

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Application for a rate) DOCKET NO. 940276-GU
increase by CITY GAS COMPANY OF) ORDER NO. PSC-94-1570-FOF-GU
FLORIDA.) ISSUED: 12/19/94
_____)

The following Commissioners participated in the disposition of this matter:

SUSAN F. CLARK
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APPEARANCES:

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On behalf of City Gas Company of Florida.

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On behalf of the Commission Staff.

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On behalf of the Commissioners.

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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 November 29, 1994. Having considered the record in this proceeding, the Commission now enters its Final Order.

BACKGROUND

This proceeding was initiated on May 20, 1994, when, pursuant to the provisions of Section 366.06, Florida Statutes, City Gas Company of Florida ("City Gas" or the "Company") an operating division of NUI Corporation (NUI), filed its petition and Minimum Filing Requirements (MFRs), requesting authority to increase its rates and charges. The proposed rates were designed to generate a revenue increase of \$8,594,727 based on a 13-month average rate base of \$106,204,953 for the projected test year ending September 30, 1995. By Commission Order No. PSC-94-0957-FOF-GU, issued August 9, 1994, this Commission suspended the utility's proposed permanent rates, but granted an interim increase of \$260,179 based on a 13-month average rate base for the 12-month test period ending September 30, 1993.

Customer Service hearings were held in Hialeah, Florida, on September 28, 1994, and in Titusville, Florida, on October 17, 1994.

At the hearing on November 29, 1994, the Company announced that in the interests of settlement, it had agreed with Staff's positions as to the issues set forth in the Prehearing Order. Therefore, all factual issues in this proceeding have been stipulated. The stipulation was accepted and approved at the hearing.

I. STIPULATED 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-period expense and rate of return are determined, and the revenue requirement can be calculated by multiplication. The

stipulated test-year rate base for City Gas is \$82,638,219, including the adjustments shown below.

1) Treasure Coast Expansion

Plant was reduced by \$1,106,298 and Accumulated Depreciation by \$69,255, Depreciation Expense by \$43,185, and Property Taxes to reflect the addition of the Treasure Coast gate station land and distribution system. Based on projected revenues, the Treasure Coast expansion is not fully justified at this time. The effect of the adjustments is to place approximately \$2.3 million, calculated as depicted below, of the Treasure Coast infrastructure investment in rate base. This amount includes the essential gate station, the portion of primary feeders justified by current economic feasibility criteria, and the portion of the residential services connections corresponding to the Company's average embedded cost per service. The Company's agreement on this issue is for the purpose of settlement only and is without prejudice to request inclusion of additional portions of the investment in the future as development continues and as circumstances warrant.

Rate Base Amount

Gate Station	\$ 487,000
St. Lucie River Crossing	130,897
6" Village Green Main	173,463
6" U.S. 1 South To Port	
St. Lucie	110,000
6" St. Lucie Blvd.	677,022
Residential Services	587,444 (*)
Fort Pierce Acquisition	<u>115,000</u>
	\$2,289,542

(*) This amount was developed by Staff by multiplying 572 Services by \$1027, the average imbedded investment in plant for services.

2) Ft. Pierce Utilities Authority Purchase

Plant was increased by \$97,307, Accumulated Depreciation by \$1,601, and Depreciation Expense by \$3,201 to recognize the

purchase of assets from the Ft. Pierce Utilities Authority (FPUA). City Gas paid \$149,800 to FPUA as settlement for a territorial dispute, including \$34,800 for lost revenues. Therefore, only \$115,000, the purchase price for the assets, is allowed in rate base. Before the Company's next rate case or depreciation study, the Company should perform an engineering valuation study, to determine the appropriate original cost and accumulated depreciation of the purchased assets, as well as to determine the appropriate plant account classifications for those assets.

3) Airport Compressed Natural Gas Fill Station

An adjustment was made to remove the cost to construct a compressed natural gas (CNG) fill station at the Miami Airport. The CNG Plant is considered non-utility, therefore Plant was reduced by \$300,000, Accumulated Depreciation by \$9,300, and Depreciation Expense by \$18,600.

4) Melbourne Gate Station

An adjustment was made to reduce Plant by \$25,000 to remove land for a Melbourne Gate Station that will not be purchased in fiscal year 1995.

5) Wickham Rd. Station

An adjustment was made to reduce Plant by \$300,000, Accumulated Depreciation by \$4,650 and Depreciation Expense by \$9,300 to remove overprojected costs of a new gate station in the Brevard Division at I 95 & Wickham Rd.

6) Unsupported Minimums

An adjustment was made to remove unsupported minimums in the 1994 construction budget. Rate base was reduced by \$451,553, Accumulated Depreciation by \$30,739, and Depreciation Expense by \$40,819.

7) Service Regulators

No adjustment is necessary. The particular regulators in question have been in service since the 1960's and have been specifically targeted for replacement in conjunction with the periodic meter change-out program.

8) Plant Additions

Plant additions for the Brevard HP Loop, Rockledge Office Building, Refocused Expansion and Telemetry Equipment were reduced by \$3,671,000, Accumulated Depreciation by \$57,004 and Depreciation Expense by \$111,188, due to the Company's budget revisions.

9) Free Appliances

To be consistent with Commission Order No. 24013, Docket No. 891175-GU, free appliances were removed from rate base. Account 186.1 was reduced by \$748,550, net of amortization, and amortization expense was reduced by \$89,928.

10) Acquisition Adjustment

A. For ratemaking purposes, the appropriate amount of the NUI acquisition adjustment is zero. Any acquisition adjustment should be amortized below the line. In addition, depreciation and amortization expense should be reduced by \$985,092. The Company's agreement on this issue is for the purpose of settlement only. The Company reserves the right to seek recovery of the acquisition adjustment and related amortization expense in the future, if warranted.

B. The appropriate amount of the Miller Gas acquisition adjustment is (\$221,067) (negative acquisition adjustment). It was properly included in rate base.

C. Consolidated Gas, a liquid propane system, was acquired by City Gas with the intent to convert the system to natural gas. No adjustment is necessary at this time, however, before the Company's next rate case or depreciation study, the Company should perform an engineering valuation study, to determine the appropriate original cost and accumulated depreciation of the purchased assets, as well as to determine the appropriate plant account classifications for those assets.

D. An adjustment was made for City Gas' purchase of a liquid propane system from Western Energy in January, 1993, which was also acquired with the intent to convert the system to natural gas. Rate base was reduced by \$566,411, Accumulated Depreciation by \$35,455 and Depreciation Expense by \$22,109. Staff determined the appropriate rate base amount for this purchase is \$212,589, which was calculated by multiplying the average imbedded plant per service of \$1027 by the 207 active services on the Western Energy system. The plant amount not included at this time can be recovered when justified and approved by the Commission. Before the Company's next rate case or depreciation study, the Company should perform an engineering valuation study, to determine the appropriate original cost and accumulated depreciation of the purchased assets, as well as to determine the appropriate plant account classifications for those assets. The Company's agreement on this issue is for the purpose of settlement only and is without prejudice to request inclusion of additional portions of the investment in the future, as circumstances warrant.

E. No adjustment was made for the buildings and land on East 25th Street that were purchased from Essel Corporation.

11) Computer Purchases

An adjustment was made to rate base and net operating income to account for corrections related to computer equipment purchases in the test year. Plant was reduced by \$105,300, Accumulated Depreciation by \$32,552 and Depreciation Expense by \$16,637.

12) Allocation of Nonutility Operations

An adjustment was made to rate base and net operating income for the allocation of nonutility operations. Plant was reduced by \$247,282, Accumulated Depreciation by \$85,138, Depreciation Expense by \$12,266, Working Capital by \$26,946, Administrative & General expense by \$129,055 and Taxes Other by \$2,500.

13) Leased Appliances

Leased appliances are nonjurisdictional and, therefore were excluded from rate base and net operating income. An adjustment was made to remove \$22,929,238 from Plant, \$7,802,308 from Accumulated Depreciation, \$60,000 from working capital,

\$1,869,094 from Depreciation Expense, and \$234,779 from Operating & Maintenance Expense.

14) Depreciation Reserve

The appropriate projected test year Depreciation Reserve is \$42,711,890, which includes the increases and decreases to Accumulated Depreciation discussed in the preceding adjustments. In addition, Depreciation Reserve was decreased by \$5,448 to correct an overamortization of a prospective deficit addressed in Commission Orders No. 13538 and 21108. Depreciation Reserve was also increased by \$191,470 to reflect new depreciation rates approved in Order No. PSC-94-1292-FOF-GU.

15) Hurricane Costs

For purposes of settlement, City Gas agrees with Staff's recommendation that \$839,951 of hurricane costs be amortized monthly over the five-year period beginning with fiscal year ending September 30, 1992, and ending September 30, 1996. The annual amount of amortization is \$179,042. The unamortized amount was not included in rate base. Projected test year expense was reduced by \$119,364, and Working Capital reduced by \$745,998. The Company should have requested approval by the Commission before it deferred these costs. On a prospective basis, deferrals of current expense, creating a regulatory asset, should not be booked unless an order is issued by the Commission, specific to utility. Each deferral should be analyzed on a case-by-case basis.

16. Working Capital

The appropriate projected test year Working Capital Allowance is \$4,726,356, which includes the increases and increases to working capital discussed in other adjustments. (See Attachment 1A). In addition, conservation was properly removed from working capital, therefore no adjustment is necessary. However, because fuel was not properly removed from rate base and net operating income, working capital was reduced by \$323,327 to account for over-recovery. Working capital was also reduced by \$2,829 and expenses by \$18,389 to disallow 40.48% of American Gas Association dues which were related to lobbying and advertising that did not meet the criteria of being informational or education in nature. Working Capital was further reduced by \$41,904 to correct an error in projecting Materials & Supplies.

II. STIPULATED 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. After NOI 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 City Gas is \$5,028,811, includes the following adjustments.

1) The appropriate amount of projected test year total Operating Revenues is \$26,461,714, as depicted below. Based on the adjusted revenues, Working Capital was increased by \$10,121 and expenses reduced by \$20,243.

Total Revenue	\$59,180,886
Less Fuel	29,986,641
Less Leased Appliances	2,176,308
Plus Reg. Assess Fee adj. for fuel	112,450
Budget Revisions	<u>(668,673)</u>
Total Operating Revenue	\$26,461,714

2) To remove Chamber of Commerce dues and other membership dues from expenses, Account 930 was reduced by \$9,186.

3) Expenses were reduced by \$88,168 to correct an error in trending prior Rate Case Expense. Current rate case expense of \$485,000 should be amortized over a three-year period, beginning with the month the new rates go into effect.

4) An adjustment was made to reduce Payroll Expense by \$650,000 and Benefits by \$162,500 for a total reduction of \$812,500 due to budget revisions. Salaries and benefits were further reduced by \$100,000 for the estimated effect of the president's intent to resign.

5) Leveraged Employee Stock Ownership Plan (LESOP) expense was reduced by \$198,469, which represents one year's loan payments on the LESOP debt.

6) Income tax expense should be reduced by \$93,454 to reflect the tax benefit of the dividends paid on shares held by the LESOP trust.

7) Salary Expense was reduced by \$67,772 and other expenses by \$11,183 for a total adjustment of \$78,955 to account for an executive who worked part-time.

8) The allocations to City Gas, of expenses incurred by the NUI corporate office and Elizabethtown Gas, were reasonable, therefore no adjustment was made.

9) Account 921 was reduced by \$13,506 to remove amounts double-counted in both the forecasts of charges from affiliates and of the management fee charge.

10) Account 881, Rents, was reduced by \$901 to remove payments to HCA Medical Center for the lease of a propane tank.

11) The Company incurred legal fees in the defense of a lawsuit involving an employee who was terminated for sexual harassment be disallowed in the test year. For settlement purposes, the Company accepts Staff's recommendation that only one third of the expenses be allowed. Therefore, Account 923 was reduced by \$19,694 to disallow the remainder of the legal expenses.

12) Account 921 was reduced by \$3,302 to disallow certain business meals and entertainment which were not necessary for the provision of utility service.

13) Pension expense was reduced by \$244,733 based on the latest actuarial report.

14) Account 930 was reduced by \$5,010 for contributions and advertising expenses incurred by the Company which do not pertain to natural gas operations.

15) An adjustment should be made for the NUI/City Gas Joint Board Meeting, therefore expenses were reduced by \$2,123 to remove a management fee that was inappropriately trended.

16) Account 926.5 was reduced by \$50,410 to remove employee activities such as picnics, parties, and awards.

17) Expenses were reduced by \$10,281 to remove lease payments made for luxury automobiles.

18) An adjustment should be made to insurance expense to reflect actual claims. Therefore, expenses were reduced by \$77,391 and Working Capital was increased by \$38,696.

19) Meter and regulator change-out expense was reduced by \$108,248, based on a 4-year average of the number of meters changed-out.

20) The Company has not justified its benchmark variance in the Sales functional area. Therefore, Account 912 was reduced by \$15,717 for promotional activities such as specialty items and participation in trade shows and home shows. In addition, Account 913 was reduced by \$3,660 for advertising related to the company's leased appliance program for a total reduction to expenses of \$19,377.

21) The appropriate trend factors are shown in Attachment 2A. Based on the application of these factors, expenses were reduced by \$117,057 to correct an error in trending Account 921, Office Supplies.

22) The appropriate amount of projected test year O&M Expense is \$15,090,934 as shown in Attachment 2A.

