

## BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for general rate	)	DOCKET NO. 900623-GU
Relief by South Florida Natural Gas	)	ORDER NO. 24608
Company	)	ISSUED: 06/03/91
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The following Commissioners participated in the disposition of this matter:

BETTY EASLEY  
GERALD L. GUNTER

ORDER GRANTING CERTAIN INCREASES

BY THE COMMISSION:

Pursuant to Notice, the Florida Public Service Commission held a public hearing on this matter in Tallahassee, Florida, on May 14, 1991. Having considered the record in this proceeding, the Commission now enters its Final Order.

Background

On November 16, 1990, South Florida Natural Gas Company (SFNG, or the Company) filed a petition for a revenue increase of \$509,765 per annum, based upon a projected test year ending December 31, 1991. The petition states that this increase should afford the company an opportunity to earn a fair and reasonable rate of return of 12.89%. The Company also filed a separate petition for interim rate relief under Section 366.071, Florida Statutes. On February 4, 1991, the Commission by Order number 24056 granted an interim increase of \$297,577 and suspended the permanent increase pending a formal hearing on the petition.

A Customer Service hearing was held in New Smyrna Beach, Florida on March 7, 1991.

On April 12, 1991, a prehearing conference was held. SFNG indicated agreement with the staff positions on all the issues. Therefore, all factual issues in this proceedings have been stipulated. The stipulation was accepted and approved at the hearing held May 14, 1991.

DOCUMENT NUMBER-DATE

05517 JUN -3 1991

FSC-RECORDS/REPORTING

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I. TEST YEAR RATE BASE - ATTACHMENT 1

The utility's rate base is the investment upon which it is entitled to earn a return. Once a rate base has been established, the test-year expenses and rate of return are established. The revenue requirement can then be calculated by multiplication. The stipulated test year rate base for SFNG is \$1,300,600 including the adjustments shown below.

1. We find that adjustments should be made to the following accounts to reflect changes in non-utility allocation:

<u>Account</u>	<u>Plant</u>	<u>Accumulated Depreciation</u>	<u>Depreciation Expense</u>
391	356	235	12
491	218	183	14
392	( 72)	(25)	( 9)
394	( 50)	(42)	( 3)
397	<u>396</u>	<u>274</u>	<u>20</u>
Total	848	624	34

2. We find that Account 397 (Communication Equipment) should be reduced by \$7,920, Accumulated Depreciation should be reduced by \$6,827, and the related Depreciation Expense should be increased by \$2,309 to reflect the retirement of this plant equipment in the projected test year.

3. We find that Accumulated Amortization and Amortization Expense should be reduced by \$29,825 and \$1,008 respectively to reflect the elimination of amortization of Accounts 301 & 302.

4. We find that cash should be reduced by \$71,920 in the projected test year working capital allowance to reflect an over projection by the Company.

5. We find that an adjustment of \$222 should be made to reduce Clearing accounts in the projected test year to eliminate employee related loans.

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6. We find that Plant & Operating Material and Supplies should be reduced by \$392 in the projected test year working capital to reflect a change in the Company's methodology in trending.

7. Commission policy excludes the unamortized balance of rate case expense in the determination of working capital for ratemaking purposes. Therefore, we find that Deferred Debits should be reduced by \$26,113 in the projected test year working capital allowance.

8. Commission policy excludes the current portion of the unamortized balance of rate case expense in the determination of working capital for ratemaking purposes. Therefore, we find that Deferred Debits should be reduced by \$110,833 in the projected test year working capital allowance.

9. We find that an adjustment of \$25,000 should be made to eliminate Associated Company's Accounts Payable thereby increasing the projected test year working capital allowance.

10. We find that Accounts Payable should be reduced by \$3,356 in the projected test year to eliminate non-utility related payables thereby increasing working capital.

11. Based on the resolution of the preceding working capital issues, the appropriate amount of projected test year working capital allowance is \$239,949.

## II. TEST YEAR NET OPERATING INCOME - ATTACHMENT 2

Once a rate base is established, the next step is to determine the utility's Net Operating Income (NOI) for the test year. Once this amount is determined, it can be related to the test-year rate base to develop the rate of return for the test period. The stipulated test year NOI for SFNG is a loss of \$112,641 including the following adjustments:

12. We find that the projected test year revenues should be increased by \$16,841 to correct the Company's fuel revenue adjustment.

13. We find that gross receipts taxes should be eliminated from base rates requiring adjustments to reduce the projected test year Revenues and Taxes Other Than Income by \$13,271.

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14. We find that an adjustment should be made to reduce Accounts 894, 924 and 926 by \$1,525 to reflect additional non-utility allocations.

15. We find that account 922 should be reduced by \$4,355 in the projected test year to reflect a change in the A&G allocations from the parent company.

16. We find that account 923 should be reduced by \$280 in the projected test year operating expense to eliminate non-recurring legal expenses.

17. We find that account 924 (Insurance) should be reduced by \$14,771 to reflect a historic base year adjustment the Company failed to make in its projected test year calculations.

18. We find that account 928 should be reduced by \$31,333 in the projected test year operating expense to eliminate the amortization of the Company's 1985 rate case expenses.

19. We find that account 930 should be reduced by \$1,109 to eliminate dues and contributions that are not allowed for rate making purposes.

20. We find that account 931 should be reduced by \$4,408 to reflect a recent change in the Company's new rented office building.

21. We find that account 931 should be increased by \$393 to reflect a change in non-utility allocations. This amount also reflects the change in lease agreements in adjustment 20.

22. We find that the projected test year expenses should be reduced \$420 for the effect of changing the trend factors applied to portions of the operating and maintenance expense accounts.

23. We find that account 922 - Administrative and General should be reduced by \$16,288 in the projected test year operating expenses to allocate non-utility related expenses.

24. We find that Amortization Expense should be increased by \$2,235 to reflect recent leasehold improvements made to the Company's newly leased office building.

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III. CAPITAL STRUCTURE, COST OF CAPITAL AND RELATED ISSUES -  
ATTACHMENT 3

Fair Rate of Return

The Commission must establish the fair rate of return which the Company will be authorized to earn on its investment in rate base. The allowed rate of return should be established so as to maintain the Company's financial integrity and enable it to attract capital at reasonable costs.

The ultimate goal of providing a fair return is to allow an appropriate return on the equity-financed portion of the investment in rate base. However, because as a general rule, sources of capital cannot be associated with specific utility property, the Commission has traditionally considered all sources of capital (with appropriate adjustments) in establishing a fair rate of return.

The establishment of a utility's capital structure serves to identify the sources of capital employed by the utility, together with the amounts and cost rates associated with each. After identifying the sources of capital, the weighted average cost of capital is determined by multiplying the relative percentages of the capital structure components by their associated cost rates and then summing the weighted average costs. The net utility rate base multiplied by the weighted average cost of capital produces an appropriate return on rate base. In this docket, these issues were all stipulated, as set forth below.

Calculations showing the proper components, amounts and cost rates are detailed on Attachment 3.

25. We find that the appropriate amount of deferred taxes to be included in the capital structure is \$168,707.

26. We find that the appropriate amount of investment tax credits to be included in the capital structure is \$21,237.

27. We find that the appropriate amount of common equity to be included in the capital structure is \$538,956. This amount represents an equity ratio as percent of investor sources of 53%.

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28. We find that the appropriate cost of equity to be used in calculating the projected test year overall cost of capital is 13.00%.

29. We find that the appropriate cost of long-term debt to be used in calculating the projected test year overall cost of capital is 12.56%.

30. We find that the appropriate cost of short-term debt to be used in calculating the projected test year overall cost of capital is 10.25%.

31. We find that the weighted average cost of capital for the projected test year ending December 31, 1991 is 10.33%.

32. We find that the appropriate revenue expansion factor to be used for the portion of the revenue deficiency not subject to income taxes is 1.0038. We find that the appropriate revenue expansion factor to be used for the portion of the revenue deficiency that is subject to income taxes is 1.6094.

#### IV. PROJECTED TEST YEAR DEFICIENCY - ATTACHMENT 5

Based on the resolution of the foregoing rate base, net operating income and capital structure issues, we find that the projected test year deficiency is \$329,255 as shown on Attachment 5.

#### V. RATE DESIGN AND TARIFF ISSUES - ATTACHMENT 6

We approve SFNG's stipulated rates, service charges, and methodology to be used in allocating costs to the various rate classes, all of which are shown on Attachment 6.

#### VI. REFUND OF INTERIM INCREASE

Since the permanent increase is greater than the amount of the interim award, no refund is required.

