1,650.66	1,650.66	0.00	0.00	0.00	13.5	0.00
2001	0.00	0.00	0.00	0.00	0.00	0.00	12.5	0.00
2002	0.00	0.00	0.00	0.00	0.00	0.00	11.5	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	10.5	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	9.5	0.00
2005	0.00	3,037.50	0.00	0.00	3,037.50	3,037.50	8.5	25,818.75
2006	3,037.50	909,376.48	0.00	1,194,412.13	2,106,826.11	2,103,788.61	7.5	15,778,414.58
2007	2,106,826.11	4,639,924.97	0.00	209,362.52	6,956,113.60	4,849,287.49	6.5	31,520,368.69
2008	6,956,113.60	602,245.87	0.00	84,906.90	7,643,266.37	687,152.77	5.5	3,779,340.24
2009	7,643,266.37	804,349.35	0.00	28,716.26	8,476,331.98	833,065.61	4.5	3,748,795.25
2010	8,476,331.98	334,197.68	0.00	106,093.70	8,916,623.36	440,291.38	3.5	1,541,019.83
2011	8,916,623.36	859,300.08	0.00	79,809.19	9,855,732.63	939,109.27	2.5	2,347,773.18
2012	9,855,732.63	47,374.70	0.00	0.00	9,903,107.33	47,374.70	1.5	71,062.05
2013	9,903,107.33	322,181.85	0.00	0.00	10,225,289.18	322,181.85	0.5	161,090.93
		<b>8,523,639.14</b>	<b>1,650.66</b>	<b>1,703,300.70</b>		<b>10,225,289.18</b>	<b>5.8</b>	<b>58,973,683.50</b>

CITY GAS COMPANY OF FLORIDA  
 ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
 ACCOUNT NUMBER 392 - TRANSPORTATION  
 @ 12/31/13

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1961	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1962	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1963	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1964	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1965	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1966	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1967	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1968	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1969	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1970	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1971	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1972	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1973	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00
1974	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1975	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00
1976	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00
1977	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00
1978	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00
1979	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00
1980	0.00	0.00	0.00	0.00	0.00	0.00	33.5	0.00
1981	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00
1982	0.00	0.00	0.00	0.00	0.00	0.00	31.5	0.00
1983	0.00	0.00	0.00	0.00	0.00	0.00	30.5	0.00
1984	0.00	0.00	0.00	0.00	0.00	0.00	29.5	0.00
1985	0.00	12,225.02	0.00	0.00	12,225.02	12,225.02	28.5	348,413.07
1986	12,225.02	0.00	0.00	0.00	12,225.02	0.00	27.5	0.00
1987	12,225.02	0.00	0.00	0.00	12,225.02	0.00	26.5	0.00
1988	12,225.02	0.00	0.00	0.00	12,225.02	0.00	25.5	0.00
1989	12,225.02	0.00	0.00	0.00	12,225.02	0.00	24.5	0.00
1990	12,225.02	0.00	0.00	0.00	12,225.02	0.00	23.5	0.00
1991	12,225.02	0.00	0.00	0.00	12,225.02	0.00	22.5	0.00
1992	12,225.02	6,272.12	6,272.12	0.00	12,225.02	0.00	21.5	0.00
1993	12,225.02	0.00	0.00	0.00	12,225.02	0.00	20.5	0.00
1994	12,225.02	143,708.50	17,833.71	0.00	138,099.81	125,874.79	19.5	2,454,558.41
1995	138,099.81	0.00	0.00	0.00	138,099.81	0.00	18.5	0.00
1996	138,099.81	206,995.45	206,995.45	0.00	138,099.81	0.00	17.5	0.00
1997	138,099.81	204,633.84	191,575.39	0.00	151,158.26	13,058.45	16.5	215,464.43
1998	151,158.26	522,743.19	513,916.87	0.00	159,984.58	8,826.32	15.5	136,807.96
1999	159,984.58	478,924.75	476,614.37	0.00	162,294.96	2,310.38	14.5	33,500.51
2000	162,294.96	600,662.87	578,478.92	0.00	184,478.91	22,183.95	13.5	299,483.32
2001	184,478.91	26,795.20	26,795.20	0.00	184,478.91	0.00	12.5	0.00
2002	184,478.91	5,598.39	5,598.39	0.00	184,478.91	0.00	11.5	0.00
2003	184,478.91	710,313.74	709,343.68	0.00	185,448.97	970.06	10.5	10,185.63
2004	185,448.97	705,481.23	568,865.02	0.00	322,065.18	136,616.21	9.5	1,297,854.00
2005	322,065.18	57,955.62	0.00	0.00	380,020.80	57,955.62	8.5	492,622.77
2006	380,020.80	51,728.00	24,678.89	0.00	407,069.91	27,049.11	7.5	202,868.33
2007	407,069.91	164,441.25	0.00	0.00	571,511.16	164,441.25	6.5	1,068,868.13
2008	571,511.16	28,952.69	0.00	0.00	600,463.85	28,952.69	5.5	159,239.80
2009	600,463.85	412,172.35	0.00	0.00	1,012,636.20	412,172.35	4.5	1,854,775.58
2010	1,012,636.20	225,199.54	0.00	0.00	1,237,835.74	225,199.54	3.5	788,198.39
2011	1,237,835.74	113,687.80	0.00	0.00	1,351,523.54	113,687.80	2.5	284,219.50
2012	1,351,523.54	127,224.65	0.00	0.00	1,478,748.19	127,224.65	1.5	190,836.98
2013	1,478,748.19	32,773.74	0.00	0.00	1,511,521.93	32,773.74	0.5	16,386.87
		<b>4,838,489.94</b>	<b>3,326,968.01</b>	<b>0.00</b>		<b>1,511,521.93</b>	<b>6.5</b>	<b>9,854,283.68</b>