23) The appropriate amount of projected test-year Depreciation and Amortization Expense is \$4,166,737, which includes the increases and decreases reflected in the preceding adjustments. In addition, the projected test-year Depreciation and Amortization Expense was increased by \$89,474 to reflect the new depreciation rates approved in Order No. PSC-94-1292-FOF-GU.

24) Property Taxes were reduced by \$139,334 (2.248% of plant reductions) and by \$2,500 for the adjustment to rate base relating to the allocation of nonutility operations. Payroll taxes were reduced by \$4,173 based upon other adjustments. As a result of these adjustments, the appropriate amount of Taxes-Other Than Income Taxes is \$1,403,343.

25) Income tax expense was reduced by \$93,454 for the tax benefits from dividends paid on LESOP stock, increased by \$58,513 for interest reconciliation and increased by \$1,136,486 for the tax effect of other adjustments, resulting in income tax expense of \$771,889. Further, Income tax adjustments should be made to reflect the depreciation rates approved in the 1994 depreciation rescription proceeding, Docket No. 940161-GU. These adjustments

will be made in the surveillance reports, based upon supporting calculations which the Company will provide within 30 days from the date of the order in this docket.

26) Because the NUI consolidated capital structure is being used, Staff recommended that a parent-debt adjustment was not necessary. The Company agrees with the result of Staff's recommendation. It is the Company's view that because City Gas is now part of a single corporate entity, no parent-debt adjustment would be appropriate in any event.

III. STIPULATED 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 a 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 costs 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 the their associated cost rates and summing the weighted average costs. The net utility rate base multiplied by the weighted average cost of capital produces an appropriate return on the rate base. In this docket, these issues were all stipulated, as set forth below.

Adjustments to Capital

City Gas is not in compliance with Rule 25-14.013 Accounting for Deferred Income Taxes under SFAS 109, because the manner in which deferred taxes is reflected in its MFRs is not revenue neutral. Deferred taxes in its capital structure have not been reduced for the deferred taxes related to the NUI acquisition adjustment which has been removed from rate base. Instead, a pro rata reconciliation adjustment was made. Thus, accumulated deferred taxes were increased by \$3,503,034 to reverse the Company's pro rata reconciliation adjustment. In addition, accumulated deferred taxes were decreased by \$11,658,606 (SFAS 109 - \$8,674,086; leased appliances - \$2,703,801; Hurricane Andrew - \$280,719).

Investment Tax Credits (ITCs) were increased by \$494,345 to reverse the Company's pro rata reconciliation adjustment and were decreased by \$59,310 to remove the ITCs related to the leased appliances which has been removed from rate base.

No adjustment should be made to the zero cost rate.

Nonutility Items and Capital Structure

Because City Gas is an operating division of NUI, Staff recommends using the relative ratio of investor sources of capital reflected in NUI's consolidated capital structure for rate making purposes. The balances of customer deposits, deferred income taxes, and investment tax credits should be specifically identified at the City Gas divisional level.

Normally, Staff's recommends that the Commission remove non-utility investment directly from common equity when reconciling the capital structure to rate base unless the utility can show, through competent substantial evidence, that to do otherwise would result in a more equitable determination of the cost of capital for ratemaking purposes. However, in the instant docket, the removal of non-utility investment solely from common equity would result in an equity ratio well below what would be considered reasonable for the utility. Therefore, because of the specific circumstances in this case, we approve Staff's recommendation to remove non-utility investment pro rata over investor sources when reconciling the capital structure to rate base. The Company agrees with the result of Staff's recommendation. It is the Company's view that the leased appliance investment should be removed pro rata in any event

because the investment was financed by all sources of capital during the period it was considered utility-related by the Commission.

Cost of Common Equity and Capital

The cost of common equity for the test-year was stipulated as 11.3%, plus or minus 100 basis points. The appropriate cost rate for long-term debt is NUI's consolidated cost of long-term debt of 7.03%. The appropriate cost rate for short-term debt is NUI's cost of short-term debt of 5.5%. The Company's agreement regarding the long-term debt rate is for the purpose of settlement only. The Company reserves the right to advocate in the future the position that the cost rate for long-term debt should reflect the cost of debt specifically related to City Gas.

Based on the stipulated components, amounts, and costs rates associated with the capital structure, the appropriate weighted average cost of capital for the projected test year ending September 30, 1995, is 7.26%.

IV. REVENUE REQUIREMENTS

The appropriate projected test-year revenue expansion factor to be used in calculating the revenue deficiency is 1.6139, as shown in Attachment 4. The appropriate projected test-year revenue deficiency is \$1,566,657, as shown in Attachment 5.

V. RATE DESIGN, TARIFF CHARGES AND INTERIM INCREASE

1) Billing Determinants

The appropriate forecasts for customers and therm sales by revenue class and billing determinants to be used during the projected test-year are shown in Attachment 6.

2) Miscellaneous Service Charges

The appropriate miscellaneous service charges are:

Initial Connection - Residential	20.00
Initial Connection - Nonresidential	45.00
Reconnection - Residential	20.00
Reconnection - Nonresidential	45.00
Change of Account	15.00
Collection in lieu of disconnect	15.00
Returned Check Charge	15.00 or 5¢

3) Cost of Service Methodology

The appropriate cost of service methodology to be used in allocating costs to the various rate classes is reflected in Staff's cost of service study included in Attachment 6. The study reflects the adjustments made to rate base, operations and maintenance expense, and net operating income.

4) Revenue Requirement Allocation

The rates and charges for City Gas Company of Florida resulting from the allocation of the increase among customer classes is reflected in Attachments 6, 7, and 8. Staff recommends approval of the proposed Load Enhancement Discount Rider, applicable only to interruptible rate classes and only to incremental load during the summer months (April - October). Staff further recommends approval of the proposed Natural Gas Vehicle Rate, as an experimental rate based on the cost to serve.

5) Interim Increase

In this docket, a \$260,179 interim increase was granted by Order No. PSC-94-0957-FOF-GU, issued on August 9, 1994. A portion of the interim increase was based on inappropriate costs related to overstated computer equipment costs. Assuming interim rates are in effect for six months, \$4,284 (\$714 per month), plus interest, should be refunded through the Purchased Gas Adjustment as a credit to fuel expense. Any additional refund, should be based on the full rate case revenue requirement adjusted, if necessary, for amounts not applicable to the interim period.

In addition, City Gas shall file, within 60 days after the date of the final order in this docket, a description of all entries or adjustments to its future annual reports, rate of return reports, published financial statements and books and records that will be required as a result of the Commission's findings in this rate case.

VI. COMPLIANCE WITH TARIFFS AND COMMISSION ORDERS

1) Budget and Planning Process

City Gas Company was required to utilize a formal budget and planning process as ordered by the Commission in Order 24013 in Docket 891175-GU. Without comment as to completeness of compliance with Order No. 24013, the Company shall formalize and file, within 60 days of the date of the final order in this docket, a detailed and thoroughly documented description of its budget and planning process.

2. Bidding Procedures

City Gas has stated its intent to implement prospectively, for all purposes, a request for proposals procedure, similar to the procedure used to solicit bid for the Company's NASA project. The Company shall adopt formal written bidding procedures, with internal control and oversight, and shall file the bidding procedures with the Commission within 60 days of the date of the final order in this docket.

3) Cost Comparison Analyses

City Gas Company was required to document and perform cost comparison analyses on contracting and lease/purchase decisions as ordered by the Commission in Order 24013 in Docket 891175-GU. The Company has partially complied with Commission Order 24013 with regard to lease/purchase decisions. However, the Company has failed to make the contracting comparative analyses required by the Commission's Order. Therefore, the Company shall file within 60 days of the date of the final order in this docket its methodology for performing cost comparison analyses of contracting and lease/purchase decisions.

4) Conflict of Interest Policy

City Gas Company was required to implement and enforce a comprehensive conflict of interest policy as ordered by the Commission in Order 24013 in Docket 891175-GU. NUI is in the process of developing a comprehensive conflict of interest policy which will apply to all employees. The Company shall file, within 60 days of the date of the final order in this docket, a detailed and complete conflict of interest policy, including enforcement provisions for violation of the policy.

5) System Expansion and Planning

City Gas Company has not used its tariffed feasibility criteria in all system expansion and planning decisions. Therefore, the Company shall file, within 60 days of the date of the final order in this docket, its revised tariff updating its feasibility criteria and clearly setting out any provisions for exemptions.

Based on 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. It is further

ORDERED that City Gas Company of Florida is authorized to collect increased revenues of \$1,566,657. It is further

ORDERED that City Gas Company of Florida shall file revised tariffs reflecting the increased rates and charges approved in this Order and all other documents described herein, within 60 days from the date of 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 December 29, 1994. It is further

ORDERED that City Gas Company of Florida 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 thereafter. The bill stuffer shall be submitted to the Commission's Division of Electric and Gas for approval before implementation. It is further

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ORDERED that City Gas Company of Florida shall refund \$4,284, plus interest, through the Purchased Gas Adjustment.

By ORDER of the Florida Public Service Commission, this 19th day of December, 1994.

BLANCA S. BAYÓ, Director
Division of Records and Reporting

by: Kay Hizon
Chief, Bureau of Records

(S E A L)
VDJ

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 and/or wastewater 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

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filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Civil Procedure. The notice of appeal must be in the form specified in Rule 9.900 (a), Florida Rules of Appellate Procedure.

CITY GAS COMPANY
DOCKET NO. 940276-GU
COMPARATIVE AVERAGE RATE BASES
PTY 9/30/95

ATTACHMENT 1
29-NOV-94

ADJ NO	COMPANY AS FILED			COMPANY AS REVISED		COMMISSION VOTE		
	TOTAL PER BOOKS	JURIS. ADJUST.	COMPANY ADJUSTED	JURIS. ADJUST.	COMPANY ADJUSTED	JURIS. ADJUST.	ADJ. JURIS.	
PLANT IN SERVICE								
	UTILITY PLANT	\$147,312,706						
	Adjustment to Remove Artwork		(38,828)					
7	Treasure Coast Expansion			(484,000)		(1,106,298)		
8	FPUA Purchase			75,000		97,307		
10	Airport CNG Fill Station					(300,000)		
11	Melbourne Gate Station Land					(25,000)		
12	Wickham Rd. Gate Station			(300,000)		(300,000)		
14	Unsupported Minimums			(110,000)		(451,553)		
21	Western Energy Purchase					(566,411)		
23	Computer Purchase					(105,300)		
25	Leased Appliances			(460,000)		(22,929,238)		
16	Brevard HP Loop			(2,340,000)		(2,340,000)		
16	Rockledge Office Bld			(587,500)		(587,500)		
16	Refocused Expansion			(743,500)		(743,500)		
16	Telemetry Equip			45,000				
24	COMMON PLANT ALLOCATED	(1,003,977)				(247,282)		
	ACQUISITION ADJUSTMENT	29,465,985						
	Adj. to Remove NUI Acq. Adj.		(29,335,430)					
	PROPERTY HELD FOR FUTURE USE							
	CONSTRUCTION WORK IN PROGRESS	3,828,072						
	AMOUNT TO BALANCE			8,242				
	TOTAL PLANT	<u>179,602,786</u>	<u>(29,374,258)</u>	<u>150,228,528</u>	<u>(4,896,758)</u>	<u>145,331,770</u>	<u>(29,604,775)</u>	<u>120,623,753</u>
	ACCUM. DEPREC. & AMORT.							
	ACCUM DEPR - UTILITY PLANT	50,388,166						
7	Treasure Coast Expansion					(69,255)		
8	FPUA Purchase					1,601		
10	Airport CNG Fill Station					(9,300)		
12	Wickham Rd. Gate Station					(4,650)		
14	Unsupported Minimums					(30,739)		
21	Western Energy Purchase					(35,455)		
23	Computer Purchase					(32,552)		
25	Leased Appliances					(7,802,308)		
28	Overamortization of Prospective Deficit					(5,448)		
29	Depreciation Represcription					191,470		
16	Additions			(84,805)		(57,004)		
24	ACCUM DEPR - COMMON PLANT	(87,380)				(85,138)		
	ACCUM AMORT ACQUISITION ADJ.	6,634,318						
	Adj. to Remove NUI Acq. Adj. Amort		(6,284,436)					
	CUSTOMER ADVANCES FOR CONST							
	TOTAL ACCUM. DEPRECIATION & AMORT.	<u>56,935,104</u>	<u>(6,284,436)</u>	<u>50,650,668</u>	<u>(84,805)</u>	<u>50,565,863</u>	<u>(7,938,778)</u>	<u>42,711,890</u>
	NET UTILITY PLANT	<u>122,667,682</u>	<u>(23,089,822)</u>	<u>99,577,860</u>	<u>(4,811,953)</u>	<u>94,765,907</u>	<u>(21,665,997)</u>	<u>77,911,863</u>
	WORKING CAPITAL	<u>(483,363)</u>	<u>7,110,456</u>	<u>6,627,093</u>	<u>0</u>	<u>6,627,093</u>	<u>(1,900,737)</u>	<u>4,726,356</u>
	TOTAL RATE BASE	<u>\$122,184,319</u>	<u>(\$15,979,366)</u>	<u>\$106,204,953</u>	<u>(\$4,811,953)</u>	<u>\$101,393,000</u>	<u>(\$23,566,734)</u>	<u>\$82,638,219</u>