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In consideration of the foregoing, it is

ORDERED by the Florida Public Service Commission that the findings of fact and conclusions of law set forth herein are approved as stated. It is further

ORDERED that South Florida Natural Gas Company is authorized to collect increased revenues of \$329,255. It is further

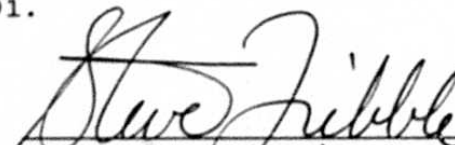
ORDERED that South Florida Natural Gas Company shall file revised tariffs reflecting the increased rates and charges approved in this Order. It is further

ORDERED that the rate increase authorized shall be effective on billings rendered for all meter readings taken on or after June 14, 1991. It is further

ORDERED that South Florida Natural Gas Company shall include in each bill in the first billing cycle for which this increase is effective, a bill stuffer explaining the nature of the increase, average level of increase, a summary of the tariff changes and reasons therefor. The bill stuffer shall be submitted to the Commission's Division of Electric and Gas for approval before implementation. It is further

ORDERED that this docket shall be closed.

By ORDER of the Florida Public Service Commission, this 3rd  
day of JUNE, 1991.

  
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STEVE TRIBBLE, Director  
Division of Records and Reporting

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NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water or sewer utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900 (a), Florida Rules of Appellate Procedure.



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SOUTH FLORIDA NATURAL GAS COMPANY  
DOCKET NO. 900623-GU  
COMPARATIVE AVERAGE RATE BASES  
PYE 12/31/91

ATTACHMENT NO. 1  
MAY 14, 1991

ADJ NO	COMPANY			COMMISSION VOTE		
	TOTAL PER BOOKS	JURIS. ADJUST.	COMPANY ADJUSTED	JURIS. ADJUST.	ADJ. JURIS.	
	PLANT IN SERVICE					
	UTILITY PLANT	2,146,724				
1	COMMON PLANT ALLOCATED	(3,374)		848		
	CONSTRUCTION WORK IN PROGRESS	5,465				
2	ACCT. 397 COMMUNICATION EQUIPMENT			(7,920)		
	TOTAL PLANT	<u>2,148,815</u>	<u>0</u>	<u>2,148,815</u>	<u>(7,072)</u>	<u>2,141,743</u>
	ACCUM. DEPREC. & AMORT.					
	ACCUM DEPR - UTILITY PLANT	1,078,206				
1	ACCUM DEPR - COMMON PLANT ALLOC	(2,165)		624		
	CUSTOMER ADV. FOR CONST.	41,319				
2	ACCT. 397 COMMUNICATION EQUIPMENT			(6,827)		
3	ORGANIZATION & FRANCHISE			(29,825)		
	TOTAL DEDUCTION	<u>1,117,360</u>	<u>0</u>	<u>1,117,360</u>	<u>(36,028)</u>	<u>1,081,332</u>
	NET UTILITY PLANT	<u>1,031,455</u>	<u>0</u>	<u>1,031,455</u>	<u>28,956</u>	<u>1,060,411</u>
11	WORKING CAPITAL	<u>(146,804)</u>	<u>567,877</u>	<u>421,073</u>	<u>(181,124)</u>	<u>239,949</u>
12	TOTAL RATE BASE	<u>\$884,651</u>	<u>\$567,877</u>	<u>\$1,452,528</u>	<u>(\$152,168)</u>	<u>\$1,300,360</u>

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SOUTH FLORIDA NATURAL GAS COMPANY  
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COMPARATIVE WORKING CAPITAL COMPONENTS  
PYE 12/31/91

ATTACHMENT NO. 1A  
MAY 14, 1991

ADJ NO	COMPANY			COMMISSION VOTE		
	TOTAL PER BOOKS	JURIS. ADJUST.	COMPANY ADJUSTED	JURIS. ADJUST.	ADJ. JURIS.	
	WORKING CAPITAL	(146,804)				
	MDS, JOBBING & OTHER		(13,616)			
	ACCUM. PROV. UNCOLLECT - OTHER		5,391			
	MERCHANDISE		(11,587)			
	UNAMORTIZED DEBT EXPENSE		(4,140)			
	NOTES PAYABLE		150,000			
	CUSTOMER DEPOSITS		122,560			
	INACTIVE DEPOSITS		4,706			
	CURRENT MATURITIES		314,563			
4	CASH			(71,920)		
5	CLEARING ACCT - EMPLOYEE LOAN			(222)		
6	PLANT & OPER MATERIAL & SUPPLIES			(392)		
7	DEFERRED RATE CASE COSTS - 1985			(26,113)		
8	DEFERRED RATE CASE COSTS - 1989			(110,833)		
9	ACCT. PAYABLE - ASSOC. COMPANY			25,000		
10	ACCT. PAYABLE - MERCH. & JOBBING			3,356		
11	TOTALS	<u>(\$146,804)</u>	<u>\$567,877</u>	<u>\$421,073</u>	<u>(\$181,124)</u>	<u>\$239,949</u>

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SOUTH FLORIDA NATURAL GAS COMPANY  
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COMPARATIVE NOIs  
PYE 12/31/91

ATTACHMENT 2  
MAY 14, 1991

ADJ NO	COMPANY			COMMISSION VOTE	
	PER BOOKS	ADJUST.	COMPANY ADJUSTED	ADJUSTS	ADJUSTED JURIS
	OPERATING REVENUES	1,695,254			
13	ADJUST FUEL REVENUE		(915,060)	16,841	
	REVENUE DUE TO GROWTH		87,712		
14	GROSS RECEIPT TAX REVENUE			(13,271)	
	TOTALS	1,695,254	(827,348)	867,906	3,570
					871,476
	OPERATING EXPENSES:	1,793,013			
	ADJUST COST OF GAS		(898,219)		
22	NON-UTILITY RENT EXPENSE		(1,566)	393	
	DISCONT. DIRECTORS INSURANCE		(9,526)		
15	AUTOMOBILE EXPENSES NON-UTILITY ALLOC.			(1,525)	
16	ACCT. 922 PARENT A&G ALLOCATION			(4,355)	
17	ACCT. 923 NON-RECURRING LEGAL EXPENSES			(280)	
18	ACCT. 924 INSURANCE ADJUSTMENT			(14,771)	
19	ACCT. 928 1985 RATE CASE EXPENSE			(31,333)	
20	ACCT. 930 DONATIONS AND DUES			(1,109)	
21	ACCT. 931 RENT ADJUSTMENT			(5,408)	
23	ADJUST FOR TRENDS APPLIED			(420)	
24	ACCT. 922 - A & G NON-UTILITY ALLOCATION			(16,288)	
	TOTALS	1,793,013	(909,311)	883,702	(74,096)
					809,606
	DEPRECIATION & AMORTIZATION	88,638			
1	COMMON PLANT ALLOCATION		(228)	34	
2	COMMUNICATION RETIREMENT ADJUSTMENT			2,309	
3	ORGANIZATION & FRANCHISE			(1,008)	
25	LEASEHOLD IMPROVEMENT AMORTIZATION			2,235	
	TOTALS	88,638	(228)	88,410	3,570
					91,980
	TAXES OTHER THAN INCOME	110,998			
	TAXES OTHER THAN INCOME - GROWT	1,645			
	ADJ OUT FUEL RELATED TXS		(16,841)		
14	GROSS RECEIPTS TAXES			(13,271)	
	TOTALS	112,643	(16,841)	95,802	(13,271)
					82,531
	CURRENT INC TAXES - FEDERAL	0			
	CO ADJ FOR EFFECT OF ABOVE		0		
	STAFF ADJ FOR EFFECT OF ABOVE			0	
	TOTALS	0	0	0	0
	CURRENT INC TAXES - STATE	0			
	ADJ FOR EFFECT OF ABOVE		0		
	STAFF ADJ FOR EFFECT OF ABOVE			0	
	TOTALS	0	0	0	0
	DEFERRED INCOME TAXES - FED	0			
	DEFERRED INCOME TAXES - ST	0			
	TOTALS	0	0	0	0
	INTEREST RECONCILIATION		0	0	0
	PARENT DEBT ADJ		0	0	0
	TOTAL OPERATING EXPENSES	1,994,294	(926,380)	1,067,914	(83,797)
26	NET OPERATING INCOME	(\$299,040)	\$99,032	(\$200,008)	\$87,367
					(\$112,641)

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SOUTH FLORIDA NATURAL GAS COMPANY  
 O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 2A  
 MAY 14, 1991

COMMISSION VOTE TREND RATES:	BASE YEAR + 1 12/31/90	PROJECTED TEST YEAR 12/31/91	
# 1 PAYROLL ONLY	5.00%	5.00%	
# 2 CUST GRWTH X PAY	5.75%	5.75%	
# 3 CUST GRWTH X INFL	5.45%	5.45%	
# 4 INFLATION ONLY	4.70%	4.70%	
CUSTOMER GROWTH	0.7500%	0.7500%	} FOR INFORMATIONAL PURPOSES