CITY GAS COMPANY OF FLORIDA  
 ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
 ACCOUNT NUMBER 393 - STORES EQUIPMENT  
 @ 12/31/13

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1961	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1962	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1963	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1964	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1965	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1966	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1967	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1968	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1969	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1970	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1971	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1972	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1973	0.00	6,099.60	6,099.60	0.00	0.00	0.00	40.5	0.00
1974	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1975	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00
1976	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00
1977	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00
1978	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00
1979	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00
1980	0.00	0.00	0.00	0.00	0.00	0.00	33.5	0.00
1981	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00
1982	0.00	0.00	0.00	0.00	0.00	0.00	31.5	0.00
1983	0.00	0.00	0.00	0.00	0.00	0.00	30.5	0.00
1984	0.00	0.00	0.00	0.00	0.00	0.00	29.5	0.00
1985	0.00	0.00	0.00	0.00	0.00	0.00	28.5	0.00
1986	0.00	0.00	0.00	0.00	0.00	0.00	27.5	0.00
1987	0.00	0.00	0.00	0.00	0.00	0.00	26.5	0.00
1988	0.00	0.00	0.00	0.00	0.00	0.00	25.5	0.00
1989	0.00	0.00	0.00	0.00	0.00	0.00	24.5	0.00
1990	0.00	0.00	0.00	0.00	0.00	0.00	23.5	0.00
1991	0.00	0.00	0.00	0.00	0.00	0.00	22.5	0.00
1992	0.00	4,500.00	4,500.00	0.00	0.00	0.00	21.5	0.00
1993	0.00	0.00	0.00	0.00	0.00	0.00	20.5	0.00
1994	0.00	0.00	0.00	0.00	0.00	0.00	19.5	0.00
1995	0.00	0.00	0.00	0.00	0.00	0.00	18.5	0.00
1996	0.00	0.00	0.00	0.00	0.00	0.00	17.5	0.00
1997	0.00	0.00	0.00	0.00	0.00	0.00	16.5	0.00
1998	0.00	0.00	0.00	0.00	0.00	0.00	15.5	0.00
1999	0.00	0.00	0.00	0.00	0.00	0.00	14.5	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	13.5	0.00
2001	0.00	2,922.42	0.00	0.00	2,922.42	2,922.42	12.5	36,530.25
2002	2,922.42	0.00	0.00	0.00	2,922.42	0.00	11.5	0.00
2003	2,922.42	0.00	0.00	0.00	2,922.42	0.00	10.5	0.00
2004	2,922.42	0.00	0.00	0.00	2,922.42	0.00	9.5	0.00
2005	2,922.42	0.00	0.00	0.00	2,922.42	0.00	8.5	0.00
2006	2,922.42	0.00	0.00	0.00	2,922.42	0.00	7.5	0.00
2007	2,922.42	0.00	0.00	0.00	2,922.42	0.00	6.5	0.00
2008	2,922.42	0.00	0.00	0.00	2,922.42	0.00	5.5	0.00
2009	2,922.42	0.00	0.00	0.00	2,922.42	0.00	4.5	0.00
2010	2,922.42	0.00	0.00	0.00	2,922.42	0.00	3.5	0.00
2011	2,922.42	0.00	0.00	0.00	2,922.42	0.00	2.5	0.00
2012	2,922.42	0.00	0.00	0.00	2,922.42	0.00	1.5	0.00
2013	2,922.42	0.00	0.00	0.00	2,922.42	0.00	0.5	0.00
		<b>13,522.02</b>	<b>10,599.60</b>	<b>0.00</b>		<b>2,922.42</b>	<b>12.5</b>	<b>36,530.25</b>