CITY GAS COMPANY
DOCKET NO. 940276-GU
COMPARATIVE WORKING CAPITAL COMPONENTS
PTY 9/30/95

ATTACHMENT 1A
 29-N0V-94

ADJ NO	COMPANY AS FILED		COMPANY AS REVISED		COMMISSION VOTE			
	TOTAL PER BOOKS	JURIS. ADJUST.	COMPANY ADJUSTED	JURIS. ADJUST.	COMPANY ADJUSTED	JURIS. ADJUST.	ADJ. JURIS.	
	WORKING CAPITAL	(483,363)						
	Other Special Funds		(11,109)					
	A/R - Mdse, Job & Other		(244,256)					
	Accum Prov Uncoll - Nonutility		14,234					
	Materials & Supplies		(1,226)					
	Merchandise		(217,409)					
	Unamortized Rate Case		(404,168)					
30	Conservation		(1,113,839)					
	Notes Payable		3,653,846					
	Accounts Payable		904					
	Customer Deposits		5,476,486					
24	Staff Allocation to M & J		(43,007)			(26,946)		
17	Free Appliances					(748,550)		
25	Leased Appliances					(60,000)		
31	Fuel					(323,327)		
32	Deferred Hurricane Expenses					(745,998)		
33	AGA Dues					(2,829)		
45	Accum Prov Uncoll - Bad Debt Expense					10,121		
62	GPL & Auto Insurance					38,696		
34	Working Capital					(41,904)		
	TOTALS	<u>(\$483,363)</u>	<u>\$7,110,456</u>	<u>\$6,627,093</u>	<u>\$0</u>	<u>\$6,627,093</u>	<u>(\$1,900,737)</u>	<u>\$4,726,356</u>

CITY GAS COMPANY
DOCKET NO. 940276-GU
COMPARATIVE NOTES
PTY 9/30/95

ATTACHMENT 2
29-NOV-94

ADJ NO		COMPANY AS FILED		COMPANY AS REVISED		COMMISSION VOTE		
		PER BOOKS	JURIS. ADJUST.	COMPANY ADJUSTED	JURIS. ADJUST.	COMPANY ADJUSTED	JURIS. ADJUST.	ADJ. JURIS.
	DEPRECIATION & AMORTIZATION	7,130,597						
7	Treasure Coast Expansion						(43,185)	
8	FPUA Purchase						3,201	
10	Airport CNG Fill Station						(18,600)	
12	Wickham Rd. Gate Station						(9,300)	
14	Unsupported Minimums						(40,819)	
17	Free Appliances						(89,928)	
18	NUI Acquisition Adjustment						(985,092)	
21	Western Energy Purchase						(22,109)	
23	Computer Purchase						(16,637)	
24	Common Plant		(17,357)				(12,266)	
25	Leased Appliances						(1,869,094)	
32	Deferred Hurricane Expenses	298,404					(119,364)	
68	Depreciation Represcription						89,474	
16	Additions				(171,231)		(111,188)	
	TOTALS	<u>7,429,001</u>	<u>(17,357)</u>	<u>7,411,644</u>	<u>(171,231)</u>	<u>7,240,413</u>	<u>(3,244,907)</u>	<u>4,166,737</u>
	TAXES OTHER THAN INCOME	1,652,434						
	Remove Cost of Gas Related Taxes		(112,450)					
	Growth	9,366					(2,500)	
24	Common Property Taxes						(139,334)	
69	Property Taxes						(4,173)	
70	Payroll Taxes							
	TOTALS	<u>1,661,800</u>	<u>(112,450)</u>	<u>1,549,350</u>	<u>0</u>	<u>1,549,350</u>	<u>(146,007)</u>	<u>1,403,343</u>
	INCOME TAX EXPENSE	(889,771)						
	Growth	936,152						
74	Tax Effect of Above		26,633				1,136,486	
50	LESOP Tax Savings				(104,000)		(93,454)	
16	Additions				152,000			
	DEFERRED INCOME TAXES	41,434						
	Out-of-Period DIT Adj.							
74	Interest Reconciliation		(424,592)		60,000		58,513	
16	Amount to Balance				(4,500)			
	INVESTMENT TAX CREDITS	(19,512)						
73	Parent Debt Adjustment							
	TOTALS	<u>68,303</u>	<u>(397,959)</u>	<u>(329,656)</u>	<u>103,500</u>	<u>(226,156)</u>	<u>1,101,545</u>	<u>771,889</u>
	TOTAL OPERATING EXPENSES	<u>56,539,425</u>	<u>(30,455,376)</u>	<u>26,084,049</u>	<u>(966,800)</u>	<u>25,117,249</u>	<u>(4,651,146)</u>	<u>21,432,903</u>
	NET OPERATING INCOME	<u>\$2,641,461</u>	<u>\$468,735</u>	<u>\$3,110,196</u>	<u>\$298,127</u>	<u>\$3,408,323</u>	<u>\$1,918,615</u>	<u>\$5,028,811</u>

CITY GAS COMPANY OF FLORIDA
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

Schedule 2A
29-Nov-94

COMISSION VOTE TREND RATES:		BASE YEAR + 1 9/30/94	PROJECTED TEST YEAR 9/30/95
# 1	Payroll Increases	13.44%	-0.36%
# 2	Inflation x Customer Growth	4.84%	5.06%
# 3	Executive Payroll	15.00%	3.00%
# 4	Inflation Only (CPI-U)	2.78%	3.00%
	Customer Growth	2.00%	2.00%
	Payroll x Customer Growth	15.71%	1.64%

ACCOUNT	BASE YEAR 1993	BASE YEAR + 1 1994	PROJECTED TEST YEAR 1995	TREND BASIS APPLIED
DISTRIBUTION EXPENSE				
870 Payroll trended	57,002	65,278	65,046	1
Other trended	0	0	0	
Other not trended	0	0	0	
Total	<u>57,002</u>	<u>65,278</u>	<u>65,046</u>	
871 Payroll trended	0	0	0	
Other trended	0	0	0	
Other not trended	0	0	0	
Total	<u>0</u>	<u>0</u>	<u>0</u>	
872 Payroll trended	0	0	0	
Other trended	0	0	0	
Other not trended	0	0	0	
Total	<u>0</u>	<u>0</u>	<u>0</u>	
873 Payroll trended	0	0	0	
Other trended	0	0	0	
Other not trended	0	0	0	
Total	<u>0</u>	<u>0</u>	<u>0</u>	
874 Payroll trended	215,916	245,028	244,157	1
Other trended	419,796	409,932	422,230	4
Other not trended	0	0	0	
Total	<u>635,712</u>	<u>654,960</u>	<u>666,387</u>	

CITY GAS COMPANY OF FLORIDA
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

Schedule 2A
29-Nov-94

	COMMISSION VOTE TREND RATES:	BASE YEAR + 1 9/30/94	PROJECTED TEST YEAR 9/30/95
# 1	Payroll Increases	13.44%	-0.36%
# 2	Inflation x Customer Growth	4.84%	5.06%
# 3	Executive Payroll	15.00%	3.00%
# 4	Inflation Only (CPI-U)	2.78%	3.00%
	Customer Growth	2.00%	2.00%
	Payroll x Customer Growth	15.71%	1.64%

ACCOUNT	BASE YEAR 1993	BASE YEAR + 1 1994	PROJECTED TEST YEAR 1995	TREND BASIS APPLIED
875 Payroll trended	0	0	0	
Other trended	0	0	0	
Other not trended	0	0	0	
Total	0	0	0	
876 Payroll trended	21,110	24,218	24,132	1
Other not trended	4,131	3,612	3,720	4
Other not trended	0	0	0	
Total	25,241	27,830	27,852	
877 Payroll trended	0	0	0	
Other trended	2,988	2,988	3,078	4
Other not trended	0	0	0	
Total	2,988	2,988	3,078	
878 Payroll trended	415,743	491,013	489,268	1
Other trended	440,437	417,744	430,276	4
Other not trended	0	0	(108,248)	
Total	856,180	908,757	811,296	
879 Payroll trended	1,186,560	1,325,792	1,321,080	1
Other trended	809,757	816,204	840,690	4
Other not trended	0	0	0	
Total	1,996,317	2,141,996	2,161,770	

CITY GAS COMPANY OF FLORIDA
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

Schedule 2A
29-Nov-94

	COMMISSION VOTE TREND RATES:	BASE YEAR + 1 9/30/94	PROJECTED TEST YEAR 9/30/95
# 1	Payroll Increases	13.44%	-0.36%
# 2	Inflation x Customer Growth	4.84%	5.06%
# 3	Executive Payroll	15.00%	3.00%
# 4	Inflation Only (CPI-U)	2.78%	3.00%
	Customer Growth	2.00%	2.00%
	Payroll x Customer Growth	15.71%	1.64%

ACCOUNT	BASE YEAR 1993	BASE YEAR + 1 1994	PROJECTED TEST YEAR 1995	TREND BASIS APPLIED
880 Payroll trended	480,902	540,463	538,542	1
Other trended	441,184	441,708	454,959	4
Other not trended	0	0	0	
Total	922,086	982,171	993,501	
881 Payroll trended	0	0	0	
Other trended	2,332	2,568	2,645	4
Other not trended	186,158	0	0	
Other not trended			(901)	
Total	188,490	2,568	1,744	
TOTAL DISTRIBUTION EXPENSE	\$4,684,016	\$4,786,548	\$4,730,675	

MAINTENANCE EXPENSE

885 Payroll trended	4,539	5,192	5,174	1
Other trended	0	0	0	
Other not trended	0	0	0	
Total	4,539	5,192	5,174	
886 Payroll trended	0	0	0	
Other trended	7,296	10,236	10,543	4
Other not trended	0	0	0	
Total	7,296	10,236	10,543	

CITY GAS COMPANY OF FLORIDA
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

COMISSION VOTE TREND RATES:		BASE YEAR + 1 9/30/94	PROJECTED TEST YEAR 9/30/95	
# 1	Payroll Increases	13.44%	-0.36%	
# 2	Inflation x Customer Growth	4.84%	5.06%	
# 3	Executive Payroll	15.00%	3.00%	
# 4	Inflation Only (CPI-U)	2.78%	3.00%	
	Customer Growth	2.00%	2.00%	
	Payroll x Customer Growth	15.71%	1.64%	

ACCOUNT	BASE YEAR 1993	BASE YEAR + 1 1994	PROJECTED TEST YEAR 1995	TREND BASIS APPLIED
887 Payroll trended	8,154	8,429	8,399	1
Other trended	170,918	137,484	141,609	4
Other not trended	0	0	0	
Total	179,072	145,913	150,008	
888 Payroll trended	0	0	0	
Other trended	0	0	0	
Other not trended	0	0	0	
Total	0	0	0	
889 Payroll trended	0	0	0	
Other trended	0	0	0	
Other not trended	0	0	0	
Total	0	0	0	
890 Payroll trended	3,007	4,260	4,245	1
Other trended	10,417	10,656	10,976	4
Other not trended	0	0	0	
Total	13,424	14,916	15,221	
891 Payroll trended	15,683	12,628	12,583	1
Other trended	37,333	33,108	34,101	4
Other not trended	0	0	0	
Total	53,016	45,736	46,684	

CITY GAS COMPANY OF FLORIDA
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

Schedule 2A
29-Nov-94

COMMISSION VOTE TREND RATES:		BASE YEAR + 1 9/30/94	PROJECTED TEST YEAR 9/30/95	
# 1	Payroll Increases	13.44%	-0.36%	
# 2	Inflation x Customer Growth	4.84%	5.06%	
# 3	Executive Payroll	15.00%	3.00%	
# 4	Inflation Only (CPI-U)	2.78%	3.00%	
	Customer Growth	2.00%	2.00%	
	Payroll x Customer Growth	15.71%	1.64%	

ACCOUNT	BASE YEAR 1993	BASE YEAR + 1 1994	PROJECTED TEST YEAR 1995	TREND BASIS APPLIED
892 Payroll trended	38,005	52,672	52,485	1
Other trended	25,027	27,936	28,774	4
Other not trended	0	0	0	
Total	63,032	80,608	81,259	
893 Payroll trended	255,715	262,512	261,579	1
Other trended	205,258	180,300	185,709	4
Other not trended	0	0	0	
Total	460,973	442,812	447,288	
894 Payroll trended	73,272	81,113	80,825	1
Other trended	164,981	163,932	168,850	4
Other not trended	0	0	(229,779)	
Total	238,253	245,045	19,896	
TOTAL MAINTENANCE EXPENSE	\$1,019,605	\$990,458	\$776,072	

CUSTOMER ACCOUNTS				
901 Payroll trended	157,048	171,134	170,526	1
Other trended	0	0	0	
Other not trended	0	0	0	
Total	157,048	171,134	170,526	

CITY GAS COMPANY OF FLORIDA
 O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

	COMMISSION VOTE TREND RATES:	BASE YEAR + 1 9/30/94	PROJECTED TEST YEAR 9/30/95
# 1	Payroll Increases	13.44%	-0.36%
# 2	Inflation x Customer Growth	4.84%	5.06%
# 3	Executive Payroll	15.00%	3.00%
# 4	Inflation Only (CPI-U)	2.78%	3.00%
	Customer Growth:	2.00%	2.00%
	Payroll x Customer Growth	15.71%	1.64%

