

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition of City Gas Company)	DOCKET NO. 891175-GU
Inc. for a rate increase.)	ORDER NO. 24925
)	ISSUED: 08/19/91

The following Commissioners participated in the disposition of this matter:

THOMAS M. BEARD, Chairman*
 BETTY EASLEY
 GERALD L. GUNTER**

ORDER GRANTING IN PART AND DENYING IN PART
CITY GAS COMPANY'S MOTION FOR RECONSIDERATION
AND PRESCRIBING PARENT DEBT ADJUSTMENT

BY THE COMMISSION:

On January 23, 1991 the Commission issued its Order Granting Certain Increases in this docket (Order No. 24013). On February 7, 1991 City Gas Company of Florida filed a Motion for Reconsideration of that Order. City Gas asked for reconsideration in four areas:

1. The Commission vote on the amount of revenue imputed to the leased appliance program to enable that customer class to earn at parity;
2. The Commission vote to deny annual amortization of the acquisition adjustment requested by the company;
3. The disallowance of \$1,154,842 from the deferred piping and venting allowances account in the miscellaneous debits component of working capital; and

*Participated in consideration of the parent debt adjustment only.

**Participated in consideration of all matters except the parent debt adjustment.

DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING

ORDER NO. 24925
DOCKET NO. 891175-GU
PAGE 2

4. Two rate design issues:
 - a. The Commission vote to eliminate the Compressed Natural Gas Rate, and
 - b. The Commission vote to deny the company's request for an increase for six to nine dollars in the monthly residential customer charge.

On February 14, 1991 the Office of Public Counsel filed a response to the Motion for Reconsideration disputing each of the company's positions on the substantive issues. The response further states that the company has had an ample opportunity to present its case through the filing of Minimum Filing Requirements, a full evidentiary hearing and the filing of a post-hearing brief.

On March 13, 1991 an Order Granting Oral Argument was issued. The argument was held on April 11, 1991.

We find the company's arguments concerning the amortization of the acquisition adjustment, the amount of revenue imputed to the leased appliance program and the rate design matters to be without merit. Accordingly, reconsideration of these matters is denied.

During the Staff's analysis of the company's motion, Staff discovered an error in the computer program which calculated the income tax component of the projected test year expenses associated with the leased appliance program. As a result of this error, the company's revenue deficiency was understated by \$87,956.

All parties stipulated to this adjustment. We accept this stipulation and increase the deficiency by this amount. The allocation of this and the adjustments discussed below is reflected in Attachments 1-6.

Upon further consideration of the deferred piping issue, we find it appropriate to disallow only \$818,388 from working capital instead of \$1,154,842. At the same time we remove \$155,610 from the associated amortization expense. These changes result in a decrease in the deficiency which is reflected on and allocated as shown on Attachments 1-6.

ORDER NO. 24925
DOCKET NO. 891175-GU
PAGE 3

During the pendency of this case, the United States Treasury proposed regulations which would have attached an increased tax penalty to any parent debt adjustment made in a utility rate case.

For this reason, the adjustment was not made in this proceeding. City Gas was permitted to collect the revenues (\$119,012) associated with this adjustment pending the outcome of the Treasury's rulemaking proceeding. That proceeding has concluded without any changes to the existing rules. Accordingly, we now make the parent debt adjustment and City Gas shall reduce its rates by \$119,012. This reduction is shown and allocated on Attachments 1-6.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that City Gas Company of Florida's Motion for Reconsideration is partially GRANTED as to the disallowance of deferred piping and venting allowance in the amount of \$336,454. It is further

ORDERED that the projected test year amortization expense associated with the deferred piping and venting allowance is reduced by \$155,610. City Gas' revenue requirement shall be reduced to reflect this adjustment. It is further

ORDERED that City Gas Company of Florida shall utilize a ten year amortization period in connection with and maintain sub-accounts detailing the components of its deferred piping and venting account. It is further

ORDERED that City Gas Company of Florida shall be granted a rate increase of \$87,956 to correct the error in computing the income tax expense associated with the leased appliance program. It is further

ORDERED that except as detailed above, City Gas Company of Florida's Motion for Reconsideration is DENIED. It is further

ORDERED that City Gas Company of Florida's revenue requirement shall be reduced by \$119,012 to incorporate the parent debt adjustment. It is further

ORDERED that City Gas Company of Florida shall file revised tariffs reflecting the rates and charges approved in this Order. The Company shall include with the revised tariffs all calculations

ORDER NO. 24925
DOCKET NO. 891175-GU
PAGE 4

and workpapers used in deriving the revised rates and charges. It is further

ORDERED that the rates as shown and allocated on Attachments 1-6 shall be effective for meter readings taken on or after August 30, 1991. It is further

ORDERED that City Gas Company of Florida shall include in each bill, in the first billing of which the decrease is effective, a bill stuffer explaining the nature of the decrease, average level of the decrease, a summary of tariff charges, and the reasons therefor. The bill stuffers shall be submitted to the Division of Electric and Gas of the Florida Public Service Commission for approval before implementation. It is further

ORDERED that the refund required by our vote on these issues shall be accomplished as follows:

The refund shall be made in accordance with Rules 25-7.091(5)(7), Florida Administrative Code. Any remaining dollars not refunded shall flow through the purchased gas adjustment as a reduction to gas expense. City Gas Company shall file a report of refund within 30 days after the refund is completed containing all information required by Rule 25-7.091(7), Florida Administrative Code.

It is further

ORDERED that this docket shall be closed when the report of refund has been reviewed.

By ORDER of the Florida Public Service Commission, this 19th day of AUGUST, 1991.



STEVE TRIBBLE, Director
Division of Records and Reporting

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ORDER NO. 24925
DOCKET NO. 891175-GU
PAGE 5

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.

ORDER NO. 24925
 DOCKET NO. 891175-GU
 PAGE 6

CITY GAS COMPANY
 DOCKET NO. 891175-GU
 COMPARATIVE AVERAGE RATE BASES
 PTY 9/30/91

Attachment 1

ADJ NO	COMPANY			STAFF		COMPANY	PUBLIC
	TOTAL PER BOOKS	JURIS. ADJUST.	COMPANY ADJUSTED	JURIS. ADJUST.	ADJ. JURIS.	PER BRIEF	COUNSEL PER BRIEF
<u>Utility Plant:</u>							
	Plant in Service	\$82,617,281					\$96,900,544
1	Leased Appliances		\$14,043,351	(\$562,731)			(\$14,043,351)
52	Adjustment to Remove Artwork Common Plant Allocated Out	(\$994,238)		(\$38,828)			(\$38,828)
1	Common Plt. Alloc. In--Leased App's		\$68,305	\$0			(\$68,305)
54	Additional Comm Plt Alloc Out--M&J			(\$78,044)			(\$78,044)
1	Additional Comm Plt Alloc Out--L App's			\$0			
55	Adjustment to Construction Budget			(\$1,147,195)			(\$1,147,195)
562	Inactive Service Line Adjustment			(\$223,270)			(\$223,270)
56	Adjustment to Projected Retirements Acquisition Adjustment	\$18,600,006	(\$18,248,384)	\$166,153			\$166,153
	Construction Work in Progress	\$814,223					
	Total Plant	\$101,037,272	(\$4,136,728)	\$96,900,544	(\$1,883,915)	\$95,016,629	\$81,467,704
<u>Deductions:</u>							
	Accum. Depr. & Amort.--Utility Plant	\$29,165,645					\$34,239,098
1	Accum. Depr. & Amort.--Leased App's		\$4,859,329	(\$26,851)			(\$4,859,329)
54	Comm Plt Acc Depr Alloc Out--M&J			\$10,938			\$10,938
1	Comm Plt Acc Depr Alloc Out--L App's			\$0			
55	Adjust Construction Budget			(\$22,336)			(\$22,336)
562	Inactive Service Line Adjustment			(\$223,270)			(\$223,270)
56	Adjustment to Projected Retirements Accum. Depr.--Common Plant	(\$113,072)		\$136,753			\$136,753
1	Comm Plt Accum Depr Alloc In--L App's		\$14,754	\$0			(\$14,754)
	Accum. Amort.--Acquisition Adj.	\$1,774,442	(\$1,462,000)				
	Subtotal--Accum. Depr. and Amort.	\$30,827,015	\$3,412,083	\$34,239,098	(\$124,766)	\$34,114,332	\$29,267,100
	Customer Construction Advances	\$75,890	(\$75,890)				
7	Add Construction Advance			\$0			
	Total Deductions	\$30,902,905	\$3,336,193	\$34,239,098	(\$124,766)	\$34,114,332	\$29,267,100
	Net Plant	\$70,134,367	(\$7,472,921)	\$62,661,446	(\$1,759,149)	\$60,902,297	\$52,200,604
<u>Allowance for Working Capital:</u>							
	Balance Sheet Method	(\$6,958,394)	\$10,523,668	\$3,565,270	(\$1,560,814)	\$2,004,456	\$1,534,945
19	Total Rate Base	\$63,175,969	\$3,050,747	\$66,226,716	(\$3,319,963)	\$62,906,753	\$53,735,549