CITY GAS COMPANY OF FLORIDA  
 ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
 ACCOUNT NUMBER 384 - SMALL TOOLS  
 @ 12/31/13

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1961	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1962	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1963	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1964	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1965	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1966	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1967	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1968	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1969	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1970	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1971	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1972	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1973	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00
1974	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1975	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00
1976	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00
1977	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00
1978	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00
1979	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00
1980	0.00	0.00	0.00	0.00	0.00	0.00	33.5	0.00
1981	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00
1982	0.00	0.00	0.00	0.00	0.00	0.00	31.5	0.00
1983	0.00	1,447.32	1,447.32	0.00	0.00	0.00	30.5	0.00
1984	0.00	0.00	0.00	0.00	0.00	0.00	29.5	0.00
1985	0.00	0.00	0.00	0.00	0.00	0.00	28.5	0.00
1986	0.00	21,123.54	0.00	0.00	21,123.54	21,123.54	27.5	580,897.35
1987	21,123.54	21,956.41	0.00	0.00	43,079.95	21,956.41	26.5	581,844.87
1988	43,079.95	0.00	0.00	0.00	43,079.95	0.00	25.5	0.00
1989	43,079.95	1,476.24	0.00	0.00	44,556.19	1,476.24	24.5	36,167.88
1990	44,556.19	12,564.64	0.00	0.00	57,120.83	12,564.64	23.5	295,269.04
1991	57,120.83	22,889.22	0.00	0.00	80,010.05	22,889.22	22.5	515,007.45
1992	80,010.05	28,190.36	0.00	0.00	108,200.41	28,190.36	21.5	606,092.74
1993	108,200.41	23,438.82	0.00	0.00	131,639.23	23,438.82	20.5	480,495.81
1994	131,639.23	45,357.71	0.00	0.00	176,996.94	45,357.71	19.5	884,475.35
1995	176,996.94	23,340.66	0.00	0.00	200,337.60	23,340.66	18.5	431,802.21
1996	200,337.60	14,996.25	0.00	0.00	215,333.85	14,996.25	17.5	262,434.38
1997	215,333.85	11,340.32	0.00	0.00	226,674.17	11,340.32	16.5	187,115.28
1998	226,674.17	75,281.09	0.00	0.00	301,955.26	75,281.09	15.5	1,166,856.90
1999	301,955.26	173,935.94	2,124.68	0.00	473,766.52	171,811.26	14.5	2,491,263.27
2000	473,766.52	149,310.16	3,615.62	0.00	619,461.06	145,694.54	13.5	1,966,876.29
2001	619,461.06	(1,236.17)	0.00	0.00	618,224.89	(1,236.17)	12.5	(15,452.13)
2002	618,224.89	5,988.76	0.00	0.00	624,213.65	5,988.76	11.5	68,870.74
2003	624,213.65	8,520.41	0.00	0.00	632,734.06	8,520.41	10.5	89,464.31
2004	632,734.06	166,796.85	0.00	0.00	799,530.91	166,796.85	9.5	1,584,570.08
2005	799,530.91	3,168.50	0.00	0.00	802,699.41	3,168.50	8.5	26,932.25
2006	802,699.41	268,963.88	0.00	0.00	1,071,663.29	268,963.88	7.5	2,017,229.10
2007	1,071,663.29	0.00	0.00	0.00	1,071,663.29	0.00	6.5	0.00
2008	1,071,663.29	129,372.93	0.00	0.00	1,201,036.22	129,372.93	5.5	711,551.12
2009	1,201,036.22	90,063.74	0.00	0.00	1,291,099.96	90,063.74	4.5	405,286.83
2010	1,291,099.96	150,174.15	0.00	0.00	1,441,274.11	150,174.15	3.5	525,609.53
2011	1,441,274.11	56,754.01	0.00	0.00	1,498,028.12	56,754.01	2.5	141,885.03
2012	1,498,028.12	55,729.48	0.00	0.00	1,553,757.60	55,729.48	1.5	83,594.22
2013	1,553,757.60	90,188.48	0.00	0.00	1,643,946.08	90,188.48	0.5	45,094.24
		<b>1,651,133.70</b>	<b>7,187.62</b>	<b>0.00</b>		<b>1,643,946.08</b>	<b>9.8</b>	<b>16,171,234.14</b>