ACCOUNT	BASE YEAR 1993	BASE YEAR + 1 1994	PROJECTED TEST YEAR 1995	TREND BASIS APPLIED
902 Payroll trended	527,519	595,160	593,045	1
Other trended	122,766	133,320	140,066	2
Other not trended	0	0	0	
Total	650,285	728,480	733,111	
903 Payroll trended	641,058	742,885	740,245	1
Other trended	1,075,408	1,109,496	1,165,636	2
Other not trended	0	0	0	
Total	1,716,466	1,852,381	1,905,881	
904 Payroll trended	0	0	0	
Other trended	0	0	0	
Other not trended	(40,938)	194,195	178,298	
Other not trended			(20,243)	
Total	(40,938)	194,195	158,055	
905 Payroll trended	0	0	0	
Other trended	116,987	120,084	126,160	2
Other not trended	0	0	0	
Total	116,987	120,084	126,160	
TOTAL CUSTOMER ACCOUNTS EXP.	\$2,599,848	\$3,066,274	\$3,093,733	

CITY GAS COMPANY OF FLORIDA
 O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

Schedule 2A
 29-Nov-94

	COMMISSION VOTE TREND RATES:	BASE YEAR + 1 9/30/94	PROJECTED TEST YEAR 9/30/95
# 1	Payroll Increases	13.44%	-0.36%
# 2	Inflation x Customer Growth	4.84%	5.06%
# 3	Executive Payroll	15.00%	3.00%
# 4	Inflation Only (CPI-U)	2.78%	3.00%
	Customer Growth	2.00%	2.00%
	Payroll x Customer Growth	15.71%	1.64%

ACCOUNT SALES	BASE YEAR 1993	BASE YEAR + 1 1994	PROJECTED TEST YEAR 1995	TREND BASIS APPLIED
911 Payroll trended	95,719	107,584	107,202	1
Other trended	0	0	0	
Other not trended	0	0	0	
Total	95,719	107,584	107,202	
912 Payroll trended	302,219	345,493	344,265	1
Other trended	68,086	69,108	71,181	4
Other not trended	337,895	324,960	324,960	
Other not trended			(15,717)	
Total	708,200	739,561	724,689	
913 Payroll trended	0	0	0	
Other trended	6,298	6,480	6,674	4
Other not trended	0	0	0	
Other not trended			(8,660)	
Total	6,298	6,480	(1,986)	
916 Payroll trended	142,722	175,359	174,736	1
Other trended	31,880	31,308	32,247	4
Other not trended	0	0	0	
Total	174,602	206,667	206,983	
TOTAL SALES EXPENSE	\$984,819	\$1,060,292	\$1,036,888	

CITY GAS COMPANY OF FLORIDA
 O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

Schedule 2A
 29-Nov-94

	COMMISSION VOTE TREND RATES:	BASE YEAR + 1 9/30/94	PROJECTED TEST YEAR 9/30/95
# 1	Payroll Increases	13.44%	-0.36%
# 2	Inflation x Customer Growth	4.84%	5.06%
# 3	Executive Payroll	15.00%	3.00%
# 4	Inflation Only (CPI-U)	2.78%	3.00%
	Customer Growth	2.00%	2.00%
	Payroll x Customer Growth	15.71%	1.64%

ACCOUNT	BASE YEAR 1993	BASE YEAR + 1 1994	PROJECTED TEST YEAR 1995	TREND BASIS APPLIED
ADMINISTRATIVE & GENERAL				
920 Payroll trended	572,028	658,493	656,153	1
Executive Payroll-trended	465,147	535,261	551,319	3
Other not trended	0	0	(202,810)	
Other not trended			(296,827)	
Total	1,037,175	1,193,754	707,835	
921 Payroll trended	0	0	0	
Other not trended	480,037	608,076	614,042	4
Other not trended	184,371	816,000	1,140,000	
Other not trended			(155,329)	
Total	664,408	1,424,076	1,598,713	
922 Payroll trended	0	0	0	
Other trended	0	0	0	
Other not trended	0	0	0	
Total	0	0	0	
923 Payroll trended	0	0	0	
Other trended	380,257	391,668	403,418	4
Other not trended	128,428	0	0	
Other not trended			(19,694)	
Total	508,685	391,668	383,724	
924 Payroll trended	0	0	0	
Other trended	14,436	14,316	14,745	4
Other not trended	0	0	0	
Total	14,436	14,316	14,745	

CITY GAS COMPANY OF FLORIDA
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

Schedule 2A
29-Nov-94

	COMISSION VOTE TREND RATES:	BASE YEAR + 1 9/30/94	PROJECTED TEST YEAR 9/30/95
# 1	Payroll Increases	13.44%	-0.36%
# 2	Inflation x Customer Growth	4.84%	5.06%
# 3	Executive Payroll	15.00%	3.00%
# 4	Inflation Only (CPI-U)	2.78%	3.00%
	Customer Growth	2.00%	2.00%
	Payroll x Customer Growth	15.71%	1.64%

ACCOUNT	BASE YEAR 1993	BASE YEAR + 1 1994	PROJECTED TEST YEAR 1995	TREND BASIS APPLIED
925 Payroll trended	0	0	0	
Other trended	67,292	44,664	46,004	4
Other not trended	1,048,341	1,337,760	1,370,580	
Other not trended			(77,391)	
Total	1,115,633	1,382,424	1,339,193	
926 Payroll trended	0	0	0	
Other trended	0	0	0	
Other not trended	2,178,689	2,148,075	2,362,886	
Other not trended			(656,112)	
Total	2,178,689	2,148,075	1,706,774	
927 Payroll trended	0	0	0	
Other trended	0	0	0	
Other not trended	0	0	0	
Total	0	0	0	
928 Payroll trended	0	0	0	
Other trended	345,824	134,608	138,646	4
Other not trended	0	0	161,667	
Other not trended			(88,168)	
Total	345,824	134,608	212,145	
929 Payroll trended	0	0	0	
Other trended	(616,440)	(683,724)	(704,236)	4
Other not trended	0	0	0	
Total	(616,440)	(683,724)	(704,236)	

CITY GAS COMPANY OF FLORIDA
 O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

Schedule 2A
 29-Nov-94

COMMISSION VOTE TREND RATES:		BASE YEAR + 1 9/30/94	PROJECTED TEST YEAR 9/30/95	
# 1	Payroll Increases	13.44%	-0.36%	
# 2	Inflation x Customer Growth	4.84%	5.06%	
# 3	Executive Payroll	15.00%	3.00%	
# 4	Inflation Only (CPI-U)	2.78%	3.00%	
	Customer Growth	2.00%	2.00%	
	Payroll x Customer Growth	15.71%	1.64%	

ACCOUNT	BASE YEAR 1993	BASE YEAR + 1 1994	PROJECTED TEST YEAR 1995	TREND BASIS APPLIED
930.1 Payroll trended	0	0	0	
Other trended	4,945	5,580	5,747	4
Other not trended	0	0	0	
Total	4,945	5,580	5,747	
930.2 Payroll trended	0	0	0	
Other trended	109,059	110,304	113,613	4
Other not trended	0	0	(34,633)	
Total	109,059	110,304	78,980	
931 Payroll trended	0	0	0	
Other trended	4,620	2,016	2,076	4
Other not trended	204,683	0	0	
Total	209,303	2,016	2,076	
935 Payroll trended	361	399	398	1
Other trended	97,504	104,340	107,470	4
Other not trended	0	0	0	
Total	97,865	104,739	107,868	
TOTAL ADMINISTRATIVE & GEN. EXP.	\$5,669,582	\$6,227,836	\$5,453,566	
TOTAL O&M EXPENSES	\$14,957,870	\$16,131,408	\$15,090,934	

DOCKET NO. 940276-GU
CITY GAS COMPANY OF FLORIDA

ATTACHMENT 3

PROJECTED TEST YEAR ENDS SEPTEMBER 30, 1995

	COMPANY FILING	COMPANY RATIO	ADJUSTMENTS TO INVESTOR CAPITAL	ADJUSTED	SPECIFIC	PRORATA	COMMISSION VOTE	RATIO	% COST RATE	% WTD COST
DIVISIONAL CAPITAL	\$51,223,205	38.99%	(13,029,276)	38,193,929	0	(13,462,979)	24,730,950	0.2993	11.30	3.3817
LONG TERM DEBT	50,176,000	38.19%	1,313,732	51,489,732	0	(18,149,617)	33,340,115	0.4034	7.03	2.8362
SHORT TERM DEBT	3,653,846	2.78%	11,715,544	15,369,390	0	(5,417,557)	9,951,833	0.1204	5.50	0.6623
PREFERRED STOCK	0	0.00%		0	0	0	0	0.0000	0.00	0.0000
CUSTOMER DEPOSITS	5,476,486	4.17%		5,476,486	0	0	5,476,486	0.0663	5.78	0.3833
TAX CREDITS-ZERO COST	2,579,297	1.96%		2,579,297	(59,310)	0	2,519,987	0.0305	0.00	0.0000
TAX CREDITS - WEIGHTED COST	0	0.00%		0	0	0	0	0.0000	0.00	0.0000
ACC DEF INC TAXES-ZERO COST	18,277,454	13.91%		18,277,454	(11,658,606)	0	6,618,848	0.0801	0.00	0.0000
	<u>\$131,386,288</u>	<u>100.00%</u>		<u>\$0</u>	<u>\$131,386,288</u>	<u>(11,717,916)</u>	<u>(37,030,153)</u>	<u>82,638,219</u>	<u>1.0000</u>	<u>7.2636</u>
					EQUITY RATIO					<u>36%</u>

CITY GAS COMPANY
DOCKET NO. 940276-GU
NET OPERATING INCOME MULTIPLIER
PTY 9/30/95

ATTACHMENT 4
29-NOV-94

ADJ
NO

DESCRIPTION

REVENUE REQUIREMENT

GROSS RECEIPTS TAX RATE

REGULATORY ASSESSMENT RATE

BAD DEBT RATE

NET BEFORE INCOME TAXES

STATE INCOME TAX RATE

STATE INCOME TAX

NET BEFORE FEDERAL INCOME TAXES

FEDERAL INCOME TAX RATE

FEDERAL INCOME TAX

REVENUE EXPANSION FACTOR

NET OPERATING INCOME MULTIPLIER

COMPANY PER FILING	COMMISSION VOTE
100.0000%	100.0000%
0.0000%	0.0000%
0.3750%	0.3750%
0.2800%	0.2800%
99.3450%	99.3450%
5.5000%	5.5000%
5.4640%	5.4640%
93.8810%	93.8810%
34.0000%	34.0000%
31.9195%	31.9195%
61.9615%	61.9615%
1.6139	1.6139

CITY GAS COMPANY
DOCKET NO. 940276-GU
COMPARATIVE DEFICIENCY CALCULATIONS
PTY 9/30/95

ATTACHMENT 5
29-NOV-94

	<u>COMPANY AS FILED</u>	<u>COMPANY AS REVISED</u>	<u>COMMISSION VOTE</u>
RATE BASE (AVERAGE)	\$106,204,953	\$101,393,000	\$82,638,219
RATE OF RETURN	X <u>7.94%</u>	X <u>7.94%</u>	X <u>7.26%</u>
REQUIRED NOI	\$8,432,673	\$8,050,604	\$5,999,535
Rounding Difference	<u>2,942</u>		
	8,435,615	8,050,604	5,999,535
Operating Revenues	29,194,245	28,525,572	26,461,714
Operating Expenses:			
Operation & Maintenance	17,452,711	16,553,642	15,090,934
Depreciation & Amortization	7,411,644	7,240,413	4,166,737
Taxes Other Than Income Taxes	1,549,350	1,549,350	1,403,343
Current Income Taxes	(329,656)	(226,156)	771,889
Total Operating Expenses	<u>26,084,049</u>	<u>25,117,249</u>	<u>21,432,903</u>
ACHIEVED NOI	<u>\$3,110,196</u>	<u>\$3,408,323</u>	<u>\$5,028,811</u>
NET REVENUE DEFICIENCY	5,325,419	4,642,281	970,724
REVENUE TAX FACTOR	X <u>1.6139</u>	X <u>1.6139</u>	X <u>1.6139</u>
TOTAL REVENUE DEFICIENCY	<u>\$8,594,727</u>	<u>\$7,492,206</u>	<u>\$1,566,657</u>

COMPANY: CITY GAS COMPANY OF FLORIDA
 DOCKET NO. 940276-GU

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

ATTACHMENT 6

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT	0		0		100% capacity
INTANGIBLE PLANT:	110,692		110,692		.
PRODUCTION PLANT	0		0		.
DISTRIBUTION PLANT:					.
374 Land and Land Rights	203,426		203,426		.
375 Structures and Improvements	1,119,989		1,119,989		.
376 Mains	66,651,728		66,651,728		.
377 Comp.Sta.Eq.	0		0		.
378 Meas. & Reg.Sta.Eq.-Gen	(15,000)		(15,000)		.
379 Meas. & Reg.Sta.Eq.-CG	1,449,968		1,449,968		.
380 Services	29,066,375	29,066,375			100% customer
381-382 Meters	8,333,375	8,333,375			.
383-384 House Regulators	2,735,897	2,735,897			.
385 Industrial Meas. & Reg.Eq.	1,571,265		1,571,265		100% capacity
386 Property on Customer Premises	0	0	0	0	ac 374-385
387 Other Equipment	156,176	56,411	99,765	0	ac 374-386
Total Distribution Plant	111,273,199	40,192,058	71,081,141	0	111273199
GENERAL PLANT:	5,281,235	2,640,618	2,640,618		50% customer,50% capacity
PLANT ACQUISITIONS:	130,555		130,555		100% capacity
GAS PLANT FOR FUTURE USE:	0		0		.
CWIP:	3,828,072	1,382,706	2,445,366	0	dist.plant
TOTAL PLANT	120,623,753	44,215,381	76,408,372	0	120623753 checksum