ACCOUNT DISTRIBUTION EXPENSE	TOTAL COMBINED BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
870 Payroll-trended	13,281	13,945	14,642	1
Other trended	218	228	239	4
Other not trended	0	0	0	
Total	13,499	14,173	14,881	
871 Payroll-trended	0	0	0	2
Other trended	0	0	0	3
Other not trended	0	0	0	
Total	0	0	0	
874 Payroll-trended	0	0	0	
Other trended	274	289	305	3
Other not trended	0	0	0	
Total	274	289	305	
875 Payroll-trended	0	0	0	1
Other trended	0	0	0	4
Other not trended	0	0	0	
Total	0	0	0	
876 Payroll-trended	0	0	0	
Other trended	159	166	174	4
Other not trended	0	0	0	
Total	159	166	174	
SUB-TOTAL	\$13,932	\$14,629	\$15,360	

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SOUTH FLORIDA NATURAL GAS COMPANY  
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 2A  
MAY 14, 1991

COMMISSION VOTE TREND RATES:	BASE YEAR + 1 12/31/90	PROJECTED TEST YEAR 12/31/91	
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ACCOUNT DISTRIBUTION EXPENSE	TOTAL COMBINED BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
877 Payroll-trended	0	0	0	1
Other trended	0	0	0	3
Other not trended	0	0	0	
Total	0	0	0	
878 Payroll-trended	15,833	16,625	17,456	1
Other trended	157	166	175	3
Other not trended	0	0	0	
Total	15,990	16,790	17,630	
879 Payroll-trended	7,643	8,025	8,426	1
Other trended	563	594	626	3
Other not trended	0	0	0	
Total	8,206	8,619	9,052	
880 Payroll-trended	0	0	0	1
Other Trended	0	0	0	4
Other not trended	0	0	0	
Total	0	0	0	
881 Payroll-trended	0	0	0	
Other trended	0	0	0	
Other not trended	0	1,009	4,035	
Total	0	1,009	4,035	
TOTAL DISTR EXP	\$38,128	\$41,047	\$46,078	

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SOUTH FLORIDA NATURAL GAS COMPANY  
 O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 2A  
 MAY 14, 1991

COMMISSION VOTE TREND RATES:	BASE YEAR + 1 12/31/90	PROJECTED TEST YEAR 12/31/91	
# 1 PAYROLL ONLY	5.00%	5.00%	
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CUSTOMER GROWTH	0.7500%	0.7500%	) FOR INFORMATIONAL PURPOSES

ACCOUNT	TOTAL COMBINED BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
MAINTENANCE EXPENSE				
885 Payroll-trended	0	0	0	
Other trended	0	0	0	
Other not trended	0	0	0	
Total	0	0	0	
886 Payroll-trended	0	0	0	
Other trended	0	0	0	
Other not trended	0	0	0	
Total	0	0	0	
887 Payroll-trended	16,648	17,480	18,354	1
Other trended	3,830	4,039	4,259	3
Other not trended	0	0	0	
Total	20,478	21,519	22,613	
889 Payroll-trended	0	0	0	2
Other trended	0	0	0	3
Other not trended	0	0	0	
Total	0	0	0	
890 Payroll-trended	0	0	0	2
Other trended	0	0	0	3
Other not trended	0	0	0	
Total	0	0	0	
SUB-TOTAL	\$20,478	\$21,519	\$22,613	

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SOUTH FLORIDA NATURAL GAS COMPANY  
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 2A  
MAY 14, 1991

COMMISSION VOTE TREND RATES:	BASE YEAR + 1 12/31/90	PROJECTED TEST YEAR 12/31/91	
# 1 PAYROLL ONLY	5.00%	5.00%	
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CUSTOMER GROWTH	0.7500%	0.7500%	) FOR INFORMATIONAL PURPOSES

ACCOUNT	TOTAL COMBINED BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
MAINTENANCE EXPENSE				
891 Payroll-trended	0	0	0	
Other trended	62	65	69	3
Other not trended	0	0	0	
Total	62	65	69	
892 Payroll-trended	21,995	23,095	24,249	1
Other trended	2,944	3,104	3,274	3
Other not trended	0	0	0	
Total	24,939	26,199	27,523	
893 Payroll-trended	4,533	4,760	4,998	1
Other trended	3,229	3,405	3,591	3
Other not trended	0	0	0	
Total	7,762	8,165	8,588	
894 Payroll-trended	2,853	2,996	3,145	1
Other trended	17,404	18,353	19,353	3
Other not trended	3,277	3,431	3,592	4
Total	23,534	24,779	26,090	
TOTAL MAINT EXP	\$76,775	\$80,728	\$84,884	

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COMMISSION VOTE TREND RATES:	BASE YEAR + 1 12/31/90	PROJECTED TEST YEAR 12/31/91	
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CUSTOMER GROWTH	0.7500%	0.7500%	} FOR INFORMATIONAL PURPOSES

ACCOUNT	TOTAL COMBINED BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
CUSTOMER ACCT. & COLLEC.				
901 Payroll-trended	57,910	60,806	63,846	1
Other trended	0	0	0	3
Other not trended	0	0	0	
Total	57,910	60,806	63,846	
902 Payroll-trended	13,428	14,099	14,804	1
Other trended	0	0	0	
Other not trended	0	0	0	
Total	13,428	14,099	14,804	
903 Payroll-trended	0	0	0	
Other trended	5,205	5,489	5,788	3
Other not trended	0	0	0	
Total	5,205	5,489	5,788	
904 Payroll-trended	0	0	0	
Other trended	2,133	2,249	2,372	3
Other not trended	0	0	0	
Total	2,133	2,249	2,372	
905 Payroll-trended	0	0	0	2
Other trended	0	0	0	3
Other not trended	0	0	0	4
Total	0	0	0	
909 Payroll-trended	0	0	0	
Other trended	0	0	0	
Other not trended	0	0	0	
Total	0	0	0	
TOTAL CUST SERV EXP	\$78,676	\$82,643	\$86,810	



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SOUTH FLORIDA NATURAL GAS COMPANY  
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 2A  
MAY 14, 1991

COMMISSION VOTE TREND RATES:	BASE YEAR + 1 12/31/90	PROJECTED TEST YEAR 12/31/91	
# 1 PAYROLL ONLY	5.00%	5.00%	
# 2 CUST GRWTH X PAY	5.75%	5.75%	
# 3 CUST GRWTH X INFL	5.45%	5.45%	
# 4 INFLATION ONLY	4.70%	4.70%	
CUSTOMER GROWTH	0.7500%	0.7500%	) FOR INFORMATIONAL PURPOSES

ACCOUNT	TOTAL COMBINED BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
SALES PROMOTION EXPENSE				
911 Payroll-trended	0	0	0	
Other trended	0	0	0	
Other not trended	0	0	0	
Total	0	0	0	
912 Payroll-trended	0	0	0	
Other trended	0	0	0	
Other not trended	0	0	0	
Total	0	0	0	
913 Payroll-trended	0	0	0	
Other trended	614	643	673	4
Other not trended	0	0	0	
Total	614	643	673	
916 Payroll-trended	6,752	7,090	7,444	1
Other trended	0	0	0	3
Other not trended	0	0	0	
Total	6,752	7,090	7,444	
TOTAL SELLING EXP	\$7,366	\$7,732	\$8,117	

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SOUTH FLORIDA NATURAL GAS COMPANY  
 O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 2A  
 MAY 14, 1991

COMMISSION VOTE TREND RATES:	BASE YEAR + 1 12/31/90	PROJECTED TEST YEAR 12/31/91	
# 1 PAYROLL ONLY	5.00%	5.00%	
# 2 CUST GRWTH X PAY	5.75%	5.75%	
# 3 CUST GRWTH X INFL	5.45%	5.45%	
# 4 INFLATION ONLY	4.70%	4.70%	
CUSTOMER GROWTH	0.7500%	0.7500%	] FOR INFORMATIONAL PURPOSES

ACCOUNT	TOTAL COMBINED BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
<b>ADMINISTRATIVE &amp; GENERAL</b>				
920 Payroll-trended	47,667	50,050	52,553	1
Other trended	0	0	0	4
Other not trended	0	0	0	
Total	47,667	50,050	52,553	
921 Payroll-trended	0	0	0	1
Other trended	(2,097)	(2,211)	(2,332)	3
Other not trended	22,262	23,308	24,404	4
Total	20,165	21,097	22,072	
922 Payroll-trended	200,879	210,923	221,469	1
Other trended	48,090	50,711	53,475	3
Other not trended	45,372	47,504	49,737	4
Total	279,575	293,630	308,393	
923 Payroll-trended	0	0	0	
Other trended	23,511	24,616	25,773	4
Other not trended	0	0	0	
Total	23,511	24,616	25,773	
924 Payroll-trended	0	0	0	
Other not trended	0	0	0	
Other not trended	46,209	48,381	50,655	4
Total	46,209	48,381	50,655	
925 Payroll-trended	0	0	0	
Other trended	2,514	2,651	2,795	3
Other not trended	0	0	0	
Total	2,514	2,651	2,795	
<b>SUB-TOTAL</b>	<b>\$419,641</b>	<b>\$440,426</b>	<b>\$462,241</b>	

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SOUTH FLORIDA NATURAL GAS COMPANY  
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 2A  
MAY 14, 1991