CITY GAS COMPANY OF FLORIDA  
 ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
 ACCOUNT NUMBER 395 - LABORATORY EQUIPMENT  
 @ 12/31/13

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1961	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1962	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1963	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1964	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1965	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1966	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1967	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1968	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1969	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1970	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1971	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1972	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1973	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00
1974	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1975	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00
1976	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00
1977	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00
1978	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00
1979	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00
1980	0.00	0.00	0.00	0.00	0.00	0.00	33.5	0.00
1981	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00
1982	0.00	0.00	0.00	0.00	0.00	0.00	31.5	0.00
1983	0.00	0.00	0.00	0.00	0.00	0.00	30.5	0.00
1984	0.00	0.00	0.00	0.00	0.00	0.00	29.5	0.00
1985	0.00	0.00	0.00	0.00	0.00	0.00	28.5	0.00
1986	0.00	1,659.91	0.00	0.00	1,659.91	1,659.91	27.5	45,647.53
1987	1,659.91	0.00	0.00	0.00	1,659.91	0.00	26.5	0.00
1988	1,659.91	0.00	0.00	0.00	1,659.91	0.00	25.5	0.00
1989	1,659.91	0.00	0.00	0.00	1,659.91	0.00	24.5	0.00
1990	1,659.91	2,374.50	0.00	0.00	4,034.41	2,374.50	23.5	55,800.75
1991	4,034.41	0.00	0.00	0.00	4,034.41	0.00	22.5	0.00
1992	4,034.41	0.00	0.00	0.00	4,034.41	0.00	21.5	0.00
1993	4,034.41	0.00	0.00	0.00	4,034.41	0.00	20.5	0.00
1994	4,034.41	0.00	0.00	0.00	4,034.41	0.00	19.5	0.00
1995	4,034.41	0.00	0.00	0.00	4,034.41	0.00	18.5	0.00
1996	4,034.41	0.00	0.00	0.00	4,034.41	0.00	17.5	0.00
1997	4,034.41	0.00	0.00	0.00	4,034.41	0.00	16.5	0.00
1998	4,034.41	0.00	0.00	0.00	4,034.41	0.00	15.5	0.00
1999	4,034.41	0.00	0.00	0.00	4,034.41	0.00	14.5	0.00
2000	4,034.41	0.00	0.00	0.00	4,034.41	0.00	13.5	0.00
2001	4,034.41	0.00	0.00	0.00	4,034.41	0.00	12.5	0.00
2002	4,034.41	0.00	0.00	0.00	4,034.41	0.00	11.5	0.00
2003	4,034.41	0.00	0.00	0.00	4,034.41	0.00	10.5	0.00
2004	4,034.41	0.00	0.00	0.00	4,034.41	0.00	9.5	0.00
2005	4,034.41	0.00	0.00	0.00	4,034.41	0.00	8.5	0.00
2006	4,034.41	0.00	0.00	0.00	4,034.41	0.00	7.5	0.00
2007	4,034.41	0.00	0.00	0.00	4,034.41	0.00	6.5	0.00
2008	4,034.41	0.00	0.00	0.00	4,034.41	0.00	5.5	0.00
2009	4,034.41	0.00	0.00	0.00	4,034.41	0.00	4.5	0.00
2010	4,034.41	0.00	0.00	0.00	4,034.41	0.00	3.5	0.00
2011	4,034.41	0.00	0.00	0.00	4,034.41	0.00	2.5	0.00
2012	4,034.41	0.00	0.00	0.00	4,034.41	0.00	1.5	0.00
2013	4,034.41	0.00	0.00	0.00	4,034.41	0.00	0.5	0.00
		<b>4,034.41</b>	<b>0.00</b>	<b>0.00</b>		<b>4,034.41</b>	<b>25.1</b>	<b>101,448.28</b>