ORDER NO. 24925
DOCKET NO. 891175-GU
PAGE 7

CITY GAS COMPANY
DOCKET NO. 891175-GU
COMPARATIVE WORKING CAPITAL COMPONENTS
PTY 9/30/91

Attachment 1A

ADJ NO.	COMPANY			STAFF		COMPANY	PUBLIC COUNSEL
	TOTAL PER BOOKS	JURIS. ADJUST.	COMPANY ADJUSTED	JURIS ADJUST.	ADJ. JURIS	PER BRIEF	PER BRIEF
	Working Capital	(\$6,958,398)					
	Other Special Funds		(\$9,702)				
S63	Remove Interest Bearing Items			(\$146,241)			(\$146,241)
S9	Correct Math Error			(\$118,594)			(\$118,594)
	Temporary Cash Investments		(\$5,933)				
	A/R-Mdse, Job & Other		(\$273,426)				
	Acc Prov Uncollect-Other		\$10,520				
	Merchandise		(\$266,741)				
S10	Adjust Insurance Premium			(\$51,764)			(\$51,764)
S11	Remove Portion of AGA Dues			(\$7,488)			(\$7,488)
12	Remove Antitrust Surety Bond			(\$15,604)			(\$15,604)
13	Unamortized Rate Case Exp			(\$344,584)			(\$344,584)
14	Remove Def. Piping Allow.			(\$818,388)			(\$1,154,842)
S15	Remove Gate Station Painting			(\$43,776)			(\$43,776)
16	Remove Depreciation Study Cost			\$0			(\$10,856)
S17	Remove School Appliances			(\$4,352)			(\$4,352)
S78	Capitalized Office Equipment			\$32,984			
S64	Nonutility Allocation-M & J			(\$43,007)			(\$43,007)
1	Nonutil. Alloc.-Leased App's			\$0			(\$89,217)
	Customer Deposits		\$4,522,740				
	Misc Current & Accrued Liab.		\$6,546,210				
Totals	(\$6,958,398)	\$10,523,668	\$3,565,270	(\$1,560,814)	\$2,004,456		(\$2,030,325)

ORDER NO. 24925
DOCKET NO. 891175-GU
PAGE 8

CITY GAS OF FLORIDA
DOCKET NO. 891175-GU
COMPARATIVE NO. 9
P/E 9/30/91

ATTACHMENT 2

LINE NO	COL 1		COL 2		COL 3		COL 4		COL 5		COL 6		COL 7	
	COMPANY		COMMISSION VOTE		COMPANY		ADJUSTED		COMPANY		PUBLIC		COUNSEL	
	PLH BOOKS	ADJUST	ADJUSTED	ADJUSTS	ADJUSTS	JURIS	PER BREF	PER BREF						
1	OPERATING REVENUES	37,854,009									20,826,067	20,826,067		
2	REMOVE INTERIM RELIEF	3,176,058	(3,176,058)											
3	REVENUES DUE TO GRWTH	730,613												
4	ADJ FUEL RELATED REVS		(19,203,964)											
5	ADJ FOR LEASED APPL REV		1,445,409			996,447							1,084,405	
6	ADJ FOR WEATHER NORM					(343,798)				(343,798)			(343,798)	
7	ADJ FOR TAKE OR PAY REV					28,539				28,539			28,539	
8	ADJ COST OF GAS DEDUCT					4,501				4,501			4,501	
9	ADJ OUT GROSS REC. TAX					(210,034)				(210,034)				
10	TOTALS	41,760,680	(20,934,613)	20,826,067	475,655	21,301,722	20,305,275	21,599,714						
11	OPERATING EXPENSES	30,975,819								12,239,902	12,239,902			
12	ADJ OUT COST OF GAS		(18,843,892)											
13	ADJ BAD DEBT FOR LEASED													
14	ADJ FOR LEASED APPL EXP		107,975			2,790								
15	STAFF ADJS/ SCH 2A					(1,673,885)				(1,115,757)			(1,791,660)	
16	TOTALS	30,975,819	(18,735,917)	12,239,902	(1,671,095)	10,568,807	11,124,145	10,448,242						
17	DEPRECIATION & AMORT	3,566,176								4,546,599	4,546,599			
18	ADJ COMMON PLT ALLOC		(15,121)											
19	ADJ ANTI-TRUST AMORT		(141,600)											
20	ADJ FOR LEASED APPL		1,134,424			(39,797)				0			(1,137,144)	
21	COMMON PLT-LEASED APPL		2,720			0								
22	ADDT'L PLT ALLOC - APPL					0								
23	ADJ COMMON PLANT					(4,956)				(4,956)			(4,956)	
24	ADJ CONSTRT BUDGET					(26,238)				(26,238)			(26,238)	
25	ADJ RETIREMENTS					12,255				12,255			12,255	
26	ADJ ACQUISITION ADJ					(472,800)							(472,800)	
27	INACTIVE SERVICE LINES					(6,028)				(6,028)			(6,028)	
28	ADJ FOR CAPLIZED ITEMS					9,423				9,423			0	
29	TOTALS	3,566,176	980,423	4,546,599	(528,141)	4,018,458	4,531,055	2,911,688						
30	TAXES - OTHER	1,728,246								1,380,341	1,380,341			
31	ADJ FUEL RELATED TXS		(360,072)											
32	ADJ FOR GROWTH		12,167											
33	ADJ FOR REV EFFECTS					2,571				(5,828)			(28,626)	
34	ADJ PAYROLL TAXES					(29,110)				(24,519)			(29,110)	
35	ALLOC PROPERTY TAX					(5,860)				(5,860)			(5,860)	
36	ADJ PROPERTY TAX					32,620				32,620			32,620	
37	ADJ GROSS RECEIPTS					(210,034)				(210,034)			(210,034)	
38	TOTALS	1,728,246	(347,905)	1,380,341	(209,813)	1,170,528	1,166,724	1,139,331						
39	CURRENT INC TAXES - FED	197,269								(77,341)	(77,341)			
40	ADJ FOR LEASED APPL		(282,755)											
41	CO ADJ EFFECT OF ABOVE		8,145											
42	STAFF ADJ ABOVE EFFECT					926,855				264,790	615,666			
43	TOTALS	197,269	(274,610)	(77,341)	926,855	849,514	187,449	538,325						
44	CURRENT INC TAXES - ST	38,207								(9,488)	(9,488)			
45	ADJ FOR LEASED APPL		(48,377)											
46	CO ADJ EFFECT OF ABOVE		682											
47	STAFF ADJ ABOVE EFFECT					158,659				45,327	105,390			
48	TOTALS	38,207	(47,695)	(9,488)	158,659	149,171	35,839	95,902						
49	DEF INC TAXES - FED/ST	123,151												
50	ADJ FOR LEASED APPL		298,818							421,969	421,969			
51	TOTALS	123,151	298,818	421,969	0	421,969	421,969	421,969						
52	INTEREST REC		(9,009)	(9,009)	74,578	65,509	52,227	27,918						
53	ITC'S	(9,600)		(9,600)		(9,600)	(9,600)	(9,600)						
54	PARENT DEBT ADJ		0	0	(119,012)	(119,012)	0	(77,978)						
55	TOTAL OPERATING EXP	36,619,268	(18,135,955)	18,483,313	(1,367,969)	17,115,344	17,509,808	15,491,038						
56	NET OPERATING INCOME	\$5,141,412	(\$2,798,658)	\$2,342,753	\$1,843,624	\$4,186,378	\$2,795,467	\$6,108,676						