COMMISSION VOTE TREND RATES:	BASE YEAR	PROJECTED	
	+ 1 12/31/90	TEST YEAR 12/31/91	
# 1 PAYROLL ONLY	5.00%	5.00%	
# 2 CUST GRWTH X PAY	5.75%	5.75%	
# 3 CUST GRWTH X INFL	5.45%	5.45%	
# 4 INFLATION ONLY	4.70%	4.70%	
CUSTOMER GROWTH	0.7500%	0.7500%	] FOR INFORMATIONAL PURPOSES

ACCOUNT	TOTAL COMBINED BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
ADMINISTRATIVE & GENERAL				
926 Payroll-trended	0	0	0	1
Other trended	0	0	0	3
Other not trended	64,054	74,531	83,085	
Total	64,054	74,531	83,085	
928 Payroll-trended	0	0	0	
Other trended	0	0	0	
Other not trended	0	0	23,445	
Total	0	0	23,445	
930 Payroll-trended	0	0	0	
Other trended	5,235	5,520	5,821	3
Other not trended	0	0	0	
Total	5,235	5,520	5,821	
931 Payroll-trended	0	0	0	
Other not trended	13,414	14,044	14,705	4
Other not trended	0	0	0	
Total	9,422	9,657	9,124	
932 Payroll-trended	0	0	0	1
Other trended	0	0	0	4
Other not trended	0	0	0	
Total	0	0	0	
TOTAL A & G EXP	498,352	530,134	583,716	
TOTAL O&M EXPENSES	\$699,297	\$742,284	\$809,605	

SOUTH FLORIDA NATURAL GAS  
 DOCKET NO. 900623-GU  
 COST OF CAPITAL - 13 MONTH AVERAGE  
 TEST YEAR ENDED 12/31/91  
 COMMISSION VOTE

Attachment 3

CAPITAL COMPONENT	COMPANY ADJUSTED	STAFF ADJUSTMENTS		EQUITY ADJUSTMENT	TOTAL ADJUSTED	RATIO	% COST RATE	% WEIGHTED COST
		SPECIFIC	PRO RATA					
COMMON EQUITY	836,081	0	(196,921)	(100,204)	538,956	41.45%	13.00	5.3881%
LONG-TERM DEBT	349,932	0	(82,419)	70,964	338,477	26.03%	12.56	3.2693%
SHORT-TERM DEBT	144,184	0	(33,959)	29,240	139,465	10.73%	10.25	1.0993%
CUSTOMER DEPOSITS	122,331	0	(28,812)	0	93,519	7.19%	8.02	0.5768%
DEFERRED TAXES	0	220,685	(51,978)	0	168,707	12.97%	0.00	0.0000%
TAX CREDITS - 0 COST	0	27,780	(6,543)	0	21,237	1.63%	0.00	0.0000%
TOTAL	1,452,528	248,465	(400,633)	0	1,300,360	100.00%		10.3335%

OVERALL RATE OF RETURN 10.33%  
 EQUITY RATIO 53.00%

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SOUTH FLORIDA NATURAL GAS COMPANY  
 DOCKET NO. 900623-GU  
 NET OPERATING INCOME MULTIPLIER  
 FYE 12/31/89

ATTACHMENT 4  
 MAY 14, 1991

DESCRIPTION	COMPANY		COMMISSION VOTE	
	TAXABLE REVENUES	NONTAXABLE REVENUES	TAXABLE REVENUES	NONTAXABLE REVENUES
REVENUE REQUIREMENT	100.0000%	100.0000%	100.0000%	100.0000%
GROSS RECEIPTS TAX RATE	1.5000%	1.5000%	0.0000%	0.0000%
REGULATORY ASSESSMENT FEE	0.3750%	0.3750%	0.3750%	0.3750%
NET BEFORE INCOME TAXES	98.1250%	98.1250%	99.6250%	99.6250%
STATE INCOME TAX RATE	5.5000%		5.5000%	
STATE INCOME TAX	5.3969%		5.4794%	
NET BEFORE FEDERAL INCOME TAXES	92.7281%		94.1456%	
FEDERAL INCOME TAX RATE	34.0000%		34.0000%	
FEDERAL INCOME TAXES	31.5276%		32.0095%	
REVENUE EXPANSION FACTOR	61.2006%		62.1361%	
NET OPERATING INCOME MULTIPLIER	1.6340%	1.0191%	1.6094%	1.0038%

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SOUTH FLORIDA NATURAL GAS COMPANY  
DOCKET NO. 900623-GU  
COMPARATIVE DEFICIENCY CALCULATIONS  
PYE 12/31/91

ATTACHMENT 5  
MAY 14, 1991

	COMPANY	COMMISSION VOTE
RATE BASE (AVERAGE)	\$1,452,528	\$1,300,360
RATE OF RETURN	X 12.8900%	X 10.3300%
REQUIRED NOI	\$187,231	\$134,327
LESS: ADJUSTED N.O.I.	0	0
N.O.I. DEFICIENCY	187,231	134,327
EXPANSION FACTOR	X 1.634	1.6094
REVENUE DEFICIENCY SUBJECT TO INCOME TAX	<u>\$305,935</u>	<u>\$216,186</u>
Operating Revenues	\$867,906	\$871,476
Operating Expenses:		
Operation & Maintenance	883,702	809,606
Depreciation & Amortization	88,410	91,980
Taxes Other Than Income Taxes	95,802	82,531
Current Income Taxes - Federal	0	0
- State	0	0
Deferred Income Taxes	0	0
ITC Amortization	0	0
Interest Reconciliation	0	0
Total Operating Expenses	1,067,914	984,117
ACHIEVED NOI	(\$200,008)	(\$112,641)
NET BEFORE INCOME TAX FACTOR	X 98.1250% **	1.0038 **
REVENUE DEFICIENCY NOT SUBJECT TO INCOME TAX	<u>203,850</u>	<u>113,069</u>
TOTAL REVENUE DEFICIENCY	<u>\$509,765</u>	<u>\$329,255</u>

\* Net operating loss is excluded in order to calculate revenues subject to income tax. Since the Company experienced a net operating loss, the portion of the revenue deficiency that is subject to income taxes is the required return on rate base.

\*\* The net operating loss is expanded by regulatory assessment fees only. Since the Company will not pay income taxes up to the break-even point of zero net operating income.

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ATTACHMENT 6

## COST OF SERVICE SUMMARY

## PROPOSED RATE DESIGN

COMPANY NAME: SOUTH FLORIDA

DOCKET NO. 900623-GU

	<u>TOTAL</u>	<u>RESIDENTIAL</u>	<u>COMMERCIAL</u>			<u>INTERRUPT</u>
<u>PRESENT RATES (projected last year)</u>						
GAS SALES (due to growth)	831,620	554,234	236,583	0	0	40,803
OTHER OPERATING REVENUE	8,624	5,174	3,450	0	0	0
TOTAL	840,244	559,408	240,033	0	0	40,803
RATE OF RETURN	-8.62%	-17.54%	6.87%	0.00%	0.00%	46.51%
INDEX	1.00	2.03	-0.80	0.00	0.00	-5.39
 <u>PROPOSED RATES</u>						
GAS SALES	1,140,694	799,178	300,713	0	0	40,803
OTHER OPERATING REVENUE	28,805	17,283	11,522	0	0	0
TOTAL	1,169,499	816,461	312,235	0	0	40,803
TOTAL REVENUE INCREASE	329,255	257,052	72,202	0	0	0
PERCENT INCREASE	39.19%	45.95%	30.08%	0.00%	0.00%	0.00%
		58.78	58.78			58.78
RATE OF RETURN	10.33%	7.15%	16.06%	0.00%	0.00%	29.03%
INDEX	1.00	0.69	1.56	0.00	0.00	2.81

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COMPANY NAME: SOUTH FLORIDA  
 DOCKET NO. 900623-GU