CITY GAS COMPANY OF FLORIDA  
 ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
 ACCOUNT NUMBER 396 - POWER OPERATED EQUIPMENT  
 @ 12/31/13

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
2009	0.00	21,947.88	0.00	0.00	21,947.88	21,947.88	4.5	98,765.46
2010	21,947.88	26,906.50	0.00	0.00	48,854.38	26,906.50	3.5	94,172.75
2011	48,854.38	0.00	0.00	0.00	48,854.38	0.00	2.5	0.00
2012	48,854.38	0.00	0.00	0.00	48,854.38	0.00	1.5	0.00
2013	48,854.38	0.00	0.00	0.00	48,854.38	0.00	0.5	0.00
		<b>48,854.38</b>	<b>0.00</b>	<b>0.00</b>		<b>48,854.38</b>	<b>3.9</b>	<b>192,938.21</b>

CITY GAS COMPANY OF FLORIDA  
 ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
 ACCOUNT NUMBER 397 - COMMUNICATION EQUIPMENT  
 @ 12/31/13

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1961	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1962	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1963	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1964	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1965	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1966	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1967	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1968	0.00	869.27	0.00	0.00	869.27	869.27	45.5	39,551.79
1969	869.27	3,693.14	3,125.42	0.00	1,436.99	567.72	44.5	25,263.54
1970	1,436.99	0.00	0.00	0.00	1,436.99	0.00	43.5	0.00
1971	1,436.99	47.43	0.00	0.00	1,484.42	47.43	42.5	2,015.78
1972	1,484.42	3,892.35	3,892.35	0.00	1,484.42	0.00	41.5	0.00
1973	1,484.42	2,452.31	0.00	0.00	3,936.73	2,452.31	40.5	99,318.56
1974	3,936.73	460.04	165.36	0.00	4,231.41	294.68	39.5	11,639.86
1975	4,231.41	0.00	0.00	0.00	4,231.41	0.00	38.5	0.00
1976	4,231.41	194.93	194.93	0.00	4,231.41	0.00	37.5	0.00
1977	4,231.41	1,231.88	1,231.88	0.00	4,231.41	0.00	36.5	0.00
1978	4,231.41	0.00	0.00	0.00	4,231.41	0.00	35.5	0.00
1979	4,231.41	0.00	0.00	0.00	4,231.41	0.00	34.5	0.00
1980	4,231.41	0.00	0.00	0.00	4,231.41	0.00	33.5	0.00
1981	4,231.41	4,374.48	4,374.48	0.00	4,231.41	0.00	32.5	0.00
1982	4,231.41	13,576.54	13,576.54	0.00	4,231.41	0.00	31.5	0.00
1983	4,231.41	15,271.91	1,483.65	0.00	18,019.67	13,788.26	30.5	420,541.93
1984	18,019.67	2,709.00	0.00	0.00	20,728.67	2,709.00	29.5	79,915.50