CITY GAS COMPANY
DOCKET NO. 891175-GU
COST OF CAPITAL - 13 MONTH AVERAGE
TEST YEAR ENDING 9/30/91

ATTACHMENT 3

CAPITAL COMPONENT	COMPANY FILING	ADJUSTMENTS				ADJUSTED	RATIO	%	%
		COMPANY	STAFF	PRO RATA	COST RATE			WEIGHTED COST	
COMMON EQUITY	48,348	(13,620)	(695)	(2,105)	31,928	0.5075	13.00%	6.5980%	
LONG-TERM DEBT	16,569	0	0	(1,025)	15,544	0.2471	9.53%	2.3548%	
SHORT-TERM DEBT	0	0	0	0	0	0.0000	0.00%	0.0000%	
CUSTOMER DEPOSITS	4,523	0	0	(280)	4,243	0.0675	7.70%	0.5194%	
DEFERRED TAXES	7,325	2,463	0	(605)	9,183	0.1460	0.00%	0.0000%	
TAX CREDITS	2,142	0	0	(133)	2,009	0.0319	0.00%	0.0000%	
TOTAL	78,907	(11,157)	(695)	(4,148)	62,907	1.0000		9.4722%	

OVERALL RATE OF RETURN 9.47%

EQUITY RATIO 67.26%
(calculated using only debt and equity)

FLORIDA GAS OF FLORIDA
DOCKET NO. 891175-GU
PTY DEFICIENCY
PTY 9/30/91

ATTACHMENT 4

ISSUE NO.	COMPANY PER FILING	COMMISSION VOTE	COMPANY PER BRIEF	PUBLIC COUNSEL PER BRIEF
RATE BASE (AVERAGE)	66,226,716	62,906,753	64,793,511	53,735,559
RATE OF RETURN	X 9.7644%	X 9.4700%	X 10.02209%	X 8.8500%
REQUIRED NOI	<u>\$6,466,635</u>	<u>\$5,957,270</u>	<u>\$6,493,664</u>	<u>\$4,755,597</u>
Operating Revenues	\$20,826,067	\$21,301,722	\$20,305,275	\$19,069,900
Operating Expenses:				
Operation & Maintenance	12,239,902	10,568,807	11,124,145	10,448,242
Depreciation & Amortization	4,546,599	4,018,458	4,531,055	2,911,688
Taxes Other Than Income Taxes	1,380,341	1,170,528	1,166,724	1,134,571
Current Income Taxes - Federal	(77,341)	849,514	187,449	538,325
- State	(9,488)	149,171	35,839	95,902
Deferred Income Taxes	421,969	421,969	421,969	421,969
Interest Reconciliation	(9,069)	65,509	52,227	27,918
Investment Tax Credits	(9,600)	(9,600)	(9,600)	(9,600)
Parent Debt Adjustment	0	(119,012)	0	(77,978)
Total Operating Expenses	<u>18,483,313</u>	<u>17,115,344</u>	<u>17,509,808</u>	<u>15,491,038</u>
ACHIEVED NOI	<u>\$2,342,753</u>	<u>\$4,186,378</u>	<u>\$2,795,467</u>	<u>\$3,578,862</u>
NOI DEFICIENCY	\$4,123,882	\$1,770,891	\$3,698,197	\$1,176,735
NOI MULTIPLIER	X 1.6386	X 1.6139	X 1.6139	X 1.6139
45 REVENUE INCREASE	<u>\$6,757,589</u>	<u>\$2,858,041</u>	<u>\$5,968,520</u>	<u>\$1,899,184</u>

NOTE: THE STAFF'S CALCULATED DEFICIENCY IS \$43,741 LOWER DUE TO ELIMINATING THE EFFECT OF GROSS RECEIPTS TAX. THE COMPANY HAS OPTED TO STATE THE GROSS RECEIPTS TAX AS A SEPARATE LINE ITEM ON THE CUSTOMER'S BILL.

REVISED ATTACHMENT 5

COST OF SERVICE SUMMARY

LEASED APPLIANCES

COMPANY NAME: CITY GAS COMPANY

PROPOSED RATE DESIGN

INCLUDED IN RATE BASE

DOCKET NO. 891175-GU

	TOTAL	GAS			INTERRUPT	INTERRUPT	LEASED
		RESIDENTIAL	LIGHTING	COMMERCIAL		LARGE VOL.	APPLIANCES
<u>PRESENT RATES (projected last year)</u>							
GAS SALES (due to growth)	21,164,663	9,778,067	4,769	7,662,791	942,848	334,330	2,441,858
OTHER OPERATING REVENUE	137,062	82,237	0	54,825	0	0	0
TOTAL	21,301,725	9,860,304	4,769	7,717,616	942,848	334,330	2,441,858
RATE OF RETURN	6.46%	-0.66%	-37.45%	14.15%	4.39%	4.28%	11.19%
INDEX	1.00	0.00	-0.06	0.02	0.01	0.01	0.02
<u>PROPOSED RATES</u>							
GAS SALES	23,880,901	11,903,077	41,271	8,021,841	1,135,196	337,658	2,441,858
OTHER OPERATING REVENUE	278,862	167,317	0	111,545	0	0	0
TOTAL	24,159,763	12,070,394	41,271	8,133,386	1,135,196	337,658	2,441,858
TOTAL REVENUE INCREASE	2,858,038	2,210,090	36,502	415,770	192,348	3,328	0
PERCENT INCREASE	13.42%	22.41%	765.40%	5.39%	20.40%	1.00%	0.00%
		20.13	20.13	20.13	20.13	20.13	20.13
RATE OF RETURN	9.47%	7.12%	-0.41%	13.12%	8.00%	4.87%	9.47%
INDEX	1.00	0.75	-0.99	1.39	0.84	0.51	1.00

ORDER NO. 24925
DOCKET NO. 891175-GU
PAGE 12

COMPANY NAME: CITY GAS COMPANY
DOCKET NO. 891175-GU

COST OF SERVICE SUMMARY
CALCULATION OF PROPOSED RATES

REVISED ATTACHMENT 5
LEASED APPLIANCES
INCLUDED IN RATE BASE
INTERRUPT LEASED
LARGE VOL. APPLIANCES

	TOTAL	RESIDENTIAL	LIGHTING	COMMERCIAL	INTERRUPT	LARGE VOL.	LEASED APPLIANCES
PROPOSED TOTAL TARGET REVENUES	24,159,763	12,070,394	41,271	8,133,386	1,135,196	337,658	2,441,858
LESS OTHER OPERATING REVENUE	278,862	167,317	0	111,545	0	0	0
LESS CUSTOMER CHARGE REVENUES							
PROPOSED CUSTOMER CHARGES		\$6.00	\$0.00	\$12.00	\$36.00	\$150.00	\$0.00
TIMES-NUMBER OF BILLS	969,504	909,288	8,172	51,720	288	36	0
EQUALS-CUSTOMER CHARGE REVENUES	6,092,136	5,455,728	0	670,640	10,368	5,400	0
LESS OTHER NON-THERM-RATE REVENUES							
EQUALS PER-THERM TARGET REVENUES	17,788,765	6,447,349	41,271	7,401,201	1,124,828	332,258	2,441,858
DIVIDED BY:NUMBER OF THERMS	74,244,169	18,684,781	147,096	42,171,882	9,683,271	3,557,139	
EQUALS PER-THERM RATES(UNRNDED)		0.345059	0.280572	0.175501	0.116162	0.093406	
PER-THERM RATES(RNDED)		0.34506	0.28057	0.17550	0.11616	0.09341	
PER-THERM-RATE REVENUES(RNDED RATES)	17,788,746	6,447,371	41,271	7,401,165	1,124,809	332,272	2,441,858