**COST OF SERVICE SUMMARY  
 CALCULATION OF PROPOSED RATES**

ATTACHMENT 6

	<u>TOTAL</u>	<u>RESIDENTIAL</u>	<u>COMMERCIAL</u>			<u>INTERRUPT</u>
PROPOSED TOTAL TARGET REVENUES	1,169,499	816,461	312,235	0	0	40,803
LESS OTHER OPERATING REVENUE	28,805	17,283	11,522	0	0	0
LESS CUSTOMER CHARGE REVENUES						
PROPOSED CUSTOMER CHARGES		\$7.00	\$12.00	\$0.00	\$0.00	\$3,400.00
TIMES-NUMBER OF BILLS	41,776	38,419	3,345	0	0	12
EQUALS CUSTOMER CHARGE REVENUES	349,873	268,933	40,140	0	0	40,800
LESS OTHER NON-THERM-RATE REVENUES						
EQUALS PER-THERM TARGET REVENUES	790,821	530,245	260,573	0	0	3
DIVIDED BY-NUMBER OF THERMS	3,265,618	935,928	1,108,146	0	0	1,221,544
EQUALS PER-THERM RATES(UNRNDED)		0.566544	0.235143	0.000000	0.000000	0.000002
PER-THERM RATES(RNDED)		0.56654	0.23514	0.00000	0.00000	0.00000
PER-THERM-RATE REVENUES(RNDED RATES)	790,810	530,241	260,569	0	0	0
<u>SUMMARY PROPOSED TARIFF RATES</u>						
CUSTOMER CHARGES		\$7.00	\$12.00	\$0.00	\$0.00	\$3,400.00
ENERGY CHARGES						
NON-GAS (CENTS PER THERM)		56.654	23.514	0.000	0.000	0.000
PURCHASED GAS ADJUSTMENT		33.210	33.210	0.000	0.000	33.210
TOTAL (INCLUDING PGA)		89.864	56.724	0.000	0.000	33.210
<u>SUMMARY PRESENT TARIFF RATES</u>						
CUSTOMER CHARGES		\$6.00	\$8.00	\$0.00	\$0.00	\$3,452.00
ENERGY CHARGES						
NON-GAS (CENTS PER THERM)		35.490	19.260	0.00	0.00	0.00
PURCHASED GAS ADJUSTMENT		33.210	33.210	0.000	0.000	33.210
TOTAL (INCLUDING PGA)		68.700	52.470	0.000	0.000	33.210
<u>SUMMARY OTHER OPERATING REVENUE</u>						
	<u>CHARGE</u>	<u>REVENUE</u>	<u>CHARGE</u>	<u>REVENUE</u>		
RESIDENTIAL CONNECTION / RECONNECTION	\$7.00	\$4,939.00	\$20.00	\$14,120.00		
COMMERCIAL CONNECTION / RECONNECTION	\$7.00	\$3,295.00	\$30.00	\$14,100.00		
CHANGE OF ACCOUNT	\$0.00	\$0.00	\$10.00	\$0.00		
BILL COLLECTION IN LIEU OF DISCONNECTION	\$0.00	\$0.00	\$10.00	\$0.00		
RETURNED CHECK CHARGE	\$10.00	\$390.00	\$15.00	\$585.00		



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SCHEDULE - A (COST OF SERVICE)  
 CLASSIFICATION OF RATE BASE  
 (Page 1 of 2:PLANT)

ATTACHMENT 6

COMPANY NAME: SOUTH FLORIDA  
 DOCKET NO. 900623-GU

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT	0		0		100% capacity
INTANGIBLE PLANT:	185205		185205		"
PRODUCTION PLANT	0		0		"
DISTRIBUTION PLANT:					
374 Land and Land Rights	14		14		"
375 Structures and Improvements	2790		2790		"
376 Mains	945196		945196		"
377 Comp.Sta.Eq.	0		0		"
378 Meas.& Reg.Sta.Eq.-Gen	8035		8035		"
379 Meas.& Reg.Sta.Eq.-CG	11744		11744		"
380 Services	557401	557401			100% customer
381-382 Meters	290105	290105			"
383-384 House Regulators	39768	39768			"
385 Industrial Meas.& Reg.Eq.	10336		10336		100% capacity
386 Property on Customer Premises	0	0	0	0	ac 374-385
387 Other Equipment	2248	1069	1179	0	ac 374-386
Total Distribution Plant	1867637	888343	979294	0	1867637
GENERAL PLANT:	83436	41718	41718		50% customer,50%, capacity
PLANT ACQUISITIONS:	0		0		100% capacity
GAS PLANT FOR FUTURE USE:	0		0		"
CWIP:	5465	2599	2866	0	dist.plant
<b>TOTAL PLANT</b>	<b>2141743</b>	<b>932661</b>	<b>1209082</b>	<b>0</b>	<b>2141743 checksum</b>

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 DOCKET NO. 900623-GU  
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SCHEDULE - A (COST OF SERVICE)  
 CLASSIFICATION OF RATE BASE  
 (Page 2 of 2: ACCUMULATED DEPRECIATION)

ATTACHMENT 6

COMPANY NAME: SOUTH FLORIDA  
 DOCKET NO. 900623-GU

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT:	0	0	0	0	related plant
INTANGIBLE PLANT:	122834	0	122834	0	rel.plant account
PRODUCTION PLANT	0		0		"
DISTRIBUTION PLANT:					
375 Structures and Improvements	1948	0	1948	0	"
376 Mains	472051	0	472051	0	"
377 Compressor Sta. Eq.	0	0	0	0	"
378 Meas.& Reg.Sta. Eq.-Gen	4767	0	4767	0	"
379 Meas.& Reg.Sta. Eq.-CG	7646	0	7646	0	"
380 Services	234343	234343	0	0	"
381-382 Meters	132743	132743	0	0	"
383-384 House Regulators	14385	14385	0	0	"
385 Indust.Meas.& Reg.Sta.Eq.	9157	0	9157	0	"
386 Property on Customer Premises	0	0	0	0	"
387 Other Equipment	1798	855	943	0	"
Total A.D. on Dist. Plant	878838	382326	496512	0	878838 checksum
GENERAL PLANT:	38341	19171	19171	0	general plant
PLANT ACQUISITIONS:	0	0	0	0	plant acquisitions
RETIREMENT WORK IN PROGRESS:	0	0	0	0	distribution plant
TOTAL ACCUMULATED DEPRECIATION	1040013	401497	638516	0	1040013 checksum
NET PLANT (Plant less Accum.Dep.)	1101730	531164	570566	0	1101730 checksum
less: CUSTOMER ADVANCES	-41319	-20660	-20660		50% cust 50% cap
plus: WORKING CAPITAL	239949	194695	42734	2520	oper. and maint. exp.
equals: TOTAL RATE BASE	1300360	705200	592640	2520	1300360 checksum

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COMPANY NAME: SOUTH FLORIDA  
 DOCKET NO. 900623-GU

SCHEDULE - B (COST OF SERVICE)  
 CLASSIFICATION OF EXPENSES  
 (Page 1 of 2)

ATTACHMENT 6

OPERATIONS AND MAINTENANCE EXPENSES	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT:	0	0	0	0	ac 301-320
PRODUCTION PLANT	0		0		100% capacity
DISTRIBUTION:					
870 Operation Supervision & Eng.	14881	14580	301	0	ac 871-879
871 Dist.Load Dispatch	0		0		100% capacity
872 Compr.Sta.Lab. & Ex.	0	0	0	0	ac 377
873 Compr.Sta.Fuel & Power	0			0	100% commodity
874 Mains and Services	305	113	192	0	ac376+ac380
875 Meas.& Reg. Sta.Eq.-Gen	0	0	0	0	ac 378
876 Meas.& Reg. Sta.Eq.-Ind.	174	0	174	0	ac 385
877 Meas.& Reg. Sta.Eq.-CG	0	0	0	0	ac 379
878 Meter and House Reg.	17630	17630	0	0	ac381+ac383
879 Customer Instal.	0	0	0	0	ac 386
880 Other Expenses	9052	6271	2781	0	ac 387
881 Rents	4035		4035		100% capacity
885 Maintenance Supervision	0	0	0	0	ac886-894
886 Maint. of Struct. and Improv.	0	0	0	0	ac375
887 Maintenance of Mains	22613	0	22613	0	ac376
888 Maint. of Comp.Sta.Eq.	0	0	0	0	ac 377
889 Maint. of Meas.& Reg. Sta.Eq.-G	0	0	0	0	ac 378
890 Maint. of Meas.& Reg. Sta.Eq.-I	0	0	0	0	ac 395
891 Maint. of Meas.& Reg.Sta.Eq.-CG	69	0	69	0	ac 379
892 Maintenance of Services	27523	27523	0	0	ac 380
893 Maint. of Meters and House Reg.	8588	8588	0	0	ac381-383
894 Maint. of Other Equipment	26090	16025	10065	0	ac387
Total Distribution Expenses	130960	90730	40230	0	130960 che
CUSTOMER ACCOUNTS:					
901 Supervision	63846	63846			100% customer
902 Meter-Reading Expense	14804	14804			"
903 Records and Collection Exp.	5788	5788			"
904 Uncollectible Accounts	2372			2372	100% commodity
905 Misc. Expenses	0	0			100% customer
Total Customer Accounts	86810	84438	0	2372	
(907-910) CUSTOMER SERV.& INFO. EXP.	0	0			"
(911-916) SALES EXPENSE	8117	8117			"
(932) MAINT. OF GEN. PLANT	0	0	0	0	general plant
(920-931) ADMINISTRATION AND GENERAL	583717	473630	103958	6130	0 O&M excl. A&G
<b>TOTAL O&amp;M EXPENSE</b>	<b>809604</b>	<b>656915</b>	<b>144187</b>	<b>8502</b>	<b>809604 che</b>

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COMPANY NAME: SOUTH FLORIDA  
 DOCKET NO. 900623-GU

SCHEDULE - B (COST OF SERVICE)  
 CLASSIFICATION OF EXPENSES  
 (Page 2 of 2)