1985	20,728.67	311.85	311.85	0.00	20,728.67	0.00	28.5	0.00
1986	20,728.67	4,410.00	4,410.00	0.00	20,728.67	0.00	27.5	0.00
1987	20,728.67	70,425.18	68,020.68	0.00	23,133.17	2,404.50	26.5	63,719.25
1988	23,133.17	24,366.81	24,366.81	0.00	23,133.17	0.00	25.5	0.00
1989	23,133.17	3,278.58	3,278.58	0.00	23,133.17	0.00	24.5	0.00
1990	23,133.17	25,736.67	25,736.67	0.00	23,133.17	0.00	23.5	0.00
1991	23,133.17	28,585.01	28,585.01	0.00	23,133.17	0.00	22.5	0.00
1992	23,133.17	16,970.26	15,548.20	0.00	24,555.23	1,422.06	21.5	30,574.29
1993	24,555.23	26,221.73	24,661.31	0.00	26,115.65	1,560.42	20.5	31,988.61
1994	26,115.65	66,980.73	66,980.73	0.00	26,115.65	0.00	19.5	0.00
1995	26,115.65	41,341.89	38,004.94	0.00	29,452.60	3,336.95	18.5	61,733.57
1996	29,452.60	58,272.58	16,926.36	0.00	70,798.82	41,346.22	17.5	723,558.85
1997	70,798.82	32,034.00	4,200.00	0.00	98,632.82	27,834.00	16.5	459,261.00
1998	98,632.82	453,495.02	48,288.11	0.00	503,839.73	405,206.91	15.5	6,280,707.11
1999	503,839.73	32,186.88	1,038.70	0.00	534,987.91	31,148.18	14.5	451,648.61
2000	534,987.91	237,602.39	0.00	0.00	772,590.30	237,602.39	13.5	3,207,632.27
2001	772,590.30	108,204.27	0.00	0.00	880,794.57	108,204.27	12.5	1,352,553.38
2002	880,794.57	16,486.39	0.00	0.00	897,280.96	16,486.39	11.5	189,593.49
2003	897,280.96	29,583.35	0.00	0.00	926,864.31	29,583.35	10.5	310,625.18
2004	926,864.31	8,471.80	8,471.80	0.00	926,864.31	0.00	9.5	0.00
2005	926,864.31	22,255.00	0.00	0.00	949,119.31	22,255.00	8.5	189,167.50
2006	949,119.31	0.00	0.00	0.00	949,119.31	0.00	7.5	0.00
2007	949,119.31	0.00	0.00	0.00	949,119.31	0.00	6.5	0.00
2008	949,119.31	340.35	0.00	0.00	949,459.66	340.35	5.5	1,871.93
2009	949,459.66	59,359.73	0.00	0.00	1,008,819.39	59,359.73	4.5	267,118.79
2010	1,008,819.39	0.00	0.00	0.00	1,008,819.39	0.00	3.5	0.00
2011	1,008,819.39	0.00	0.00	0.00	1,008,819.39	0.00	2.5	0.00
2012	1,008,819.39	0.00	0.00	0.00	1,008,819.39	0.00	1.5	0.00
2013	1,008,819.39	0.00	0.00	0.00	1,008,819.39	0.00	0.5	0.00
		<b>1,415,693.75</b>	<b>406,874.36</b>	<b>0.00</b>		<b>1,008,819.39</b>	<b>14.2</b>	<b>14,300,000.79</b>

CITY GAS COMPANY OF FLORIDA  
 ANALYSIS OF HISTORICAL PLANT ACCOUNTING  
 ACCOUNT NUMBER 398 - MISCELLANEOUS EQUIPMENT  
 @ 12/31/13