COMPANY: CITY GAS COMPANY OF FLORIDA
DOCKET NO. 940276-GU

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

ATTACHMENT 6

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT:	0	0	0	0	related plant
INTANGIBLE PLANT:	77,052	0	77,052	0	rel. plant account
PRODUCTION PLANT	0		0		
DISTRIBUTION PLANT:					
375 Structures and Improvements	331,609	0	331,609	0	*
376 Mains	23,540,449	0	23,540,449	0	*
377 Compressor Sta. Eq.	0	0	0	0	*
378 Meas. & Reg. Sta. Eq. - Gen	(720)	0	(720)	0	*
379 Meas. & Reg. Sta. Eq. - CG	328,723	0	328,723	0	*
380 Services	10,670,573	10,670,573	0	0	*
381-382 Meters	3,439,608	3,439,608	0	0	*
383-384 House Regulators	1,109,628	1,109,628	0	0	*
385 Indust. Meas. & Reg. Sta. Eq.	381,743	0	381,743	0	*
386 Property on Customer Premises	0	0	0	0	*
387 Other Equipment	112,571	40,661	71,910	0	*
Total A.D. on Dist. Plant	39,914,184	15,260,470	24,653,714	0	39914184 checksum
GENERAL PLANT:	2,512,818	1,256,409	1,256,409	0	general plant
PLANT ACQUISITIONS:	349,882	0	349,882	0	plant acquisitions
RETIREMENT WORK IN PROGRESS:	(142,046)	(51,307)	(90,739)	0	distribution plant
TOTAL ACCUMULATED DEPRECIATION	42,711,890	16,465,572	26,246,318	0	42711890 checksum
NET PLANT (Plant less Accum. Dep.)	77,911,863	27,749,810	50,162,053	0	77911863 checksum
less: CUSTOMER ADVANCES	0	0	0		50% cust 50% cap
plus: WORKING CAPITAL	4,726,356	3,772,378	875,230	78,748	oper. and maint. exp.
equals: TOTAL RATE BASE	82,638,219	31,522,188	51,037,284	78,748	82638219 checksum

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

ATTACHMENT 6

COMPANY: CITY GAS COMPANY OF FLORIDA
DOCKET NO. 940276-GU

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.	65,046	43,705	21,341	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	666,387	202,359	464,028	0	ac376+ac380
875 Meas. & Reg. Sta. Eq. - Gen	0	0	0	0	ac 378
876 Meas. & Reg. Sta. Eq. - Ind.	27,852	0	27,852	0	ac 385
877 Meas. & Reg. Sta. Eq. - CG	3,078	0	3,078	0	ac 379
878 Meter and House Reg.	811,296	811,296	0	0	ac381+ac383
879 Customer Instal.	0	0	0	0	ac 386
880 Other Expenses	3,155,271	2,151,687	1,003,584	0	ac 387
881 Rents	1,744		1,744		100% capacity
885 Maintenance Supervision	5,174	3,641	1,533	0	ac886-894
886 Maint. of Struct. and Improv.	10,543	0	10,543	0	ac375
887 Maintenance of Mains	150,008	0	150,008	0	ac376
888 Maint. of Comp. Sta. Eq.	0	0	0	0	ac 377
889 Maint. of Meas. & Reg. Sta. Eq. - Gen	0	0	0	0	ac 378
890 Maint. of Meas. & Reg. Sta. Eq. - Ind.	15,221	0	15,221	0	ac 385
891 Maint. of Meas. & Reg. Sta. Eq. - CG	46,684	0	46,684	0	ac 379
892 Maintenance of Services	81,259	81,259	0	0	ac 380
893 Maint. of Meters and House Reg.	447,288	447,288	0	0	ac381-383
894 Maint. of Other Equipment	19,896	14,003	5,893	0	ac387
Total Distribution Expenses	5,506,747	3,755,238	1,751,509	0	5506747
CUSTOMER ACCOUNTS:					
901 Supervision	170,526	170,526			100% customer
902 Meter-Reading Expense	733,111	733,111			"
903 Records and Collection Exp.	1,905,881	1,905,881			"
904 Uncollectible Accounts	162,442			162,442	100% commodity
905 Misc. Expenses	126,160	126,160			100% customer
Total Customer Accounts	3,098,120	2,935,878	0	162,442	
(907-910) CUSTOMER SERV. & INFO. EXP.	0	0			"
(911-916) SALES EXPENSE	1,036,888	1,036,888			"
(932) MAINT. OF GEN. PLANT	107,868	53,934	53,934	0	general plant
(920-931) ADMINISTRATION AND GENERAL	5,345,698	4,266,711	989,921	89,067	O&M excl. A&G
TOTAL O&M EXPENSE	15,095,321	12,048,449	2,795,363	251,509	15095321

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

ATTACHMENT 6

COMPANY: CITY GAS COMPANY OF FLORIDA
 DOCKET NO. 940276-GU

DEPRECIATION AND AMORTIZATION EXPENSE:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
Depreciation Expense	3,942,093	1,404,052	2,538,041	0		net plant
Amort. of Other Gas Plant	2,472		2,472			100% capacity
Amort. of Property Loss	179,040		179,040			100% capacity
Amort. of Limited-term Inv.	0	0	0	0		intangible plant
Amort. of Acquisition Adj.	7,980	2,930	5,050	0		intan/dist/gen plant
Amort. of Conversion Costs	35,152			35,152		100% commodity
Total Deprec. and Amort. Expense	4,166,737	1,406,982	2,724,603	35,152		4166737
TAXES OTHER THAN INCOME TAXES:						
Revenue Related	102,690				102690	100% revenue
Other	1,306,528	465,345	841,183	0		net plant
Total Taxes other than Income Taxes	1,409,218	465,345	841,183	0	102690	
REV. CRDT TO COS (NEG. OF OTHR OPR. REV)	(644,464)	(644,464)				100% customer
RETURN (REQUIRED NOI)	5,999,535	2,288,511	3,705,307	5,717		rate base
INCOME TAXES	1,357,561	517,839	838,428	1,294		return (noi)
TOTAL OVERALL COST OF SERVICE	27,383,908	16,082,662	10,904,884	293,671	102690	27383908

SCHEDULE - C (COST OF SERVICE)

ATTACHMENT 6

COMPANY NAME: CITY GAS COMPANY
 DOCKET NO. 940276-GU

CUSTOMER COSTS	TOTAL	RESIDENTIAL	GAS LIGHTING	COMMERCIAL	INTERRUPT PREFERRED	INTERRUPT LARGE VOL.	NGV	INTERRUPT TRANSPORT
No. of Customers	95151	90156	143	4815	23	3	5	6
Weighting	NA	1	1	3	31	31	5	31
Weighted No. of Customers	104353	90156	143	13049	703	92	27	183
Allocation Factors	1	0.863950175	0.00137035	0.125043075	0.00673779	0.000879	0.000262	0.001758
	1	0.86513571		0.125214662	0.00674703	0.00088	0.000282	0.00178
CAPACITY COSTS								
Peak & Avg. Month Sales Vol.(therms)	17145508	4293289	5246	8331121	2341536	1023721	25088	1125507
Allocation Factors	1	0.250403138	0.00030597	0.485906921	0.13656848	0.059708	0.001463	0.085644
COMMODITY COSTS								
Annual Sales Vol.(therms)	97118540	20916726	30888	49027154	14049200	6230964	150528	6713080
Allocation Factors	1	0.215373151	0.00031804	0.504817659	0.14466033	0.064158	0.00155	0.069123
REVENUE-RELATED COSTS								
Tax on Cust,Cap,& Commod.	102305	63170	80	27291	6208	2587	78	2891
Allocation Factors	1	0.617465615	0.00077784	0.266765678	0.06068031	0.025283	0.000766	0.028262

SCHEDULE - D (COST OF SERVICE)
 ALLOCATION OF RATE BASE TO CUSTOMER CLASSES

ATTACHMENT 6

COMPANY NAME: CITY GAS COMPANY
 DOCKET NO. 940276-GU

RATE BASE BY CUSTOMER CLASS	TOTAL	RESIDENTIAL	GAS LIGHTING	COMMERCIAL	INTERRUPT	INTERRUPT LARGE VOL	NGV	INTERRUPT TRANSPORT
DIRECT AND SPECIAL ASSIGNMENTS:								
Customer								
Meters	4893767	4233773	0	612771	33018	4307	1284	8613
House Regulators	1626269	1626269	0	0	0	0	0	0
Services	18395802	15893056	25209	2300268	123947	16167	4821	32334
All Other	6606350	5707557	9053	826078	44512	5806	1731	11612
Total	31522188	27460655	34262	3739117	201478	26280	7837	52559
Capacity								
Industrial Meas. & Reg. Sta. Eq.	1189522	0	0	771392	216807	94788	2323	104213
Meas. & Reg. Sta. Eq. - Gen.	-14280	-3576	-4	-6939	-1950	-853	-21	-937
Mains	43111279	10795200	13191	20948069	5887642	2574081	63082	2830015
All Other	6750763	1690412	2066	3280242	921941	403073	9878	443150
Total	51037284	12482036	15252	24992764	7024440	3071089	75262	3376440
Commodity								
Account #	0	0	0	0	0	0	0	0
Account #	0	0	0	0	0	0	0	0
Account #	0	0	0	0	0	0	0	0
All Other	78748	16960	25	39753	11392	5052	122	5443
Total	78748	16960	25	39753	11392	5052	122	5443
TOTAL	82638219	39959651	49539	28771635	7237309	3102421	83221	3434443

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

ATTACHMENT 6

COMPANY NAME: CITY GAS COMPANY
 DOCKET NO. 940276 - GU

	TOTAL	RESIDENTIAL	GAS LIGHTING	COMMERCIAL	INTERRUPT	INTERRUPT LARGE VOL.	NGV	INTERRUPT TRANSPORT
Customer	0	0	0	0	0	0	0	0
Capacity	0	0	0	0	0	0	0	0
Commodity	0	0	0	0	0	0	0	0
Revenue	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0
OPERATIONS AND MAINTENANCE EXPENSE:								
DIRECT AND SPECIAL ASSIGNMENTS:								
Customer								
878 Meters and House Regulators	811296	701881	0	101586	5474	714	213	1428
893 Maint. of Meters & House Reg.	447288	386965	0	56007	3018	394	117	787
874 Mains & Services	202359	174828	277	25304	1363	178	53	356
892 Maint. of Services	81259	70204	111	10161	548	71	21	143
All Other	10506247	9076874	14397	1313733	70789	9233	2754	18487
Total	12048449	10410752	14786	1506791	81192	10590	3158	21180
Capacity								
876 Measuring & Reg. Sta. Eq. - I	27852	0	0	18062	5076	2219	54	2440
890 Maint. of Meas. & Reg. Sta. Eq. - I	15221	0	0	0	7892	3451	85	3794
874 Mains and Services	464028	116194	142	225474	63372	27706	679	30461
887 Maint. of Mains	150008	37562	46	72890	20486	8957	219	9847
All Other	2138255	535426	654	1038993	292018	127671	3129	140364
Total	2795363	689182	842	1355419	388845	170003	4166	186906
Commodity								
Account #	0	0	0	0	0	0	0	0
Account #	0	0	0	0	0	0	0	0
Account #	0	0	0	0	0	0	0	0
All Other	251509	54168	80	126966	36383	16136	390	17385
Total	251509	54168	80	126966	36383	16136	390	17385
TOTAL O&M	15095321	11154102	15708	2989176	506420	196730	7714	225472
DEPRECIATION EXPENSE:								
Customer	1404052	1214696	0	175808	9473	1236	368	2471
Capacity	2538041	635533	777	1233252	346616	151541	3714	166608
Total	3942093	1850229	777	1409059	356090	152777	4082	169079
AMORT. OF GAS PLANT:								
Capacity	2472	619	1	1201	338	148	4	162
AMORT. OF PROPERTY LOSS:								
Capacity	179040	44832	55	86997	24451	10690	262	11753
AMORT OF LIMITED TERM INVEST.								
Capacity	0	0	0	0	0	0	0	0
AMORT. OF ACQUISITION ADJ.:								
Customer	2930	2535	0	367	20	3	1	5
Capacity	5050	1265	2	2454	690	302	7	332
Total	7980	3799	2	2821	709	304	8	337
AMORT. OF CONVERSION COSTS:								
Commodity	35152	7571	11	17745	5085	2255	54	2430