SUMMARY:PROPOSED TARIFF RATES

							WATER
CUSTOMER CHARGES		\$6.00	\$0.00	\$12.00	\$36.00	\$150.00	HEATER
ENERGY CHARGES							\$2.25
NON-GAS (CENTS PER THERM)		34.506	28.057	17.550	11.616	9.341	DRYER
PURCHASED GAS ADJUSTMENT		24.493	24.493	24.493	24.493	24.493	\$3.50
							RANGE
TOTAL (INCLUDING PGA)		58.999	52.550	42.043	36.109	33.834	\$5.00

SUMMARY:PRESENT TARIFF RATES

							WATER
CUSTOMER CHARGES		\$6.00	\$0.00	\$12.00	\$36.00	\$150.00	HEATER
ENERGY CHARGES							\$1.69
NON-GAS (CENTS PER THERM)		35.244	28.382	17.770	11.752	9.451	DRYER
PURCHASED GAS ADJUSTMENT		24.493	24.493	24.493	24.493	24.493	\$2.99
							RANGE
TOTAL (INCLUDING PGA)		59.737	52.875	42.263	36.245	33.944	\$5.00

SUMMARY:OTHER OPERATING REVENUE

	PRESENT		PROPOSED	
	CHARGE	REVENUE	CHARGE	REVENUE
CONNECTION/RECONNECTION RESIDENTIAL	\$6.50	\$125,928	\$13.00	\$251,862
CONNECTION/RECONNECTION COMMERCIAL	\$6.50	\$6,850	\$30.00	\$27,000
CHANGE OF ACCOUNT	\$6.50	\$0	\$10.00	\$0
BILL COLLECTION IN LIEU OF DISCONNECTION	\$0.00	\$0	\$10.00	\$0
RETURNED CHECK CHARGE	\$0.00	\$0	\$15.00	\$0
DISCONNECTION FOR NON PAY RESIDENTIAL	\$0.00	\$0	\$13.00	\$74,000
DISCONNECTION FOR NON PAY COMMERCIAL	\$0.00	\$0	\$30.00	\$3,000

ORDER NO. 24925
DOCKET NO. 891175-GU
PAGE 13

COMPANY: CITY GAS COMPANY OF FLORIDA
DOCKET NO. 891175-GU

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

ATTACHMENT 5
LEASED APPLIANCES
INCLUDED IN RATE BASE

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT	0		0		100% capacity
INTANGIBLE PLANT:	105232		105232		"
PRODUCTION PLANT	0		0		"
DISTRIBUTION PLANT:					
374 Land and Land Rights	190223		190223		"
375 Structures and Improvements	595858		595858		"
376 Mains	48247295		48247295		"
377 Comp.Sta.Eq.	0		0		"
378 Meas.& Reg.Sta.Eq.-Gen	0		0		"
379 Meas.& Reg.Sta.Eq.-CG	846143		846143		"
380 Services	18822832	18822832			100% customer
381-382 Meters	6014619	6014619			"
383-384 House Regulators	2045515	2045515			"
385 Industrial Meas.& Reg.Eq.	598389		598389		100% capacity
386 Property on Customer Premises	13548925	4708262	8840663	0	ac 374-385
387 Other Equipment	145827	50675	95152	0	ac 374-386
Total Distribution Plant	91055626	31641903	59413723	0	91055626
GENERAL PLANT:	2913196	1456598	1456598		50% customer,50%, capacity
PLANT ACQUISITIONS:	351622		351622		100% capacity
GAS PLANT FOR FUTURE USE:	0		0		"
CWIP:	814223	282943	531280	0	dist.plant
TOTAL PLANT	95239899	33381444	61858455	0	95239899 checksum

ORDER NO. 24925
DOCKET NO. 891175-GU
PAGE 14

COMPANY: CITY GAS COMPANY OF FLORIDA
DOCKET NO. 891175-GU

SCHEDULE - A (COST OF SERVICE)
CLASSIFICATION OF RATE BASE
(Page 2 of 2: ACCUMULATED DEPRECIATION)

ATTACHMENT 5
LEASED APPLIANCES
INCLUDED IN RATE BASE

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT:	0	0	0	0	related plant
INTANGIBLE PLANT:	64582	0	64582	0	rel.plant account
PRODUCTION PLANT	0		0		"
DISTRIBUTION PLANT:					
375 Structures and Improvements	105516	0	105516	0	"
376 Mains	17032366	0	17032366	0	"
377 Compressor Sta. Eq.	0	0	0	0	"
378 Meas. & Reg. Sta. Eq.-Gen	0	0	0	0	"
379 Meas. & Reg. Sta. Eq.-CG	246440	0	246440	0	"
380 Services	7630988	7630988	0	0	"
381-382 Meters	2212257		0	0	"
383-384 House Regulators	734248	734248	0	0	"
385 Indust. Meas. & Reg. Sta. Eq.	235125	0	235125	0	"
386 Property on Customer Premises	4794256	1666008	3128248	0	"
387 Other Equipment	87331	30348	56983	0	"
Total A.D. on Dist. Plant	33078527	12273848	20804679	0	33078527 checksum
GENERAL PLANT:	955947	477974	477974	0	general plant
PLANT ACQUISITIONS:	312442	0	312442	0	plant acquisitions
RETIREMENT WORK IN PROGRESS:	-73894	-25678	-48216	0	distribution plant
TOTAL ACCUMULATED DEPRECIATION	34337604	12726144	21611460	0	34337604 checksum
NET PLANT (Plant less Accum.Dep.)	60902295	20655301	40246994	0	60902295 checksum
less: CUSTOMER ADVANCES	0	0	0		50% cust 50% cap
plus: WORKING CAPITAL	2004456	1432775	534855	36826	oper. and maint. exp.
equals: TOTAL RATE BASE	62906751	22088076	40781849	36826	62906751 checksum

ORDER NO. 24925
 DOCKET NO. 891175-GU
 PAGE 15

COMPANY: CITY GAS COMPANY OF FLORIDA
 DOCKET NO. 891175-GU

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

ATTACHMENT 5
 LEASED APPLIANCES
 INCLUDED IN RATE BASE

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.	16668	8201	8467	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				100% commodity
874 Mains and Services	565849	158802	407047	0	ac376+ac380
875 Meas.& Reg. Sta.Eq.-Gen	0	0	0	0	ac 378
876 Meas.& Reg. Sta.Eq.-Ind.	27001	0	27001	0	ac 385
877 Meas.& Reg. Sta.Eq.-CG	32386	0	32386	0	ac 379
878 Meter and House Reg.	619304	619304	0	0	ac381+ac383
879 Customer Instal.	1146973	398574	748399	0	ac 386
880 Other Expenses	352867	175332	177535	0	ac 387
881 Rents	114594		114594		100% capacity
885 Maintenance Supervision	0	0	0	0	ac886-894
886 Maint. of Struct. and Improv.	3250	0	3250	0	ac375
887 Maintenance of Mains	150556	0	150556	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	14642	0	14642	0	ac 385
891 Maint. of Meas.& Reg.Sta.Eq.-CG	36865	0	36865	0	ac 379
892 Maintenance of Services	63282	63282	0	0	ac 380
893 Maint. of Meters and House Reg.	270934	270934	0	0	ac381-383
894 Maint. of Other Equipment	20376	12622	7754	0	ac387
Total Distribution Expenses	3435547	1707052	1728495	0	3435547 che
CUSTOMER ACCOUNTS:					
901 Supervision	128324	128324			100% customer
902 Meter-Reading Expense	477410	477410			"
903 Records and Collection Exp.	1719053	1719053			"
904 Uncollectible Accounts	120479			120479	100% commodity
905 Misc. Expenses	116586	116586			100% customer
Total Customer Accounts	2561852	2441373	0	120479	
(907-910) CUSTOMER SERV.& INFO. EXP.	0	0			"
(911-916) SALES EXPENSE	517697	517697			"
(932) MAINT. OF GEN. PLANT	42664	21332	21332	0	general plant
(920-931) ADMINISTRATION AND GENERAL	4019050	2872797	1072416	73838	0 O&M excl. A&G
TOTAL O&M EXPENSE	10576810	7560250	2822243	194317	10576810 che