ATTACHMENT 6

DEPRECIATION AND AMORTIZATION EXPENSE:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
Depreciation Expense	70776	34122	36654	0		net plant
Amort. of Other Gas Plant	0		0			100% capacity
Amort. of Property Loss	21204		21204			100% capacity
Amort. of Limited-term Inv.	0	0	0	0		intangible plan
Amort. of Acquisition Adj.	0	0	0	0		intan/dist/gen
Amort. of Conversion Costs	0			0		100% commodity
Total Deprec. and Amort. Expense	91980	34122	57858	0	0	91980 che
TAXES OTHER THAN INCOME TAXES:						
Revenue Related	5023				5023	100% revenue
Other	47679	22987	24692	0		net plant
Total Taxes other than Income Taxes	52702	22987	24692	0	5023	
REV.CRDT TO COS(NEG.OF OTHR OPR.REV)	-28805	-28805				100% customer
RETURN (REQUIRED NOI)	134327	72847	61220	260		rate base
INCOME TAXES	80886	43865	36864	157	0	return(noi)
<b>TOTAL OVERALL COST OF SERVICE</b>	<b>1140694</b>	<b>801932</b>	<b>324820</b>	<b>8919</b>	<b>5023</b>	<b>1140694 che</b>

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## SCHEDULE - C (COST OF SERVICE)

ATTACHMENT 6

COMPANY NAME: SOUTH FLORIDA  
 DOCKET NO. 900623-GU

CUSTOMER COSTS	TOTAL RESIDENTIAL COMMERCIAL			INTERRUPT		
No. of Customers	3481	3202	279	0	0	1
Weighting	NA	1	2	0	0	22
Weighted No. of Customers	3781	3202	558	0	0	22
Allocation Factors	1	0.846737046	0.14744451	0	0	0.005818
CAPACITY COSTS						
Peak & Avg. Month Sales Vol.(therms)	638267	224923	223951	0	0	189393
Allocation Factors	1	0.352396410	0.35087353	0	0	0.296730
Direct Allocation	638267	303834	302520			31913
COMMODITY COSTS	1	0.476028848	0.47397169			0.049999
Annual Sales Vol.(therms)	3265618	935928	1108146	0	0	1221544
Allocation Factors	1	0.286600576	0.33933730	0	0	0.374062
REVENUE-RELATED COSTS						
Tax on Cust,Cap,& Commod.	4259	3154	992	0	0	112
Allocation Factors	1	0.740671744	0.23293996	0	0	0.026388

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 DOCKET NO. 900623-GU  
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SCHEDULE - D (COST OF SERVICE)  
 ALLOCATION OF RATE BASE TO CUSTOMER CLASSES

ATTACHMENT 6

COMPANY NAME: SOUTH FLORIDA  
 DOCKET NO. 900623-GU

RATE BASE BY CUSTOMER CLASS	TOTAL RESIDENTIAL COMMERCIAL			INTERRUPT		
DIRECT AND SPECIAL ASSIGNMENTS:						
Customer						
Meters	157362	133244	23202	0	0	916
House Regulators	25383	25383	0	0	0	0
Services	323058	273545	47633	0	0	1880
All Other	199397	168837	29400	0	0	1160
Total	705200	601009	100235	0	0	3955
Capacity						
Industrial Meas.& Reg. Sta. Eq.	1179	0	0	0	0	1179
Meas.&Reg.Sta.Eq.-Gen.	3268	1556	1549	0	0	163
Mains	473145	225231	224257	0	0	23657
All Other	115048	54766	54530	0	0	5752
Total	592640	281553	280336	0	0	30752
Commodity						
Account #	0	0	0	0	0	0
Account #	0	0	0	0	0	0
Account #	0	0	0	0	0	0
All Other	2520	722	855	0	0	943
Total	2520	722	855	0	0	943
<b>TOTAL</b>	<b>1300360</b>	<b>883284</b>	<b>381426</b>	<b>0</b>	<b>0</b>	<b>35650</b>

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SCHEDULE - E (COST OF SERVICE)  
 ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES  
 (Page 1 of 2)

ATTACHMENT 6

COMPANY NAME: SOUTH FLORIDA  
 DOCKET NO. 900623-GU

	TOTAL RESIDENTIAL COMMERCIAL			INTERRUPT		
Customer	0	0	0	0	0	0
Capacity	0	0	0	0	0	0
Commodity	0	0	0	0	0	0
Revenue	0	0	0	0	0	0
Total	0	0	0	0	0	0
OPERATIONS AND MAINTENANCE EXPENSE:						
DIRECT AND SPECIAL ASSIGNMENTS:						
Customer						
878 Meters and House Regulators	17630	14928	2599	0	0	103
893 Maint. of Meters & House Reg.	8588	7272	1266	0	0	50
874 Mains & Services	113	96	17	0	0	1
892 Maint. of Services	27523	23305	4058	0	0	160
All Other	603061	510634	88918	0	0	3509
Total	656915	556235	96859	0	0	3822
Capacity						
876 Measuring & Reg. Sta. Eq.- 1	174	0	0	0	0	174
890 Maint. of Meas. & Reg. Sta. Eq.- 1	0	0	0	0	0	0
874 Mains and Services	192	91	91	0	0	10
887 Maint. of Mains	22613	10764	10718	0	0	1131
All Other	121208	57699	57449	0	0	6060
Total	144187	68554	68258	0	0	7375
Commodity						
Account #	0	0	0	0	0	0
Account #	0	0	0	0	0	0
Account #	0	0	0	0	0	0
All Other	8502	2437	2885	0	0	3180
Total	8502	2437	2885	0	0	3180
TOTAL O&M	809604	627226	168002	0	0	14377
DEPRECIATION EXPENSE:						
Customer	34122	28893	5031	0	0	199
Capacity	36654	17448	17373	0	0	1833
Total	70776	46341	22404	0	0	2031
AMORT. OF GAS PLANT:						
Capacity	0	0	0	0	0	0
AMORT. OF PROPERTY LOSS:						
Capacity	21204	7472	7440	0	0	6292
AMORT OF LIMITED TERM INVEST.						
Capacity	0	0	0	0	0	0
AMORT. OF ACQUISITION ADJ.:						
Customer	0	0	0	0	0	0
Capacity	0	0	0	0	0	0
Total	0	0	0	0	0	0
AMORT. OF CONVERSION COSTS:						
Commodity	0	0	0	0	0	0

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ATTACHMENT 6

SCHEDULE - E (COST OF SERVICE)  
 ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES  
 (Page 2 of 2)

	TOTAL RESIDENTIAL COMMERCIAL			INTERRUPT		
<b>TAXES OTHER THAN INCOME TAXES:</b>						
Customer	22987	19464	3389	0	0	134
Capacity	24692	11754	11703	0	0	1235
Subtotal	47679	31218	15093	0	0	1368
Revenue	5023	3720	1170	0	0	133
Total	52702	34938	16263	0	0	1501
<b>RETURN (NOI)</b>						
Customer	72847	62084	10354	0	0	409
Capacity	61220	29084	28959	0	0	3177
Commodity	260	75	88	0	0	97
Total	134327	91243	39401	0	0	3683
<b>INCOME TAXES</b>						
Customer	43865	37384	6235	0	0	246
Capacity	36864	17513	17438	0	0	1913
Commodity	157	45	53	0	0	59
Total	80886	54943	23726	0	0	2218
<b>REVENUE CREDITED TO COS:</b>						
Customer	-28805	-17283	-11522	0	0	0
<b>TOTAL COST OF SERVICE:</b>						
Customer	801932	686777	110346	0	0	4809
Capacity	324820	151827	151171	0	0	21823
Commodity	8919	2556	3026	0	0	3336
Subtotal	1135671	841159	264543	0	0	29968
Revenue	5023	3720	1170	0	0	133
Total	1140694	844880	265713	0	0	30101



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SCHEDULE - F (COST OF SERVICE)  
 DERIVATION OF REVENUE DEFICIENCY

ATTACHMENT 6

COMPANY NAME: SOUTH FLORIDA  
 DOCKET NO. 900623-GU

COST OF SERVICE BY CUSTOMER CLASS	TOTAL RESIDENTIAL COMMERCIAL			INTERRUPT		
CUSTOMER COSTS	801,932	686,777	110,346	0	0	4,809
CAPACITY COSTS	324,820	151,827	151,171	0	0	21,823
COMMODITY COSTS	8,919	2,556	3,026	0	0	3,336
REVENUE COSTS	5,023	3,720	1,170	0	0	133
TOTAL	1,140,694	844,880	265,713	0	0	30,101
less:REVENUE AT PRESENT RATES (in the projected test year)	844,284	562,674	240,186			41424
equals:REVENUE AT PRESENT RATES	831,620	554,234	236,583	0	0	40,803
plus:GAS SALES REVENUE DEFICIENCY	309,074	290,646	29,130	0	0	(10,702)
plus:DEFICIENCY IN OTHER OPERATING REV.	20,181	12,109	8,072	0	0	0
equals:TOTAL BASE-REVENUE DEFICIENCY	329,255	302,754	37,202	0	0	(10,702)
-----						
UNIT COSTS:						
Customer	19.195999	17.875965	32.988405	0.000000	0.000000	400.762443
Capacity	0.508910	0.675016	0.675016	0.000000	0.000000	0.115227
Commodity	0.002731	0.002731	0.002731	0.000000	0.000000	0.002731