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1961	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1962	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1963	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1964	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1965	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1966	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1967	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1968	0.00	1,327.49	0.00	0.00	1,327.49	1,327.49	45.5	60,400.80
1969	1,327.49	0.00	0.00	0.00	1,327.49	0.00	44.5	0.00
1970	1,327.49	0.00	0.00	0.00	1,327.49	0.00	43.5	0.00
1971	1,327.49	0.00	0.00	0.00	1,327.49	0.00	42.5	0.00
1972	1,327.49	0.00	0.00	0.00	1,327.49	0.00	41.5	0.00
1973	1,327.49	0.00	0.00	0.00	1,327.49	0.00	40.5	0.00
1974	1,327.49	0.00	0.00	0.00	1,327.49	0.00	39.5	0.00
1975	1,327.49	0.00	0.00	0.00	1,327.49	0.00	38.5	0.00
1976	1,327.49	0.00	0.00	0.00	1,327.49	0.00	37.5	0.00
1977	1,327.49	0.00	0.00	0.00	1,327.49	0.00	36.5	0.00
1978	1,327.49	0.00	0.00	0.00	1,327.49	0.00	35.5	0.00
1979	1,327.49	0.00	0.00	0.00	1,327.49	0.00	34.5	0.00
1980	1,327.49	0.00	0.00	0.00	1,327.49	0.00	33.5	0.00
1981	1,327.49	0.00	0.00	0.00	1,327.49	0.00	32.5	0.00
1982	1,327.49	366.08	0.00	0.00	1,693.57	366.08	31.5	11,531.52
1983	1,693.57	0.00	0.00	0.00	1,693.57	0.00	30.5	0.00
1984	1,693.57	0.00	0.00	0.00	1,693.57	0.00	29.5	0.00
1985	1,693.57	0.00	0.00	0.00	1,693.57	0.00	28.5	0.00
1986	1,693.57	956.28	0.00	0.00	2,649.85	956.28	27.5	26,297.70
1987	2,649.85	0.00	0.00	0.00	2,649.85	0.00	26.5	0.00
1988	2,649.85	0.00	0.00	0.00	2,649.85	0.00	25.5	0.00
1989	2,649.85	0.00	0.00	0.00	2,649.85	0.00	24.5	0.00
1990	2,649.85	3,042.20	0.00	0.00	5,692.05	3,042.20	23.5	71,491.70
1991	5,692.05	0.00	0.00	0.00	5,692.05	0.00	22.5	0.00
1992	5,692.05	2,017.00	0.00	0.00	7,709.05	2,017.00	21.5	43,365.50
1993	7,709.05	1,355.00	0.00	0.00	9,064.05	1,355.00	20.5	27,777.50
1994	9,064.05	9,158.86	837.00	0.00	17,385.91	8,321.86	19.5	162,276.27
1995	17,385.91	6,449.50	0.00	0.00	23,835.41	6,449.50	18.5	119,315.75
1996	23,835.41	8,693.94	2,545.35	0.00	29,984.00	6,148.59	17.5	107,600.33
1997	29,984.00	2,090.30	621.22	0.00	31,453.08	1,469.08	16.5	24,239.82
1998	31,453.08	2,773.93	0.00	0.00	34,227.01	2,773.93	15.5	42,995.92
1999	34,227.01	10,656.36	745.49	0.00	44,137.88	9,910.87	14.5	143,707.62
2000	44,137.88	58,946.84	0.00	0.00	103,084.72	58,946.84	13.5	795,782.34
2001	103,084.72	88,642.38	0.00	0.00	191,727.10	88,642.38	12.5	1,108,029.75
2002	191,727.10	104.08	0.00	0.00	191,831.18	104.08	11.5	1,196.92
2003	191,831.18	46,361.36	0.00	0.00	238,192.54	46,361.36	10.5	486,794.28
2004	238,192.54	53,686.82	13,284.03	0.00	278,595.33	40,402.79	9.5	383,826.51
2005	278,595.33	69,097.42	0.00	0.00	347,692.75	69,097.42	8.5	587,328.07
2006	347,692.75	14,553.00	0.00	0.00	362,245.75	14,553.00	7.5	109,147.50
2007	362,245.75	96,084.43	0.00	0.00	458,330.18	96,084.43	6.5	624,548.80
2008	458,330.18	249,448.12	0.00	0.00	707,778.30	249,448.12	5.5	1,371,964.66
2009	707,778.30	0.00	0.00	0.00	707,778.30	0.00	4.5	0.00
2010	707,778.30	21,367.79	0.00	0.00	729,146.09	21,367.79	3.5	74,787.27
2011	729,146.09	64,986.14	0.00	0.00	794,132.23	64,986.14	2.5	162,465.35
2012	794,132.23	49,420.24	0.00	0.00	843,552.47	49,420.24	1.5	74,130.36
2013	843,552.47	40,563.14	0.00	0.00	884,115.61	40,563.14	0.5	20,281.57
		<b>902,148.70</b>	<b>18,033.09</b>	<b>0.00</b>		<b>884,115.61</b>	<b>7.5</b>	<b>6,641,283.81</b>