ORDER NO. 24925
 DOCKET NO. 891175-GU
 PAGE 16

COMPANY: CITY GAS COMPANY OF FLORIDA
 DOCKET NO. 891175-GU

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

ATTACHMENT 5
 LEASED APPLIANCES
 INCLUDED IN RATE BASE

DEPRECIATION AND AMORTIZATION EXPENSE:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
Depreciation Expense	3500322	1187151	2313171	0		net plant
Amort. of Other Gas Plant	0		0			100% capacity
Amort. of Property Loss	3744		3744			100% capacity
Amort. of Limited-term Inv.	0	0	0	0		intangible plan
Amort. of Acquisition Adj.	483348	170059	313289	0		intan/dist/gen
Amort. of Conversion Costs	31044			31044		100% commodity
Total Deprec. and Amort. Expense	4018458	1357209	2630205	31044	0	4018458 che
TAXES OTHER THAN INCOME TAXES:						
Revenue Related	85968				85968	100% revenue
Other	1095278	371469	723809	0		net plant
Total Taxes other than Income Taxes	1181246	371469	723809	0	85968	
REV.CRODT TO COS(NEG.OF OTHR OPR.REV)	-278862	-278862				100% customer
RETURN (REQUIRED NOI)	5957262	2091738	3862036	3487		rate base
INCOME TAXES	2425987	851822	1572744	1420	0	return(noi)
TOTAL OVERALL COST OF SERVICE	23880901	11953627	11611038	230268	85968	23880901 che

ORDER NO. 24925
DOCKET NO. 891175-GU
PAGE 17

SCHEDULE - C (COST OF SERVICE)

ATTACHMENT 5
LEASED APPLIANCES
INCLUDED IN RATE BASE

COMPANY NAME: CITY GAS COMPANY
DOCKET NO. 891175-GU

CUSTOMER COSTS	GAS					INTERRUPT LARGE VOL.
	TOTAL	RESIDENTIAL	LIGHTING	COMMERCIAL	INTERRUPT	
No. of Customers	80792	75774	681	4310	24	3
Weighting	NA	1	1	3	15	15
Weighted No. of Customers	90350	75774	681	13490	360	45
Allocation Factors	1	0.838669047	0.00753732	0.149311070	0.00398449	0.000498
	1	0.845038379		0.150445024	0.00401475	0.000501
CAPACITY COSTS						
Peak & Avg. Month Sales Vol.(therms)	13736200	4091778	24531	7583466	1635592	600833
Allocation Factors	1	0.297882820	0.00178586	0.537518818	0.11907165	0.043740
COMMODITY COSTS						
Annual Sales Vol.(therms)	74244169	18684781	147096	42171882	9683271	3557139
Allocation Factors	1	0.251666646	0.00198124	0.568016082	0.13042466	0.047911
REVENUE-RELATED COSTS						
Tax on Cust,Cap,& Commod.	61988	51074	375	3027	5526	1986
Allocation Factors	1	0.823933226	0.00605580	0.048832107	0.08913886	0.032039

ORDER NO. 24925
 DOCKET NO. 891175-GU
 PAGE 18

RATE BASE BY CUSTOMER CLASS	SCHEDULE - D (COST OF SERVICE) ALLOCATION OF RATE BASE TO CUSTOMER CLASSES				ATTACHMENT 5 LEASED APPLIANCES INCLUDED IN RATE BASE	
	GAS		COMMERCIAL	INTERRUPT	INTERRUPT LARGE VOL.	
	TOTAL	RESIDENTIAL			LIGHTING	
DIRECT AND SPECIAL ASSIGNMENTS:						
Customer						
Meters	3802362	3213142	0	572046	15266	1908
House Regulators	1311267	1311267	0	0	0	0
Services	11191844	9386253	84357	1671066	44594	5574
All Other	5782603	4849690	43585	863407	23041	2880
Total	22088076	18760352	127942	3106519	82900	10363
Capacity						
Industrial Meas.& Reg. Sta. Eq.	363264	0	0	278813	61763	22689
Meas.&Reg.Sta.Eq.-Gen.	0	0	0	0	0	0
Mains	31214929	9298391	55746	16778612	3716813	1365367
All Other	9203656	2741611	16436	4947139	1095895	402576
Total	40781849	12040002	72182	22004563	4874470	1790632
Commodity						
Account #	0	0	0	0	0	0
Account #	0	0	0	0	0	0
Account #	0	0	0	0	0	0
All Other	36826	9268	73	20918	4803	1764
Total	36826	9268	73	20918	4803	1764
TOTAL	62906751	30809622	200197	25132000	4962174	1802758

ORDER NO. 24925
DOCKET NO. 891175-GU
PAGE 19

COMPANY NAME: CITY GAS COMPANY
DOCKET NO. 891175-GU

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

ATTACHMENT 5
LEASED APPLIANCES
INCLUDED IN RATE BASE

	GAS					
	TOTAL	RESIDENTIAL	LIGHTING	COMMERCIAL	INTERRUPT	INTERRUPT LARGE VOL.
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	619304	523336	0	93171	2486	311
893 Maint. of Meters & House Reg.	270934	228950	0	40761	1088	136
874 Mains & Services	158802	133182	1197	23711	633	79
892 Maint. of Services	63282	53073	477	9449	252	32
All Other	6447928	5407678	48600	962747	25692	3211
Total	7560250	6346218	50274	1129839	30151	3769
Capacity						
876 Measuring & Reg. Sta. Eq.- I	27001	0	0	20724	4591	1686
890 Maint. of Meas. & Reg. Sta. Eq.- I	14642	0	0	0	10708	3934
874 Mains and Services	407047	121252	727	218795	48468	17805
887 Maint. of Mains	150556	44848	269	80927	17927	6585
All Other	2222997	662193	3970	1194903	264696	97236
Total	2822243	828293	4966	1515349	346390	127246
Commodity						
Account #	0	0	0	0	0	0
Account #	0	0	0	0	0	0
Account #	0	0	0	0	0	0
All Other	194317	48903	385	110375	25344	9310
Total	194317	48903	385	110375	25344	9310
TOTAL O&M	10576810	7223414	55625	2755562	401884	140325
DEPRECIATION EXPENSE:						
Customer						
Customer	1187151	995627	8948	177255	4730	591
Capacity	2313171	689054	4131	1243373	275433	101180
Total	3500322	1684681	13079	1420628	280163	101771
AMORT. OF GAS PLANT:						
Capacity						
Capacity	0	0	0	0	0	0
AMORT. OF PROPERTY LOSS:						
Capacity						
Capacity	3744	1115	7	2012	446	164
AMORT OF LIMITED TERM INVEST.						
Capacity						
Capacity	0	0	0	0	0	0
AMORT. OF ACQUISITION ADJ.:						
Customer						
Customer	170059	143706	0	25584	683	85
Capacity	313289	93324	559	168399	37304	13704
Total	483348	237030	559	193983	37987	13789
AMORT. OF CONVERSION COSTS:						
Commodity						
Commodity	31044	7813	62	17633	4049	1487