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COMPANY NAME: SOUTH FLORIDA  
DOCKET NO. 900623-GU

SCHEDULE - G (COST OF SERVICE)  
RATE OF RETURN BY CUSTOMER CLASS  
(Page 1 of 2:PRESENT RATES)

ATTACHMENT 6

	TOTAL RESIDENTIAL COMMERCIAL			INTERRUPT		
REVENUES: (projected test year)						
Gas Sales (due to growth)	831,620	554,234	236,583	0	0	40,803
Other Operating Revenue	8,624	5,174	3,450	0	0	0
Total	840,244	559,408	240,033	0	0	40,803
EXPENSES:						
Purchased Gas Cost	0	0	0	0	0	0
O&M Expenses	809,604	627,226	168,002	0	0	14,377
Depreciation Expenses	70,776	46,341	22,404	0	0	2,031
Amortization Expenses	21,204	7,472	7,440	0	0	6,292
Taxes Other Than Income--Fixed	47,679	31,218	15,093	0	0	1,368
Taxes Other Than Income--Revenue	3,119	2,078	887	0	0	153
Total Expes excl. Income Taxes	952,382	714,335	213,825	0	0	24,221
INCOME TAXES:	0	0	0	0	0	0
NET OPERATING INCOME:	(112,138)	(154,927)	26,208	0	0	16,581
-----						
RATE BASE:	1,300,360	883,284	381,426	0	0	35,650
RATE OF RETURN	-0.086236	-0.175398	0.068709	0.000000	0.000000	0.465118
-----						

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COMPANY NAME: SOUTH FLORIDA  
 DOCKET NO. 900623-GU

SCHEDULE - G (COST OF SERVICE)  
 RATE OF RETURN BY CUSTOMER CLASS  
 (Page 2 of 2: PROPOSED RATES)

ATTACHMENT 6

	TOTAL	RESIDENTIAL	COMMERCIAL			INTERRUPT
<b>REVENUES:</b>						
Gas Sales	1,140,694	799,178	300,713	0	0	40,803
Other Operating Revenue	28,805	17,283	11,522	0	0	0
Total	1,169,499	816,461	312,235	0	0	40,803
<b>EXPENSES:</b>						
Purchased Gas Cost	0	0	0	0	0	0
O&M Expenses	809,604	627,226	168,002	0	0	14,377
Depreciation Expenses	70,776	46,341	22,404	0	0	2,031
Amortization Expenses	21,204	7,472	7,440	0	0	6,292
Taxes Other Than Income--Fixed	47,679	31,218	15,093	0	0	1,368
Taxes Other Than Income--Revenue	5,023	2,997	1,128	0	0	153
Total Expes excl. Income Taxes	954,286	715,254	214,066	0	0	24,221
PRE TAX NOI:	215,213	101,207	98,169	0	0	16,581
INCOME TAXES:	80,886	38,038	36,896	0	0	6,232
NET OPERATING INCOME:	134,327	63,169	61,273	0	0	10,349
=====						
RATE BASE:	1,300,360	883,284	381,426	0	0	35,650
RATE OF RETURN	0.103300	0.071517	0.160643	0.000000	0.000000	0.290308
=====						

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DOCKET NO. 900623-GU

SOUTH FLORIDA NATURAL GAS CO.  
 COST OF SERVICE SUMMARY  
 RATE COMPARISON

ATTACHMENT 6

RATE SCHEDULE: COMMERCIAL

PRESENT RATES

Customer Charge  
 8.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	19.26

COMMISSION APPROVED

Customer Charge  
 12.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	23.514

GAS COST CENTS/THERM 33.21  
 THERM USAGE INCREMENT 50

therm usage	monthly bill		monthly bill		PROPOSED percent increase w/o fuel	percent increase with fuel	Dollar Increase
	w/o fuel	with fuel	w/o fuel	with fuel			
0	8.00	8.00	12.00	12.00	50.00	50.00	4.00
50	17.63	34.24	23.76	40.36	34.75	17.90	6.13
100	27.26	60.47	35.51	68.72	30.28	13.65	8.25
150	36.89	86.71	47.27	97.09	28.14	11.97	10.38
200	46.52	112.94	59.03	125.45	26.89	11.07	12.51
250	56.15	139.18	70.79	153.81	26.06	10.52	14.63
300	65.78	165.41	82.54	182.17	25.48	10.13	16.76
350	75.41	191.65	94.30	210.53	25.05	9.86	18.89
400	85.04	217.88	106.06	238.90	24.71	9.65	21.02
450	94.67	244.12	117.81	267.26	24.45	9.48	23.14
500	104.30	270.35	129.57	295.62	24.23	9.35	25.27
550	113.93	296.59	141.33	323.98	24.05	9.24	27.40
600	123.56	322.82	153.08	352.34	23.89	9.15	29.52
650	133.19	349.06	164.84	380.71	23.76	9.07	31.65
700	142.82	375.29	176.60	409.07	23.65	9.00	33.78
750	152.45	401.53	188.36	437.43	23.55	8.94	35.90
800	162.08	427.76	200.11	465.79	23.46	8.89	38.03
850	171.71	454.00	211.87	494.15	23.39	8.85	40.16
900	181.34	480.23	223.63	522.52	23.32	8.81	42.29
950	190.97	506.47	235.38	550.88	23.26	8.77	44.41

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DOCKET NO. 900623-GU

SOUTH FLORIDA NATURAL GAS CO.  
 COST OF SERVICE SUMMARY  
 RATE COMPARISON

ATTACHMENT 6

RATE SCHEDULE: RESIDENTIAL

PRESENT RATES

Customer Charge  
 6.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	35.49

COMMISSION APPROVED

Customer Charge  
 7.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	56.654

GAS COST CENTS/THERM 33.21  
 THERM USAGE INCREMENT 10

therm usage	monthly bill		monthly bill		PROPOSED percent increase w/o fuel	percent increase with fuel	Dollar Increase
	w/o fuel	with fuel	w/o fuel	with fuel			
0	6.00	6.00	7.00	7.00	16.67	16.67	1.00
10	9.55	12.87	12.67	15.99	32.64	24.21	3.12
20	13.10	19.74	18.33	24.97	39.95	26.51	5.23
30	16.65	26.61	24.00	33.96	44.15	27.62	7.35
40	20.20	33.48	29.66	42.95	46.87	28.27	9.47
50	23.75	40.35	35.33	51.93	48.78	28.70	11.58
60	27.29	47.22	40.99	60.92	50.19	29.01	13.70
70	30.84	54.09	46.66	69.90	51.28	29.24	15.81
80	34.39	60.96	52.32	78.89	52.14	29.41	17.93
90	37.94	67.83	57.99	87.88	52.84	29.56	20.05
100	41.49	74.70	63.65	96.86	53.42	29.67	22.16
110	45.04	81.57	69.32	105.85	53.91	29.77	24.28
120	48.59	88.44	74.98	114.84	54.33	29.85	26.40
130	52.14	95.31	80.65	123.82	54.69	29.92	28.51
140	55.69	102.18	86.32	132.81	55.00	29.98	30.63
150	59.24	109.05	91.98	141.80	55.28	30.03	32.75
160	62.78	115.92	97.65	150.78	55.53	30.07	34.86
170	66.33	122.79	103.31	159.77	55.75	30.12	36.98
180	69.88	129.66	108.98	168.76	55.94	30.15	39.10
190	73.43	136.53	114.64	177.74	56.12	30.19	41.21

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DOCKET NO. 900623-GU

SOUTH FLORIDA NATURAL GAS CO.  
 COST OF SERVICE SUMMARY  
 RATE COMPARISON

ATTACHMENT 6

RATE SCHEDULE: INTERRUPTIBLE

PRESENT RATES

Customer Charge		
		3452.00
Energy Charge		
Beginning	Ending	cents
therms	therms	per therm
0	0	0
0	N/A	0

COMMISSION APPROVED

Customer Charge		
		3400.00
Energy Charge		
Beginning	Ending	cents
therms	therms	per therm
0	0	0
0	N/A	0.000