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

ATTACHMENT 6

COMPANY NAME: CITY GAS COMPANY
 DOCKET NO. 940276-GU

	TOTAL	RESIDENTIAL	GAS LIGHTING	COMMERCIAL	INTERRUPT	INTERRUPT LARGE VOL.	NGV	INTERRUPT TRANSPORT
TAXES OTHER THAN INCOME TAXES:								
Customer	465345	402587	0	58268	3140	410	122	819
Capacity	841183	210635	257	408737	114879	50225	1231	55219
Subtotal	1306528	613221	257	467005	118019	50635	1353	56038
Revenue	102690	63408	80	27394	6231	2596	79	2902
Total	1409218	676629	337	494399	124250	53231	1432	58940
RETURN (NOI)								
Customer	2288511	1993644	2487	271460	14627	1908	569	3816
Capacity	3705307	906196	1107	1814475	509974	222961	5464	245130
Commodity	5717	1231	2	2886	827	367	9	395
Total	5999535	2901071	3596	2088821	525429	225236	6042	249341
INCOME TAXES								
Customer	517839	451117	563	61425	3310	432	129	863
Capacity	838428	205052	251	410575	115396	50451	1236	55467
Commodity	1294	279	0	653	187	83	2	89
Total	1357561	656448	814	472654	118893	50966	1367	56420
REVENUE CREDITED TO COS:								
Customer	-644464	-386678	0	-257786	0	0	0	0
TOTAL COST OF SERVICE:								
Customer	16082662	14088651	17836	1816334	111761	14578	4347	29155
Capacity	10904884	2693314	3291	5313109	1501189	656321	16084	721577
Commodity	293671	63249	93	148250	42483	18841	455	20299
Subtotal	27281218	16845214	21220	7277693	1655433	689740	20887	771031
Revenue	102690	63408	80	27394	6231	2596	79	2902
Total	27383908	16908622	21300	7305087	1661664	692336	20965	773934

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COMPANY NAME: CITY GAS COMPANY
DOCKET NO. 940276-GU

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

ATTACHMENT 6

	TOTAL	RESIDENTIAL	GAS LIGHTING	COMMERCIAL	INTERRUPT PREFERRED	INTERRUPT LARGE VOL.	NGV	INTERRUPT TRANSPORT
REVENUES: (projected test year)								
Gas Sales (due to growth)	26,042,285	13,719,414	8,666	9,322,418	1,641,891	587,434	27,138	735,324
Other Operating Revenue	419,433	251,660	0	167,773	0	0	0	0
Total	26,461,718	13,971,074	8,666	9,490,191	1,641,891	587,434	27,138	735,324
EXPENSES:								
Purchased Gas Cost	0	0	0	0	0	0	0	0
O&M Expenses	15,095,321	11,154,102	15,708	2,989,176	506,420	196,730	7,714	225,472
Depreciation Expenses	3,942,093	1,850,229	777	1,409,059	356,090	152,777	4,082	169,079
Amortization Expenses	224,644	56,821	68	108,764	30,583	13,397	328	14,682
Taxes Other Than Income -- Fixed	1,306,528	613,221	257	467,005	118,019	50,635	1,353	56,038
Taxes Other Than Income -- Revenue	97,659	51,448	32	34,959	6,157	2,203	102	2,757
Total Excess excl. Income Taxes	20,666,245	13,725,822	16,843	5,008,963	1,017,268	415,741	13,580	468,028
INCOME TAXES:	996,391	481,804	597	346,907	87,262	37,407	1,003	41,410
NET OPERATING INCOME:	4,799,082	(236,552)	(8,774)	4,134,321	537,360	134,286	12,555	225,886

RATE BASE:	82,638,219	39,959,651	49,539	28,771,635	7,237,309	3,102,421	83,221	3,434,443
RATE OF RETURN	0.058073	-0.005920	-0.177114	0.143694	0.074249	0.043284	0.150863	0.065771

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

ATTACHMENT 6

COMPANY NAME: CITY GAS COMPANY
DOCKET NO. 940276-GU

	TOTAL	RESIDENTIAL	GAS LIGHTING	COMMERCIAL	INTERRUPT PREFERRED	INTERRUPT LARGE VOL.	NGV	INTERRUPT TRANSPORT
REVENUES:								
Gas Sales	27,383,908	14,782,715	9,140	9,402,281	1,671,658	692,336	20,965	804,812
Other Operating Revenue	644,464	386,678	0	257,786	0	0	0	0
Total	28,028,372	15,169,393	9,140	9,660,067	1,671,658	692,336	20,965	804,812
EXPENSES:								
Purchased Gas Cost	0	0	0	0	0	0	0	0
O&M Expenses	15,095,321	11,154,102	15,708	2,989,176	506,420	196,730	7,714	225,472
Depreciation Expenses	3,942,093	1,850,229	777	1,409,059	356,090	152,777	4,082	189,079
Amortization Expenses	224,644	56,821	68	108,764	30,583	13,397	328	14,882
Taxes Other Than Income -- Fixed	1,306,528	613,221	257	467,005	118,019	50,635	1,353	56,038
Taxes Other Than Income -- Revenue	102,690	55,435	34	35,259	6,269	2,596	79	3,018
Total Expense excl. Income Taxes	20,671,276	13,729,809	16,844	5,009,262	1,017,380	416,134	13,556	468,289
PRE TAX NOI:	7,357,096	1,439,584	(7,704)	4,650,804	654,278	276,202	7,409	336,523
INCOME TAXES:	1,357,561	265,638	(1,422)	858,185	120,730	50,966	1,367	62,097
NET OPERATING INCOME:	5,999,535	1,173,946	(6,283)	3,792,619	533,548	225,236	6,042	274,427

RATE BASE:	82,638,219	39,959,651	49,539	28,771,635	7,237,309	3,102,421	83,221	3,434,443
RATE OF RETURN	0.072600	0.029378	-0.126826	0.131818	0.073722	0.072600	0.072600	0.079904

COMPANY NAME: CITY GAS COMPANY
 DOCKET NO. 940276-GU

COST OF SERVICE SUMMARY
 PROPOSED RATE DESIGN

	TOTAL	RESIDENTIAL	GAS LIGHTING	COMMERCIAL	INTERRUPT PREFERRED	INTERRUPT LARGE VOL.	NGV	INTERRUPT TRANSPORT
PRESENT RATES (projected test year)								
GAS SALES (due to growth)	26,042,285	13,719,414	8,666	9,322,418	1,641,891	587,434	27,138	735,324
OTHER OPERATING REVENUE	419,433	251,660	0	167,773	0	0	0	0
TOTAL	26,461,718	13,971,074	8,666	9,490,191	1,641,891	587,434	27,138	735,324
RATE OF RETURN	5.81%	-0.59%	-17.71%	14.37%	7.42%	4.33%	15.09%	6.58%
INDEX	1.00	-0.00	-0.03	0.02	0.01	0.01	0.03	0.01
PROPOSED RATES								
GAS SALES	27,383,908	14,782,715	9,140	9,402,281	1,671,658	692,336	20,965	804,812
OTHER OPERATING REVENUE	644,464	386,678	0	257,786	0	0	0	0
TOTAL	28,028,372	15,169,393	9,140	9,660,067	1,671,658	692,336	20,965	804,812
TOTAL REVENUE INCREASE	1,566,654	1,198,320	474	169,875	29,767	104,902	(6,173)	69,488
PERCENT INCREASE	5.92%	8.58%	5.47%	1.79%	1.81%	17.86%	-22.75%	9.45%
		8.88	8.88	8.88	8.88	8.88	8.88	8.88
RATE OF RETURN	7.26%	2.94%	-12.68%	13.18%	7.37%	7.26%	7.26%	7.99%
INDEX	1.00	0.40	-1.75	1.82	1.02	1.00	1.00	1.10

COMPANY NAME: CITY GAS COMPANY
 DOCKET NO. 940276-GU

COST OF SERVICE SUMMARY
 CALCULATION OF PROPOSED RATES

	TOTAL	GAS		COMMERCIAL	INTERRUPT PREFERRED	INTERRUPT LARGE VOL.	NGV	INTERRUPT TRANSPORT
		RESIDENTIAL	LIGHTING					
PROPOSED TOTAL TARGET REVENUES	28,028,372	15,169,393	9,140	9,660,067	1,671,658	692,336	20,965	804,812
LESS: OTHER OPERATING REVENUE	644,464	386,678	0	257,786	0	0	0	0
LESS: CUSTOMER CHARGE REVENUES								
PROPOSED CUSTOMER CHARGES		\$6.00	\$0.00	\$12.00	\$36.00	\$150.00	\$12.00	\$150.00
TIMES: NUMBER OF BILLS	1,141,812	1,081,872	1,716	57,780	276	36	60	72
EQUALS: CUSTOMER CHARGE REVENUES	7,211,448	6,491,232	0	693,360	9,936	5,400	720	10,800
LESS: OTHER NON-THERM-RATE REVENUES								
EQUALS: PER-THERM TARGET REVENUES	20,172,460	8,291,483	9,140	8,708,921	1,661,722	686,936	20,245	794,012
DIVIDED BY: NUMBER OF THERMS	97,118,540	20,916,726	30,888	49,027,154	14,049,200	6,230,964	150,528	6,713,080
EQUALS: PER-THERM RATES (UNRNDED)		0.396404	0.295908	0.177635	0.118279	0.110246	0.134496	0.118278
PER-THERM RATES (RNDED)		0.39640	0.29591	0.17763	0.11828	0.11025	0.13450	0.11828
PER-THERM-RATE REVENUES (RNDED RATES)	20,172,196	8,291,390	9,140	8,708,693	1,661,739	686,984	20,246	794,023
SUMMARY: PROPOSED TARIFF RATES								
CUSTOMER CHARGES		\$6.00	\$0.00	\$12.00	\$36.00	\$150.00	\$12.00	\$150.00
ENERGY CHARGES								
NON-GAS (CENTS PER THERM)		39.640	29.591	17.763	11.828	11.025	13.450	11.828
PURCHASED GAS ADJUSTMENT		19.700	19.700	19.700	19.700	19.700	19.700	0.000
TOTAL (INCLUDING PGA)		59.340	49.291	37.463	31.528	30.725	33.150	11.828
SUMMARY: PRESENT TARIFF RATES								
CUSTOMER CHARGES		\$6.00	\$0.00	\$12.00	\$36.00	\$150.00	\$12.00	\$36.00
ENERGY CHARGES								
NON-GAS (CENTS PER THERM)		34.506	28.057	17.550	11.616	9.341	17.550	11.616
PURCHASED GAS ADJUSTMENT		19.700	19.700	19.700	19.700	19.700	19.700	0.000
TOTAL (INCLUDING PGA)		54.206	47.757	37.250	31.316	29.041	37.250	11.616
SUMMARY: OTHER OPERATING REVENUE								
		PRESENT		PROPOSED				
		CHARGE	REVENUE	CHARGE	REVENUE			
CONNECTION/RECONNECTION RESIDENTIAL		\$13.00	\$311,472	\$20.00	\$611,988			
CONNECTION/RECONNECTION COMMERCIAL		\$30.00	\$19,881	\$45.00	\$32,487			
CHANGE OF ACCOUNT		\$10.00	\$0	\$15.00	\$0			
BILL COLLECTION IN LIEU OF DISCONNECTION		\$10.00	\$0	\$15.00	\$0			
RETURNED CHECK CHARGE		\$15.00	\$0	\$15.00	\$0			

**COST OF SERVICE SUMMARY
 RATE COMPARISON**

ATTACHMENT 7

COMPANY: CITY GAS COMPANY
 DOCKET NO. 940276-GU

<u>RATE SCHEDULE</u>	<u>PRESENT RATE</u>	<u>RATE INCREASE</u>	<u>PROPOSED RATE</u>
<u>RESIDENTIAL (RS)</u>			
Customer Charge	\$6.00	\$0.00	\$6.00
Energy Charge (cents per therm)	34.506	5.134	39.640
<u>GAS LIGHTING (GL)</u>			
Customer Charge	\$0.00	\$0.00	\$0.00
Energy Charge (cents per therm)	28.057	1.534	29.591
<u>COMMERCIAL (CS)</u>			
Customer Charge	\$12.00	\$0.00	\$12.00
Energy Charge (cents per therm)	17.550	0.213	17.763
<u>NATURAL GAS VEHICLE (NGV)</u>			
Customer Charge	\$12.00	\$0.00	\$12.00
Energy Charge (cents per therm)	17.550	-4.066	13.484
<u>INTERRUPTIBLE PREFERRED (IP)</u>			
Customer Charge	\$36.00	\$0.00	\$36.00
Energy Charge (cents per therm)	11.616	0.212	11.828
<u>CONTRACT INTERRUPTIBLE PREFERRED (CI)</u>			
Customer Charge	\$36.00	\$0.00	\$36.00
Energy Charge (cents per therm)	11.616	0.212	11.828
<u>INTERRUPTIBLE LARGE VOLUME (IL)</u>			
Customer Charge	\$150.00	\$0.00	\$150.00
Energy Charge (cents per therm)	9.341	1.705	11.046
<u>CONTRACT INTERRUPTIBLE LARGE VOLUME (CI-LV)</u>			
Customer Charge	\$150.00	\$0.00	\$150.00
Energy Charge (cents per therm)	9.341	1.705	11.046
<u>GAS WATER HEATER RENTAL (WHR)</u>			
Monthly Lease Rate	\$2.25	\$0.00	ELIMINATED
<u>GAS CLOTHES DRYER RENTAL (CDR)</u>			
Monthly Lease Rate	\$3.50	\$0.00	ELIMINATED
<u>GAS RANGE RENTAL (GRR)</u>			
Monthly Lease Rate	\$5.00	\$0.00	ELIMINATED
<u>COMMERCIAL TRANSPORTATION (CTS)</u>			
Customer Charge	\$12.00	\$0.00	\$12.00
Energy Charge (cents per therm)	17.550	0.213	17.763
<u>INTERRUPTIBLE TRANSPORTATION (ITS)</u>			
Customer Charge	\$36.00	\$114.00	\$150.00
Energy Charge (cents per therm)	11.616	0.212	11.828
<u>CONTRACT INTERRUPTIBLE TRANSPORTATION (CI-TS)</u>			
Customer Charge	\$36.00	\$114.00	\$150.00
Energy Charge (cents per therm)	11.616	0.212	11.828
<u>INTERRUPTIBLE LARGE VOLUME TRANSPORTATION (ILT)</u>			
Customer Charge	\$150.00	\$150.00	\$300.00
Energy Charge (cents per therm)	9.341	1.705	11.046
<u>CONTRACT INTERRUPTIBLE LARGE VOLUME TRANSPORTATION (CI-LVT)</u>			
Customer Charge	\$150.00	\$150.00	\$300.00
Energy Charge (cents per therm)	9.341	1.705	11.046