ORDER NO. 24925
 DOCKET NO. 891175-GU
 PAGE 20

COMPANY NAME: CITY GAS COMPANY DOCKET NO. 891175-GU	SCHEDULE - E (COST OF SERVICE) ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES (Page 2 of 2)					ATTACHMENT 5 LEASED APPLIANCES INCLUDED IN RATE BASE
	TOTAL	RESIDENTIAL	LIGHTING	COMMERCIAL	INTERRUPT	INTERRUPT LARGE VOL.
TAXES OTHER THAN INCOME TAXES:						
Customer	371469	311539	2800	55464	1480	185
Capacity	723809	215610	1293	389061	86185	31660
Subtotal	1095278	527150	4093	444526	87665	31845
Revenue	85968	70832	521	4198	7663	2754
Total	1181246	597982	4613	448724	95328	34599
RETURN (NOI)						
Customer	2091738	1776603	12116	294187	7851	981
Capacity	3862036	1140187	6836	2083830	461612	169573
Commodity	3487	878	7	1981	455	167
Total	5957262	2917668	18959	2379997	469917	170721
INCOME TAXES						
Customer	851822	723489	4934	119802	3197	400
Capacity	1572744	464320	2784	848602	187983	69055
Commodity	1420	357	3	807	185	68
Total	2425987	1188167	7721	969211	191365	69523
REVENUE CREDITED TO COS:						
Customer	-278862	-167317	0	-111545	0	0
TOTAL COST OF SERVICE:						
Customer	11953627	10129865	79072	1690587	48091	6011
Capacity	11611038	3431903	20575	6250626	1395353	512581
Commodity	230268	57951	456	130796	30033	11032
Subtotal	23794933	13619719	100103	8072009	1473477	529625
Revenue	85968	70832	521	4198	7663	2754
Total	23880901	13690551	100624	8076207	1481140	532380

ORDER NO. 24925
 DOCKET NO. 891175-GU
 PAGE 21

COMPANY NAME: CITY GAS COMPANY
 DOCKET NO. 891175-GU

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

REVISED ATTACHMENT 5
 LEASED APPLIANCES
 INCLUDED IN RATE BASE

COST OF SERVICE BY CUSTOMER CLASS	GAS				REVISED INTERRUPT	ATTACHMENT 5 LEASED APPLIANCES INCLUDED IN RATE BASE INTERRUPT LARGE VOL.	LEASED APPLIANCE
	TOTAL	RESIDENTIAL	LIGHTING	COMMERCIAL			
CUSTOMER COSTS	11,953,627	9,659,993	66,666	1,610,945	45,900	5,737	564,385
CAPACITY COSTS	11,611,038	2,715,791	16,281	4,956,086	1,108,492	407,203	2,407,183
COMMODITY COSTS	230,268	56,254	443	126,966	29,154	10,710	6,743
REVENUE COSTS	85,968	9,721	652	51,949	9,159	3,277	11,211
TOTAL	23,880,901	12,441,758	84,042	6,745,945	1,192,705	426,926	2,989,521
less:REVENUE AT PRESENT RATES (in the projected test year)	21,164,663	9,778,067	4,769	7,662,791	942,848	334,330	2,441,858
equals: GAS SALES REVENUE DEFICIENCY	2,716,238	2,663,691	79,273	(916,846)	249,857	92,596	547,663
plus:DEFICIENCY IN OTHER OPERATING REV.	141,800	85,080	0	56,720	0	0	0
equals:TOTAL BASE-REVENUE DEFICIENCY	2,858,038	2,748,771	79,273	(860,126)	249,857	92,596	547,663
=====							
UNIT COSTS:							
Customer	12.329631	10.623689	8.157825	31.147429	159.375195	159.368250	
Capacity	0.845287	0.663719	0.663702	0.671241	0.677731	0.677731	
Commodity	0.003102	0.003011	0.003011	0.003011	0.003011	0.003011	

ORDER NO. 24925
 DOCKET NO. 891175-GU
 PAGE 22

COMPANY NAME: CITY GAS COMPANY
 DOCKET NO. 891175-GU

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

REVISED

ATTACHMENT 5
 LEASED APPLIANCES
 INCLUDED IN RATE BASE

	GAS				REVISSED INTERRUPT	ATTACHMENT 5 LEASED APPLIANCES INCLUDED IN RATE BASE INTERRUPT LARGE VOL.	LEASED APPLIANCE
	TOTAL	RESIDENTIAL	LIGHTING	COMMERCIAL			
REVENUES: (projected test year)							
Gas Sales (due to growth)	21,164,663	9,778,067	4,769	7,662,791	942,848	334,330	2,441,858
Other Operating Revenue	137,062	82,237	0	54,825	0	0	0
Total	21,301,725	9,860,304	4,769	7,717,616	942,848	334,330	2,441,858
EXPENSES:							
Purchased Gas Cost	0	0	0	0	0	0	0
O&M Expenses	10,576,810	7,446,706	58,312	2,486,636	327,776	112,626	144,754
Depreciation Expenses	3,500,322	1,386,193	3,398	1,168,610	230,448	83,711	627,962
Amortization Expenses	518,136	14,104	80	23,877	5,323	1,952	472,800
Taxes Other Than Income--Fixed	1,095,278	528,578	1,296	445,610	87,874	31,921	0
Taxes Other Than Income--Revenue	70,211	36,668	18	28,735	3,536	1,254	9,157
Total Expns excl. Income Taxes	15,760,757	9,412,248	63,103	4,153,468	654,957	231,464	1,254,673
INCOME TAXES:	1,477,316	622,219	3,903	507,188	100,279	36,436	207,291
NET OPERATING INCOME:	4,063,652	(174,163)	(62,238)	3,056,960	187,612	66,430	979,895
=====							
RATE BASE:	62,906,751	26,495,195	166,209	21,596,977	4,270,044	1,551,526	8,826,800
RATE OF RETURN	0.064598	-0.006573	-0.374454	0.141546	0.043937	0.042816	0.111014
=====							

ORDER NO. 24925
 DOCKET NO. 891175-GU
 PAGE 23

COMPANY NAME: CITY GAS COMPANY DOCKET NO. 891175-GU	SCHEDULE - G (COST OF SERVICE) RATE OF RETURN BY CUSTOMER CLASS (Page 2 of 2: PROPOSED RATES)				REVISED INTERRUPT	ATTACHMENT 5 LEASED APPLIANCES INCLUDED IN RATE BASE		LEASED APPLIANCE
	GAS					INTERRUPT LARGE VOL.		
	TOTAL	RESIDENTIAL	LIGHTING	COMMERCIAL				
REVENUES:								
Gas Sales	23,880,901	11,903,077	41,271	8,021,841	1,135,196	337,658	2,441,858	
Other Operating Revenue	278,862	167,317	0	111,545	0	0	0	0
Total	24,159,763	12,070,394	41,271	8,133,386	1,135,196	337,658	2,441,858	
EXPENSES:								
Purchased Gas Cost	0	0	0	0	0	0	0	0
O&M Expenses	10,576,810	7,446,706	58,312	2,486,636	327,776	112,626	144,754	
Depreciation Expenses	3,500,322	1,386,193	3,398	1,168,610	230,448	83,711	627,962	
Amortization Expenses	518,136	14,104	80	23,877	5,323	1,952	472,800	
Taxes Other Than Income--Fixed	1,095,278	528,578	1,296	445,610	87,874	31,921	0	
Taxes Other Than Income--Revenue	85,968	44,637	155	30,082	4,257	1,266	9,157	
Total Expes excl. Income Taxes	15,776,514	9,420,217	63,240	4,154,814	655,678	231,476	1,254,673	
PRE TAX NOI:	8,383,249	2,650,177	(21,969)	3,978,571	479,518	106,182	1,187,185	
INCOME TAXES:	2,425,987	766,922	(6,358)	1,151,339	138,765	30,727	343,554	
NET OPERATING INCOME:	5,957,262	1,886,909	(15,646)	2,832,987	341,439	75,603	835,000	
RATE BASE:	62,906,751	26,495,195	166,209	21,596,977	4,270,044	1,551,526	8,826,000	
RATE OF RETURN	0.094700	0.071217	-0.094133	0.131175	0.079962	0.048728	0.094700	