GAS COST CENTS/THERM 33.21  
 THERM USAGE INCREMENT 50000

therm usage	monthly bill		monthly bill		PROPOSED		Dollar Increase
	w/o fuel	with fuel	w/o fuel	with fuel	percent increase w/o fuel	percent increase with fuel	
0	3,452.00	3,452.00	3,400.00	3,400.00	(1.51)	(1.51)	-52.00
50000	3,452.00	20,057.00	3,400.00	20,005.00	(1.51)	(0.26)	-52.00
100000	3,452.00	36,662.00	3,400.00	36,610.00	(1.51)	(0.14)	-52.00
150000	3,452.00	53,267.00	3,400.00	53,215.00	(1.51)	(0.10)	-52.00
200000	3,452.00	69,872.00	3,400.00	69,820.00	(1.51)	(0.07)	-52.00
250000	3,452.00	86,477.00	3,400.00	86,425.00	(1.51)	(0.06)	-52.00
300000	3,452.00	103,082.00	3,400.00	103,030.00	(1.51)	(0.05)	-52.00
350000	3,452.00	119,687.00	3,400.00	119,635.00	(1.51)	(0.04)	-52.00
400000	3,452.00	136,292.00	3,400.00	136,240.00	(1.51)	(0.04)	-52.00
450000	3,452.00	152,897.00	3,400.00	152,845.00	(1.51)	(0.03)	-52.00
500000	3,452.00	169,502.00	3,400.00	169,450.00	(1.51)	(0.03)	-52.00
550000	3,452.00	186,107.00	3,400.00	186,055.00	(1.51)	(0.03)	-52.00
600000	3,452.00	202,712.00	3,400.00	202,660.00	(1.51)	(0.03)	-52.00
650000	3,452.00	219,317.00	3,400.00	219,265.00	(1.51)	(0.02)	-52.00
700000	3,452.00	235,922.00	3,400.00	235,870.00	(1.51)	(0.02)	-52.00
750000	3,452.00	252,527.00	3,400.00	252,475.00	(1.51)	(0.02)	-52.00
800000	3,452.00	269,132.00	3,400.00	269,080.00	(1.51)	(0.02)	-52.00
850000	3,452.00	285,737.00	3,400.00	285,685.00	(1.51)	(0.02)	-52.00
900000	3,452.00	302,342.00	3,400.00	302,290.00	(1.51)	(0.02)	-52.00
950000	3,452.00	318,947.00	3,400.00	318,895.00	(1.51)	(0.02)	-52.00



RATE COMPARISON  
 REGULATED NATURAL GAS UTILITIES

RATE SCHEDULE	CFG	CGC	FPU	IOC	MGC	PBC	PGS	PCG	SJG	SFG	WFG
<b>RESIDENTIAL</b>											
Customer Charge	\$6.50	\$6.00	\$8.00	\$5.00	\$6.00	\$5.00	\$7.00	\$5.00	\$3.00	\$7.00	\$6.00
Energy Charge cents/therm	39.428	35.244	29.540	6.632	34.170	36.480	32.594	36.228	1.970	56.654	26.484
<b>COMMERCIAL</b>											
Customer Charge	\$15.00	\$12.00	\$10.00	\$10.00	\$12.00	\$10.00	\$17.00	\$10.00	\$5.00	\$12.00	\$15.00
Energy Charge cents/therm	23.335	17.770	20.672	6.166	19.960	28.720	23.854	22.277	2.360	23.514	12.928
<b>COMMERCIAL LARGE VOLUME 1</b>											
Customer Charge	\$20.00	-	-	-	-	-	\$26.00	\$10.00	-	-	-
Energy Charge cents/therm	13.634	-	-	-	-	-	18.154	17.201	-	-	-
<b>COMMERCIAL LARGE VOLUME 2</b>											
Customer Charge	-	-	-	-	-	-	\$75.00	-	-	-	-
Energy Charge cents/therm	-	-	-	-	-	-	13.106	-	-	-	-
<b>INDUSTRIAL</b>											
Customer Charge	\$40.00	\$12.00	\$30.00	\$10.00	\$12.00	\$25.00	-	\$22.00	\$20.00	\$12.00	\$50.00
Energy Charge cents/therm	6.764	17.770	13.961	6.166	19.960	29.560	-	16.829	4.490	23.514	4.990
<b>SMALL INTERRUPTIBLE</b>											
Customer Charge	-	-	-	-	-	-	\$150.00	-	-	-	-
Energy Charge cents/therm	-	-	-	-	-	-	4.463	-	-	-	-
<b>INTERRUPTIBLE</b>											
Customer Charge	\$350.00	\$36.00	\$160.00	-	\$200.00	-	\$225.00	\$35.00	\$360.00	\$3,400.00	\$612.00
Energy Charge cents/therm	3.747	11.752	5.186	-	13.250	-	3.672	4.531	4.210	0.000	2.551
<b>LARGE INTERRUPTIBLE</b>											
Customer Charge	-	-	\$1,000.00	\$4,500.00	\$20.00	-	\$225.00	-	\$1,000.00	-	-
Energy Charge cents/therm	-	-	0.965	4.520	7.500	-	1.09	-	4.850	-	-
<b>TRANSPORTATION SERVICE</b>											
Customer Charge	**	-	-	-	-	-	***	-	\$1,000.00	-	\$50.00
Energy Charge cents/therm	**	-	-	-	-	-	***	-	4.850	-	4.990

CFG=Central Florida Gas Co  
 CGC=City Gas Company of Florida  
 FPU=Florida Public Utilities

IOC=Indiantown Gas Company  
 MGC=Miller Gas Company  
 PBC=Palm Beach County Utilities

PGS=Peoples Gas System, Inc.  
 PCG=Plant City Natural Gas  
 SJG=St. Joe Natural Gas Company

SFG=South Florida Natural Gas Co.  
 WFG=West Florida Natural Gas

\*\* Same as Ind. & Interruptible above

\*\*\* Same as Small Interruptible Interruptible & Lg. Inter. above

# Same as Comm., Ind., Interruptible & Lg. Inter. above.

\* Same as Ind., Interruptible & Lg. Inter. above.



RATE COMPARISON  
REGULATED NATURAL GAS UTILITIES

RATE SCHEDULE	CFG	CGC	FPU	IGC	MGC	PBC	PGS	PCG	SJG	SFG	WFG
<b>RESIDENTIAL</b>											
Customer Charge	\$6.50	\$6.00	\$8.00	\$5.00	\$6.00	\$5.00	\$7.00	\$5.00	\$3.00	\$7.00	\$6.00
Energy Charge cents/therm	39.428	35.244	29.540	6.632	34.170	36.480	32.594	36.228	1.970	56.654	26.484
<b>COMMERCIAL</b>											
Customer Charge	\$15.00	\$12.00	\$10.00	\$10.00	\$12.00	\$10.00	\$17.00	\$10.00	\$5.00	\$12.00	\$15.00
Energy Charge cents/therm	23.335	17.770	20.672	6.166	19.960	28.720	23.854	22.277	2.360	23.514	12.928
<b>COMMERCIAL LARGE VOLUME 1</b>											
Customer Charge	\$20.00	-	-	-	-	-	\$26.00	\$10.00	-	-	-
Energy Charge cents/therm	13.634	-	-	-	-	-	18.154	17.201	-	-	-
<b>COMMERCIAL LARGE VOLUME 2</b>											
Customer Charge	-	-	-	-	-	-	\$75.00	-	-	-	-
Energy Charge cents/therm	-	-	-	-	-	-	13.106	-	-	-	-
<b>INDUSTRIAL</b>											
Customer Charge	\$40.00	\$12.00	\$30.00	\$10.00	\$12.00	\$25.00	-	\$22.00	\$20.00	\$12.00	\$50.00
Energy Charge cents/therm	6.764	17.770	13.961	6.166	19.960	29.560	-	16.829	4.490	23.514	4.990
<b>SMALL INTERRUPTIBLE</b>											
Customer Charge	-	-	-	-	-	-	\$150.00	-	-	-	-
Energy Charge cents/therm	-	-	-	-	-	-	4.463	-	-	-	-
<b>INTERRUPTIBLE</b>											
Customer Charge	\$350.00	\$36.00	\$160.00	-	\$200.00	-	\$225.00	\$35.00	\$360.00	\$3,400.00	\$612.00
Energy Charge cents/therm	3.747	11.752	5.186	-	13.250	-	3.672	4.531	4.210	0.000	2.551
<b>LARGE INTERRUPTIBLE</b>											
Customer Charge	-	-	\$1,000.00	\$4,500.00	\$20.00	-	\$225.00	-	\$1,000.00	-	-
Energy Charge cents/therm	-	-	0.965	4.520	7.500	-	1.09	-	4.850	-	-
<b>TRANSPORTATION SERVICE</b>											
Customer Charge	**	-	-	-	-	-	***	-	\$1,000.00	-	\$50.00
Energy Charge cents/therm	**	-	-	-	-	-	***	-	4.850	-	4.990

CFG=Central Florida Gas Co.  
CGC=City Gas Company of Florida  
FPU=Florida Public Utilities

IGC=Indiatown Gas Company  
MGC=Miller Gas Company  
PBC=Palm Beach County Utilities

PGS=Peoples Gas System, Inc.  
PCG=Plant City Natural Gas  
SJG=St. Joe Natural Gas Company

SFG=South Florida Natural Gas Co.  
WFG=West Florida Natural Gas

\*\* Same as Ind. & Interruptible above

\* Same as Comm., Ind., Interruptible & Lg. Inter. above.

\*\*\* Same as Small Interruptible Interruptible & Lg. Inter. above

+ Same as Ind., Interruptible & Lg. Inter. above.