**COST OF SERVICE SUMMARY
 RATE COMPARISON**

ATTACHMENT 8

COMPANY: CITY GAS COMPANY
 DOCKET NO. 940276-GU

RATE SCHEDULE: RESIDENTIAL (RS)

PRESENT RATES

Customer Charge
 6.00

Energy Charge

<u>Beginning therms</u>	<u>Ending therms</u>	<u>cents per therm</u>
0	0	0
0	N/A	34.506

PROPOSED RATES

Customer Charge
 6.00

Energy Charge

<u>Beginning therms</u>	<u>Ending therms</u>	<u>cents per therm</u>
0	0	0
0	N/A	39.640

GAS COST CENTS/THERM
 19.7

THERM USAGE INCREMENT
 10

<u>therm usage</u>	<u>PRESENT</u>		<u>PROPOSED</u>		<u>percent increase w/o fuel</u>	<u>percent increase with fuel</u>	<u>Dollar Increase</u>
	<u>monthly bill w/o fuel</u>	<u>monthly bill with fuel</u>	<u>monthly bill w/o fuel</u>	<u>monthly bill with fuel</u>			
0	6.00	6.00	6.00	6.00	0.00	0.00	0.00
10	9.45	11.42	9.96	11.93	5.43	4.50	0.51
20	12.90	16.84	13.93	17.87	7.96	6.10	1.03
30	16.35	22.26	17.89	23.80	9.42	6.92	1.54
40	19.80	27.68	21.86	29.74	10.37	7.42	2.05
50	23.25	33.10	25.82	35.67	11.04	7.75	2.57
60	26.70	38.52	29.78	41.60	11.54	8.00	3.08
70	30.15	43.94	33.75	47.54	11.92	8.18	3.59
80	33.60	49.36	37.71	53.47	12.22	8.32	4.11
90	37.06	54.79	41.68	59.41	12.47	8.43	4.62
100	40.51	60.21	45.64	65.34	12.67	8.53	5.13
110	43.96	65.63	49.60	71.27	12.85	8.61	5.65
120	47.41	71.05	53.57	77.21	13.00	8.67	6.16
130	50.86	76.47	57.53	83.14	13.12	8.73	6.67
140	54.31	81.89	61.50	89.08	13.23	8.78	7.19
150	57.76	87.31	65.46	95.01	13.33	8.82	7.70
160	61.21	92.73	69.42	100.94	13.42	8.86	8.21
170	64.66	98.15	73.39	106.88	13.50	8.89	8.73
180	68.11	103.57	77.35	112.81	13.57	8.92	9.24
190	71.56	108.99	81.32	118.75	13.63	8.95	9.75

**COST OF SERVICE SUMMARY
 RATE COMPARISON**

ATTACHMENT 8

COMPANY: CITY GAS COMPANY
 DOCKET NO. 940276-GU

RATE SCHEDULE: GAS LIGHTING (GL)

PRESENT 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
 19.7

PROPOSED RATES

Customer Charge
 0.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	29.591

THERM USAGE INCREMENT
 10

therm usage	<u>PRESENT</u>		<u>PROPOSED</u>		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	0.00	0.00	0.00	0.00	ERR	ERR	0.00
10	2.81	4.78	2.96	4.93	5.47	3.21	0.15
20	5.61	9.55	5.92	9.86	5.47	3.21	0.31
30	8.42	14.33	8.88	14.79	5.47	3.21	0.46
40	11.22	19.10	11.84	19.72	5.47	3.21	0.61
50	14.03	23.88	14.80	24.65	5.47	3.21	0.77
60	16.83	28.65	17.75	29.57	5.47	3.21	0.92
70	19.64	33.43	20.71	34.50	5.47	3.21	1.07
80	22.45	38.21	23.67	39.43	5.47	3.21	1.23
90	25.25	42.98	26.63	44.36	5.47	3.21	1.38
100	28.06	47.76	29.59	49.29	5.47	3.21	1.53
110	30.86	52.53	32.55	54.22	5.47	3.21	1.69
120	33.67	57.31	35.51	59.15	5.47	3.21	1.84
130	36.47	62.08	38.47	64.08	5.47	3.21	1.99
140	39.28	66.86	41.43	69.01	5.47	3.21	2.15
150	42.09	71.64	44.39	73.94	5.47	3.21	2.30
160	44.89	76.41	47.35	78.87	5.47	3.21	2.45
170	47.70	81.19	50.30	83.79	5.47	3.21	2.61
180	50.50	85.96	53.26	88.72	5.47	3.21	2.76
190	53.31	90.74	56.22	93.65	5.47	3.21	2.91

**COST OF SERVICE SUMMARY
 RATE COMPARISON**

ATTACHMENT 8

COMPANY: CITY GAS COMPANY
 DOCKET NO. 940276-GU

RATE SCHEDULE: COMMERCIAL (CS)

PRESENT 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
19.7

PROPOSED RATES

Customer Charge
12.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	17.763

THERM USAGE INCREMENT
50

therm usage	<u>PRESENT</u>		<u>PROPOSED</u>		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	12.00	12.00	12.00	12.00	0.00	0.00	0.00
50	20.78	30.63	20.88	30.73	0.51	0.35	0.11
100	29.55	49.25	29.76	49.46	0.72	0.43	0.21
150	38.33	67.88	38.64	68.19	0.83	0.47	0.32
200	47.10	86.50	47.53	86.93	0.90	0.49	0.43
250	55.83	105.13	56.41	105.66	0.95	0.51	0.53
300	64.65	123.75	65.29	124.39	0.99	0.52	0.64
350	73.43	142.38	74.17	143.12	1.02	0.52	0.75
400	82.20	161.00	83.05	161.85	1.04	0.53	0.85
450	90.98	179.63	91.93	180.58	1.05	0.53	0.96
500	99.75	198.25	100.82	199.32	1.07	0.54	1.07
550	108.53	216.88	109.70	218.05	1.08	0.54	1.17
600	117.30	235.50	118.58	236.78	1.09	0.54	1.28
650	126.08	254.13	127.46	255.51	1.10	0.54	1.38
700	134.85	272.75	136.34	274.24	1.11	0.55	1.49
750	143.62	291.38	145.22	292.97	1.11	0.55	1.60
800	152.40	310.00	154.10	311.70	1.12	0.55	1.70
850	161.18	328.63	162.99	330.44	1.12	0.55	1.81
900	169.95	347.25	171.87	349.17	1.13	0.55	1.92
950	178.73	365.88	180.75	367.90	1.13	0.55	2.02

**COST OF SERVICE SUMMARY
 RATE COMPARISON**

ATTACHMENT 8

COMPANY: CITY GAS COMPANY
 DOCKET NO. 940276-GU

RATE SCHEDULE: NATURAL GAS VEHICLE (NGV)

PRESENT RATES

Customer Charge
 12.00

Energy Charge

<u>Beginning therms</u>	<u>Ending therms</u>	<u>cents per therm</u>
0	0	0
0	N/A	17.550

GAS COST CENTS/THERM
 19.7

PROPOSED RATES

Customer Charge
 12.00

Energy Charge

<u>Beginning therms</u>	<u>Ending therms</u>	<u>cents per therm</u>
0	0	0
0	N/A	13.484

THERM USAGE INCREMENT
 50

<u>therm usage</u>	<u>PRESENT monthly bill w/o fuel</u>	<u>monthly bill with fuel</u>	<u>PROPOSED monthly bill w/o fuel</u>	<u>monthly bill with fuel</u>	<u>percent increase w/o fuel</u>	<u>percent increase with fuel</u>	<u>Dollar Increase</u>
0	12.00	12.00	12.00	12.00	0.00	0.00	0.00
50	20.78	30.63	18.74	28.59	(9.79)	(6.64)	-2.03
100	29.55	49.25	25.48	45.18	(13.76)	(8.26)	-4.07
150	38.33	67.88	32.23	61.78	(15.91)	(8.99)	-6.10
200	47.10	86.50	38.97	78.37	(17.27)	(9.40)	-8.13
250	55.88	105.13	45.71	94.96	(18.19)	(9.67)	-10.17
300	64.65	123.75	52.45	111.55	(18.87)	(9.86)	-12.20
350	73.43	142.38	59.19	128.14	(19.38)	(10.00)	-14.23
400	82.20	161.00	65.94	144.74	(19.79)	(10.10)	-16.26
450	90.98	179.63	72.68	161.33	(20.11)	(10.19)	-18.30
500	99.75	198.25	79.42	177.92	(20.38)	(10.25)	-20.33
550	108.53	216.88	86.16	194.51	(20.61)	(10.31)	-22.36
600	117.30	235.50	92.90	211.10	(20.80)	(10.36)	-24.40
650	126.08	254.13	99.65	227.70	(20.96)	(10.40)	-26.43
700	134.85	272.75	106.39	244.29	(21.11)	(10.44)	-28.46
750	143.62	291.38	113.13	260.88	(21.23)	(10.47)	-30.49
800	152.40	310.00	119.87	277.47	(21.34)	(10.49)	-32.53
850	161.18	328.63	126.61	294.06	(21.44)	(10.52)	-34.56
900	169.95	347.25	133.36	310.66	(21.53)	(10.54)	-36.59
950	178.73	365.88	140.10	327.25	(21.61)	(10.56)	-38.63

**COST OF SERVICE SUMMARY
 RATE COMPARISON**

ATTACHMENT 8

COMPANY: CITY GAS COMPANY
 DOCKET NO. 940276-GU

RATE SCHEDULE: INTERRUPTIBLE PREFERRED (IP)

PRESENT 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
 19.7

PROPOSED RATES

Customer Charge
 36.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	11.828

THERM USAGE INCREMENT
 50

therm usage	<u>PRESENT</u>		<u>PROPOSED</u>		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
50	41.81	51.66	41.91	51.76	0.25	0.21	0.11
100	47.62	67.32	47.83	67.53	0.45	0.31	0.21
150	53.42	82.97	53.74	83.29	0.60	0.38	0.32
200	59.23	98.63	59.66	99.06	0.72	0.43	0.42
250	65.04	114.29	65.57	114.82	0.81	0.46	0.53
300	70.85	129.95	71.48	130.58	0.90	0.49	0.64
350	76.66	145.61	77.40	146.35	0.97	0.51	0.74
400	82.46	161.26	83.31	162.11	1.03	0.53	0.85
450	88.27	176.92	89.23	177.88	1.08	0.54	0.95
500	94.08	192.58	95.14	193.64	1.13	0.55	1.06
550	99.89	208.24	101.05	209.40	1.17	0.56	1.17
600	105.70	223.90	106.97	225.17	1.20	0.57	1.27
650	111.50	239.55	112.88	240.93	1.24	0.58	1.38
700	117.31	255.21	118.80	256.70	1.27	0.58	1.48
750	123.12	270.87	124.71	272.46	1.29	0.59	1.59
800	128.93	286.53	130.62	288.22	1.32	0.59	1.70
850	134.74	302.19	136.54	303.99	1.34	0.60	1.80
900	140.54	317.84	142.45	319.75	1.36	0.60	1.91
950	146.35	333.50	148.37	335.52	1.38	0.60	2.01

**COST OF SERVICE SUMMARY
 RATE COMPARISON**

ATTACHMENT 8

COMPANY: CITY GAS COMPANY
 DOCKET NO. 940276-GU

**RATE SCHEDULE: CONTRACT INTERRUPTIBLE
 PREFERRED (CI)**

PRESENT RATES

Customer Charge
 36.00

Energy Charge

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

PROPOSED RATES

Customer Charge
 36.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	11.828

GAS COST CENTS/THERM
 19.7

THERM USAGE INCREMENT
 5000

therm usage	<u>PRESENT</u>		<u>PROPOSED</u>		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
5000	616.80	1,601.80	627.40	1,612.40	1.72	0.66	10.60
10000	1,197.60	3,167.60	1,218.80	3,188.80	1.77	0.67	21.20
15000	1,778.40	4,733.40	1,810.20	4,765.20	1.79	0.67	31.80
20000	2,359.20	6,299.20	2,401.60	6,341.60	1.80	0.67	42.40
25000	2,940.00	7,865.00	2,993.00	7,918.00	1.80	0.67	53.00
30000	3,520.80	9,430.80	3,584.40	9,494.40	1.81	0.67	63.60
35000	4,101.60	10,996.60	4,175.80	11,070.80	1.81	0.67	74.20
40000	4,682.40	12,562.40	4,767.20	12,647.20	1.81	0.68	84.80
45000	5,263.20	14,128.20	5,358.60	14,223.60	1.81	0.68	95.40
50000	5,844.00	15,694.00	5,950.00	15,800.00	1.81	0.68	106.00
55000	6,424.80	17,259.80	6,541.40	17,376.40	1.81	0.68	116.60
60000	7,005.60	18,825.60	7,132.80	18,952.80	1.82	0.68	127.20
65000	7,586.40	20,391.40	7,724.20	20,529.20	1.82	0.68	137.80
70000	8,167.20	21,957.20	8,315.60	22,105.60	1.82	0.68	148.40
75000	8,748.00	23,523.00	8,907.00	23,682.00	1.82	0.68	159.00
80000	9,328.80	25,088.80	9,498.40	25,258.40	1.82	0.68	169.60
85000	9,909.60	26,654.60	10,089.80	26,834.80	1.82	0.68	180.20
90000	10,490.40	28,220.40	10,681.20	28,411.20	1.82	0.68	190.80
95000	11,071.20	29,786.20	11,272.60	29,987.60	1.82	0.68	201.40