ORDER NO. 24925
 DOCKET NO. 891175-GU
 PAGE 24

CITY GAS COMPANY OF FLORIDA

DOCKET NO. 891175-GU

ATTACHMENT 6

Includes PD # adjustment

RATE COMPARISON

RATE SCHEDULE	PRESENT RATE	RATE INCREASE	STAFF PROPOSED RATE				
			WITHOUT LEASED APPLIANCES	WITH LEASED APPLIANCES	WITH LEASED APPLIANCES		
			APPLIANCES	PARTIAL IMPUTED	REVISED	FULLY IMPUTED	
<u>RESIDENTIAL</u>							
CUSTOMER CHARGE	\$6.00	\$0.00	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00
ENERGY CHARGE CNETS/THERM	23.720	10.158	33.878	35.244	34.506		33.878
<u>GAS LIGHTING (1)</u>							
CUSTOMER CHARGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ENERGY CHARGE CNETS/THERM	3.278	24.502	27.780	28.382	28.057		27.780
<u>COMMERCIAL</u>							
CUSTOMER CHARGE	\$12.00	\$0.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
ENERGY CHARGE CNETS/THERM	16.913	0.450	17.363	17.770	17.550		17.363
<u>INTERRUPTIBLE</u>							
CUSTOMER CHARGE	\$24.00	\$12.00	\$36.00	\$36.00	\$36.00	\$36.00	\$36.00
ENERGY CHARGE CNETS/THERM	9.480	2.021	11.501	11.752	11.616		11.501
<u>INTERRUPTIBLE LARGE VOLUME</u>							
CUSTOMER CHARGE	\$24.00	\$126.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00
ENERGY CHARGE CNETS/THERM	9.480	-0.233	9.247	9.451	9.341		9.247
<u>LEASED APPLIANCES</u>							
WATER HEATER	\$1.69	0.000	\$1.69	\$2.25	\$2.25		\$2.25
DRYER	\$2.99	0.000	\$2.99	\$3.50	\$3.50		\$3.00
RANGE	\$5.00	0.000	\$5.00	\$5.00	\$5.00		\$5.00

• SERVED UNDER THE COMMERCIAL RATE SCHEDULE

3.278 cents/therm x 18 therms = \$5.90 per lamp/month

28.382 cents/therm x 18 therms = \$5.11 per lamp/month

28.057 cents/therm x 18 therms = \$5.05 per lamp/month

ORDER NO. 24925
 DOCKET NO. 891175-GU
 PAGE 25

COMPANY: CITY GAS COMPANY
 DOCKET NO. 891175-GU

COST OF SERVICE SUMMARY
 RATE COMPARISON

ATTACHMENT 6
 REVISED

RATE SCHEDULE: RESIDENTIAL

PRESENT RATES

Customer Charge
 6.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	35.244

PROPOSED RATES

Customer Charge
 6.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	34.506

GAS COST CENTS/THERM
 24.493

THERM USAGE INCREMENT
 10

therm usage	monthly bill w/o fuel	monthly bill with fuel	monthly bill w/o fuel	monthly bill with fuel	PROPOSED		Dollar Increase
					percent increase w/o fuel	percent increase with fuel	
0	6.00	6.00	6.00	6.00	0.00	0.00	0.00
10	9.52	11.97	9.45	11.90	(0.77)	(0.62)	-0.07
20	13.05	17.95	12.90	17.80	(1.13)	(0.82)	-0.15
30	16.57	23.92	16.35	23.70	(1.34)	(0.93)	-0.22
40	20.10	29.89	19.80	29.60	(1.47)	(0.99)	-0.30
50	23.62	35.87	23.25	35.50	(1.56)	(1.03)	-0.37
60	27.15	41.84	26.70	41.40	(1.63)	(1.06)	-0.44
70	30.67	47.82	30.15	47.30	(1.68)	(1.08)	-0.52
80	34.20	53.79	33.60	53.20	(1.73)	(1.10)	-0.59
90	37.72	59.76	37.06	59.10	(1.76)	(1.11)	-0.66
100	41.24	65.74	40.51	65.00	(1.79)	(1.12)	-0.74
110	44.77	71.71	43.96	70.90	(1.81)	(1.13)	-0.81
120	48.29	77.68	47.41	76.80	(1.83)	(1.14)	-0.89
130	51.82	83.66	50.86	82.70	(1.85)	(1.15)	-0.96
140	55.34	89.63	54.31	88.60	(1.87)	(1.15)	-1.03
150	58.87	95.61	57.76	94.50	(1.88)	(1.16)	-1.11
160	62.39	101.58	61.21	100.40	(1.89)	(1.16)	-1.18
170	65.91	107.55	64.66	106.30	(1.90)	(1.17)	-1.25
180	69.44	113.53	68.11	112.20	(1.91)	(1.17)	-1.33
190	72.96	119.50	71.56	118.10	(1.92)	(1.17)	-1.40

ORDER NO. 24925
 DOCKET NO. 891175-GU
 PAGE 26

COMPANY: CITY GAS COMPANY
 DOCKET NO. 891175-GU

COST OF SERVICE SUMMARY
 RATE COMPARISON

ATTACH 6
 REVISED

RATE SCHEDULE: GAS LIGHTING

PRESENT RATES

Customer Charge
 0.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	28.382

PROPOSED RATES

Customer Charge
 0.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	28.057

GAS COST CENTS/THERM
 24.493

THERM USAGE INCREMENT
 10

therm usage	monthly bill w/o fuel	monthly bill with fuel	monthly bill w/o fuel	monthly bill with fuel	PROPOSED		Dollar Increase
					percent increase w/o fuel	percent increase with fuel	
0	0.00	0.00	0.00	0.00	ERR	ERR	0.00
10	2.84	5.29	2.81	5.26	(1.15)	(0.61)	-0.03
20	5.68	10.58	5.61	10.51	(1.15)	(0.61)	-0.07
30	8.51	15.86	8.42	15.77	(1.15)	(0.61)	-0.10
40	11.35	21.15	11.22	21.02	(1.15)	(0.61)	-0.13
50	14.19	26.44	14.03	26.28	(1.15)	(0.61)	-0.16
60	17.03	31.73	16.83	31.53	(1.15)	(0.61)	-0.20
70	19.87	37.01	19.64	36.79	(1.15)	(0.61)	-0.23
80	22.71	42.30	22.45	42.04	(1.15)	(0.61)	-0.26
90	25.54	47.59	25.25	47.30	(1.15)	(0.61)	-0.29
100	28.38	52.88	28.06	52.55	(1.15)	(0.61)	-0.33
110	31.22	58.16	30.86	57.81	(1.15)	(0.61)	-0.36
120	34.06	63.45	33.67	63.06	(1.15)	(0.61)	-0.39
130	36.90	68.74	36.47	68.32	(1.15)	(0.61)	-0.42
140	39.73	74.03	39.28	73.57	(1.15)	(0.61)	-0.45
150	42.57	79.31	42.09	78.83	(1.15)	(0.61)	-0.49
160	45.41	84.60	44.89	84.08	(1.15)	(0.61)	-0.52
170	48.25	89.89	47.70	89.34	(1.15)	(0.61)	-0.55
180	51.09	95.18	50.50	94.59	(1.15)	(0.61)	-0.59
190	53.93	100.46	53.31	99.85	(1.15)	(0.61)	-0.62

ORDER NO. 24925
 DOCKET NO. 891175-GU
 PAGE 27

COMPANY: CITY GAS COMPANY
 DOCKET NO. 891175-GJ

COST OF SERVICE SUMMARY
 RATE COMPARISON

ATTACH 6
 REVISED

RATE SCHEDULE: COMMERCIAL

PRESENT RATES

Customer Charge
 12.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	17.77

PROPOSED RATES

Customer Charge
 12.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	17.550

GAS COST CENTS/THERM
 24.493

THERM USAGE INCREMENT
 50

therm usage	monthly bill		monthly bill		PROPOSED percent increase		Dollar Increase
	w/o fuel	with fuel	w/o fuel	with fuel	w/o fuel	with fuel	
0	12.00	12.00	12.00	12.00	0.00	0.00	0.00
50	20.89	33.13	20.78	33.02	(0.53)	(0.33)	-0.11
100	29.77	54.26	29.55	54.04	(0.74)	(0.41)	-0.22
150	38.66	75.39	38.33	75.06	(0.85)	(0.44)	-0.33
200	47.54	96.53	47.10	96.09	(0.93)	(0.46)	-0.44
250	56.43	117.66	55.88	117.11	(0.97)	(0.47)	-0.55
300	65.31	138.79	64.65	138.13	(1.01)	(0.48)	-0.66
350	74.20	159.92	73.43	159.15	(1.04)	(0.48)	-0.77
400	83.08	181.05	82.20	180.17	(1.06)	(0.49)	-0.88
450	91.97	202.18	90.98	201.19	(1.08)	(0.49)	-0.99
500	100.85	223.32	99.75	222.22	(1.09)	(0.49)	-1.10
550	109.74	244.45	108.53	243.24	(1.10)	(0.49)	-1.21
600	118.62	265.58	117.30	264.26	(1.11)	(0.50)	-1.32
650	127.51	286.71	126.08	285.28	(1.12)	(0.50)	-1.43
700	136.39	307.84	134.85	306.30	(1.13)	(0.50)	-1.54
750	145.28	328.97	143.63	327.32	(1.14)	(0.50)	-1.65
800	154.16	350.10	152.40	348.34	(1.14)	(0.50)	-1.76
850	163.05	371.24	161.18	369.37	(1.15)	(0.50)	-1.87
900	171.93	392.37	169.95	390.39	(1.15)	(0.50)	-1.98
950	180.82	413.50	178.73	411.41	(1.16)	(0.51)	-2.09

ORDER NO. 24925
 DOCKET NO. 891175-GU
 PAGE 28

COMPANY: CITY GAS COMPANY
 DOCKET NO. 891175-GU

COST OF SERVICE SUMMARY
 RATE COMPARISON

ATTACH. 1 6
 REVISED

RATE SCHEDULE: INTERRUPTIBLE

PRESENT RATES

Customer Charge
 36.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	11.752

PROPOSED RATES

Customer Charge
 36.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	11.616

GAS COST CENTS/THERM
 24.493

THERM USAGE INCREMENT
 2000

therm usage	PRESENT RATES		PROPOSED RATES		percent increase w/o fuel	percent increase with fuel	Dollar Increase
	monthly bill w/o fuel	monthly bill with fuel	monthly bill w/o fuel	monthly bill with fuel			
0	36.00	36.00	36.00	36.00	0.00	0.00	0.00
2000	271.04	760.90	268.32	758.18	(1.00)	(0.36)	-2.72
4000	506.08	1,485.80	500.64	1,480.36	(1.07)	(0.37)	-5.44
6000	741.12	2,210.70	732.96	2,202.54	(1.10)	(0.37)	-8.16
8000	976.16	2,935.60	965.28	2,924.72	(1.11)	(0.37)	-10.88
10000	1,211.20	3,660.50	1,197.60	3,646.90	(1.12)	(0.37)	-13.60
12000	1,446.24	4,385.40	1,429.92	4,369.08	(1.13)	(0.37)	-16.32
14000	1,681.28	5,110.30	1,662.24	5,091.26	(1.13)	(0.37)	-19.04
16000	1,916.32	5,835.20	1,894.56	5,813.44	(1.14)	(0.37)	-21.76
18000	2,151.36	6,560.10	2,126.88	6,535.62	(1.14)	(0.37)	-24.48
20000	2,386.40	7,285.00	2,359.20	7,257.80	(1.14)	(0.37)	-27.20
22000	2,621.44	8,009.90	2,591.52	7,979.98	(1.14)	(0.37)	-29.92
24000	2,856.48	8,734.80	2,823.84	8,702.16	(1.14)	(0.37)	-32.64
26000	3,091.52	9,459.70	3,056.16	9,424.34	(1.14)	(0.37)	-35.36
28000	3,326.56	10,184.60	3,288.48	10,146.52	(1.14)	(0.37)	-38.08
30000	3,561.60	10,909.50	3,520.80	10,868.70	(1.15)	(0.37)	-40.80
32000	3,796.64	11,634.40	3,753.12	11,590.88	(1.15)	(0.37)	-43.52
34000	4,031.68	12,359.30	3,985.44	12,313.06	(1.15)	(0.37)	-46.24
36000	4,266.72	13,084.20	4,217.76	13,035.24	(1.15)	(0.37)	-48.96
38000	4,501.76	13,809.10	4,450.08	13,757.42	(1.15)	(0.37)	-51.68

ORDER NO. 24925
 DOCKET NO. 891175-GU
 PAGE 29

COST OF SERVICE SUMMARY
 RATE COMPARISON

ATTACHMENT 6
 REVISED

COMPANY: CITY GAS COMPANY
 DOCKET NO. 891175-GU

RATE SCHEDULE: INTERRUPTIBLE LARGE VOLUME

PRESENT RATES

Customer Charge
 150.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	9.451

PROPOSED RATES

Customer Charge
 150.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	9.341

GAS COST CENTS/THERM
 24.493

THERM USAGE INCREMENT
 5000

therm usage	PRESENT RATES		GAS COST CENTS/THERM		PROPOSED		Dollar Increase
	monthly bill w/o fuel	monthly bill with fuel	monthly bill w/o fuel	monthly bill with fuel	percent increase w/o fuel	percent increase with fuel	
0	150.00	150.00	150.00	150.00	0.00	0.00	0.00
5000	622.55	1,847.20	617.05	1,841.70	(0.88)	(0.30)	-5.50
10000	1,095.10	3,544.40	1,084.10	3,533.40	(1.00)	(0.31)	-11.00
15000	1,567.65	5,241.60	1,551.15	5,225.10	(1.05)	(0.31)	-16.50
20000	2,040.20	6,938.80	2,018.20	6,916.80	(1.08)	(0.32)	-22.00
25000	2,512.75	8,636.00	2,485.25	8,608.50	(1.09)	(0.32)	-27.50
30000	2,985.30	10,333.20	2,952.30	10,300.20	(1.11)	(0.32)	-33.00
35000	3,457.85	12,030.40	3,419.35	11,991.90	(1.11)	(0.32)	-38.50
40000	3,930.40	13,727.60	3,886.40	13,683.60	(1.12)	(0.32)	-44.00
45000	4,402.95	15,424.80	4,353.45	15,375.30	(1.12)	(0.32)	-49.50
50000	4,875.50	17,122.00	4,820.50	17,067.00	(1.13)	(0.32)	-55.00
55000	5,348.05	18,819.20	5,287.55	18,758.70	(1.13)	(0.32)	-60.50
60000	5,820.60	20,516.40	5,754.60	20,450.40	(1.13)	(0.32)	-66.00
65000	6,293.15	22,213.60	6,221.65	22,142.10	(1.14)	(0.32)	-71.50
70000	6,765.70	23,910.80	6,688.70	23,833.80	(1.14)	(0.32)	-77.00
75000	7,238.25	25,608.00	7,155.75	25,525.50	(1.14)	(0.32)	-82.50
80000	7,710.80	27,305.20	7,622.80	27,217.20	(1.14)	(0.32)	-88.00
85000	8,183.35	29,002.40	8,089.85	28,908.90	(1.14)	(0.32)	-93.50
90000	8,655.90	30,699.60	8,556.90	30,600.60	(1.14)	(0.32)	-99.00
95000	9,128.45	32,396.80	9,023.95	32,292.30	(1.14)	(0.32)	-104.50