**COST OF SERVICE SUMMARY
 RATE COMPARISON**

ATTACHMENT 8

COMPANY: CITY GAS COMPANY
 DOCKET NO. 940276-GU

RATE SCHEDULE: INTERRUPTIBLE LARGE VOLUME (IL)

PRESENT RATES

Customer Charge
 150.00

Energy Charge

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

PROPOSED RATES

Customer Charge
 150.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	11.046

GAS COST CENTS/THERM
 19.7

THERM USAGE INCREMENT
 5000

therm usage	<u>PRESENT</u>		<u>PROPOSED</u>		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	150.00	150.00	150.00	150.00	0.00	0.00	0.00
5000	617.05	1,602.05	702.30	1,687.30	13.82	5.32	85.25
10000	1,084.10	3,054.10	1,254.60	3,224.60	15.73	5.58	170.50
15000	1,551.15	4,506.15	1,806.90	4,761.90	16.49	5.68	255.75
20000	2,018.20	5,958.20	2,359.20	6,299.20	16.90	5.72	341.00
25000	2,485.25	7,410.25	2,911.50	7,836.50	17.15	5.75	426.25
30000	2,952.30	8,862.30	3,463.80	9,373.80	17.33	5.77	511.50
35000	3,419.35	10,314.35	4,016.10	10,911.10	17.45	5.79	596.75
40000	3,886.40	11,766.40	4,568.40	12,448.40	17.55	5.80	682.00
45000	4,353.45	13,218.45	5,120.70	13,985.70	17.62	5.80	767.25
50000	4,820.50	14,670.50	5,673.00	15,523.00	17.68	5.81	852.50
55000	5,287.55	16,122.55	6,225.30	17,060.30	17.74	5.82	937.75
60000	5,754.60	17,574.60	6,777.60	18,597.60	17.78	5.82	1023.00
65000	6,221.65	19,026.65	7,329.90	20,134.90	17.81	5.82	1108.25
70000	6,688.70	20,478.70	7,882.20	21,672.20	17.84	5.83	1193.50
75000	7,155.75	21,930.75	8,434.50	23,209.50	17.87	5.83	1278.75
80000	7,622.80	23,382.80	8,986.80	24,746.80	17.69	5.83	1364.00
85000	8,089.85	24,834.85	9,539.10	26,284.10	17.91	5.84	1449.25
90000	8,556.90	26,286.90	10,091.40	27,821.40	17.93	5.84	1534.50
95000	9,023.95	27,738.95	10,643.70	29,358.70	17.95	5.84	1619.75

**COST OF SERVICE SUMMARY
 RATE COMPARISON**

ATTACHMENT 8

COMPANY: CITY GAS COMPANY
 DOCKET NO. 940276-GU

**RATE SCHEDULE: CONTRACT INTERRUPTIBLE
 LARGE VOLUME (CI-LV)**

PRESENT 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
 19.7

PROPOSED RATES

Customer Charge
 150.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	11.046

THERM USAGE INCREMENT
 5000

therm usage	<u>PRESENT</u>		<u>PROPOSED</u>		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	150.00	150.00	150.00	150.00	0.00	0.00	0.00
5000	617.05	1,602.05	702.30	1,687.30	13.82	5.32	85.25
10000	1,084.10	3,054.10	1,254.60	3,224.60	15.73	5.58	170.50
15000	1,551.15	4,506.15	1,806.90	4,761.90	16.49	5.68	255.75
20000	2,018.20	5,958.20	2,359.20	6,299.20	16.90	5.72	341.00
25000	2,485.25	7,410.25	2,911.50	7,836.50	17.15	5.75	426.25
30000	2,952.30	8,862.30	3,463.80	9,373.80	17.33	5.77	511.50
35000	3,419.35	10,314.35	4,016.10	10,911.10	17.45	5.79	596.75
40000	3,886.40	11,766.40	4,568.40	12,448.40	17.55	5.80	682.00
45000	4,353.45	13,218.45	5,120.70	13,985.70	17.62	5.80	767.25
50000	4,820.50	14,670.50	5,673.00	15,523.00	17.68	5.81	852.50
55000	5,287.55	16,122.55	6,225.30	17,060.30	17.74	5.82	937.75
60000	5,754.60	17,574.60	6,777.60	18,597.60	17.78	5.82	1023.00
65000	6,221.65	19,026.65	7,329.90	20,134.90	17.81	5.82	1108.25
70000	6,688.70	20,478.70	7,882.20	21,672.20	17.84	5.83	1193.50
75000	7,155.75	21,930.75	8,434.50	23,209.50	17.87	5.83	1278.75
80000	7,622.80	23,382.80	8,986.80	24,746.80	17.89	5.83	1364.00
85000	8,089.85	24,834.85	9,539.10	26,284.10	17.91	5.84	1449.25
90000	8,556.90	26,286.90	10,091.40	27,821.40	17.93	5.84	1534.50
95000	9,023.95	27,738.95	10,643.70	29,358.70	17.95	5.84	1619.75

**COST OF SERVICE SUMMARY
 RATE COMPARISON**

ATTACHMENT 8

COMPANY: CITY GAS COMPANY
 DOCKET NO. 940276-GU

RATE SCHEDULE: COMMERCIAL TRANSPORTATION (CTS)

PRESENT RATES

Customer Charge
 12.00

Energy Charge

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

PROPOSED RATES

Customer Charge
 12.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	17.763

GAS COST CENTS/THERM
 0

THERM USAGE INCREMENT
 10000

therm usage	<u>PRESENT</u>		<u>PROPOSED</u>		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	12.00	12.00	12.00	12.00	0.00	0.00	0.00
10000	1,767.00	1,767.00	1,788.30	1,788.30	1.21	1.21	21.30
20000	3,522.00	3,522.00	3,564.60	3,564.60	1.21	1.21	42.60
30000	5,277.00	5,277.00	5,340.90	5,340.90	1.21	1.21	63.90
40000	7,032.00	7,032.00	7,117.20	7,117.20	1.21	1.21	85.20
50000	8,787.00	8,787.00	8,893.50	8,893.50	1.21	1.21	106.50
60000	10,542.00	10,542.00	10,669.80	10,669.80	1.21	1.21	127.80
70000	12,297.00	12,297.00	12,446.10	12,446.10	1.21	1.21	149.10
80000	14,052.00	14,052.00	14,222.40	14,222.40	1.21	1.21	170.40
90000	15,807.00	15,807.00	15,998.70	15,998.70	1.21	1.21	191.70
100000	17,562.00	17,562.00	17,775.00	17,775.00	1.21	1.21	213.00
110000	19,317.00	19,317.00	19,551.30	19,551.30	1.21	1.21	234.30
120000	21,072.00	21,072.00	21,327.60	21,327.60	1.21	1.21	255.60
130000	22,827.00	22,827.00	23,103.90	23,103.90	1.21	1.21	276.90
140000	24,582.00	24,582.00	24,880.20	24,880.20	1.21	1.21	298.20
150000	26,337.00	26,337.00	26,656.50	26,656.50	1.21	1.21	319.50
160000	28,092.00	28,092.00	28,432.80	28,432.80	1.21	1.21	340.80
170000	29,847.00	29,847.00	30,209.10	30,209.10	1.21	1.21	362.10
180000	31,602.00	31,602.00	31,985.40	31,985.40	1.21	1.21	383.40
190000	33,357.00	33,357.00	33,761.70	33,761.70	1.21	1.21	404.70

**COST OF SERVICE SUMMARY
 RATE COMPARISON**

ATTACHMENT 8

COMPANY: CITY GAS COMPANY
 DOCKET NO. 940276-GU

RATE SCHEDULE: INTERRUPTIBLE TRANSPORTATION (ITS)

PRESENT RATES

Customer Charge
 36.00

Energy Charge

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

PROPOSED RATES

Customer Charge
 150.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	11.828

GAS COST CENTS/THERM
 0

THERM USAGE INCREMENT
 10000

therm usage	<u>PRESENT</u>		<u>PROPOSED</u>		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	150.00	150.00	316.67	316.67	114.00
10000	1,197.60	1,197.60	1,332.80	1,332.80	11.29	11.29	135.20
20000	2,359.20	2,359.20	2,515.60	2,515.60	6.63	6.63	156.40
30000	3,520.80	3,520.80	3,698.40	3,698.40	5.04	5.04	177.60
40000	4,682.40	4,682.40	4,881.20	4,881.20	4.25	4.25	198.80
50000	5,844.00	5,844.00	6,064.00	6,064.00	3.76	3.76	220.00
60000	7,005.60	7,005.60	7,246.80	7,246.80	3.44	3.44	241.20
70000	8,167.20	8,167.20	8,429.60	8,429.60	3.21	3.21	262.40
80000	9,328.80	9,328.80	9,612.40	9,612.40	3.04	3.04	283.60
90000	10,490.40	10,490.40	10,795.20	10,795.20	2.91	2.91	304.80
100000	11,652.00	11,652.00	11,978.00	11,978.00	2.80	2.80	326.00
110000	12,813.60	12,813.60	13,160.80	13,160.80	2.71	2.71	347.20
120000	13,975.20	13,975.20	14,343.60	14,343.60	2.64	2.64	368.40
130000	15,136.80	15,136.80	15,526.40	15,526.40	2.57	2.57	389.60
140000	16,298.40	16,298.40	16,709.20	16,709.20	2.52	2.52	410.80
150000	17,460.00	17,460.00	17,892.00	17,892.00	2.47	2.47	432.00
160000	18,621.60	18,621.60	19,074.80	19,074.80	2.43	2.43	453.20
170000	19,783.20	19,783.20	20,257.60	20,257.60	2.40	2.40	474.40
180000	20,944.80	20,944.80	21,440.40	21,440.40	2.37	2.37	495.60
190000	22,106.40	22,106.40	22,623.20	22,623.20	2.34	2.34	516.80

**COST OF SERVICE SUMMARY
 RATE COMPARISON**

ATTACHMENT 8

COMPANY: CITY GAS COMPANY
 DOCKET NO. 940276-GU

**RATE SCHEDULE: CONTRACT INTERRUPTIBLE
 TRANSPORTATION (CI-TS)**

PRESENT 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
 0

PROPOSED RATES

Customer Charge
 150.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	11.828

THERM USAGE INCREMENT
 10000

therm usage	<u>PRESENT</u>		<u>PROPOSED</u>		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	150.00	150.00	316.67	316.67	114.00
10000	1,197.60	1,197.60	1,332.80	1,332.80	11.29	11.29	135.20
20000	2,359.20	2,359.20	2,515.60	2,515.60	6.63	6.63	156.40
30000	3,520.80	3,520.80	3,698.40	3,698.40	5.04	5.04	177.60
40000	4,682.40	4,682.40	4,881.20	4,881.20	4.25	4.25	198.80
50000	5,844.00	5,844.00	6,064.00	6,064.00	3.76	3.76	220.00
60000	7,005.60	7,005.60	7,246.80	7,246.80	3.44	3.44	241.20
70000	8,167.20	8,167.20	8,429.60	8,429.60	3.21	3.21	262.40
80000	9,328.80	9,328.80	9,612.40	9,612.40	3.04	3.04	283.60
90000	10,490.40	10,490.40	10,795.20	10,795.20	2.91	2.91	304.80
100000	11,652.00	11,652.00	11,978.00	11,978.00	2.80	2.80	326.00
110000	12,813.60	12,813.60	13,160.80	13,160.80	2.71	2.71	347.20
120000	13,975.20	13,975.20	14,343.60	14,343.60	2.64	2.64	368.40
130000	15,136.80	15,136.80	15,526.40	15,526.40	2.57	2.57	389.60
140000	16,298.40	16,298.40	16,709.20	16,709.20	2.52	2.52	410.80
150000	17,460.00	17,460.00	17,892.00	17,892.00	2.47	2.47	432.00
160000	18,621.60	18,621.60	19,074.80	19,074.80	2.43	2.43	453.20
170000	19,783.20	19,783.20	20,257.60	20,257.60	2.40	2.40	474.40
180000	20,944.80	20,944.80	21,440.40	21,440.40	2.37	2.37	495.60
190000	22,106.40	22,106.40	22,623.20	22,623.20	2.34	2.34	516.80

**COST OF SERVICE SUMMARY
 RATE COMPARISON**

ATTACHMENT 8

COMPANY: CITY GAS COMPANY
 DOCKET NO. 940276-GU

**RATE SCHEDULE: INTERRUPTIBLE LARGE VOLUME
 TRANSPORTATION (ILT)**

PRESENT 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
 0

PROPOSED RATES

Customer Charge
 300.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	11.046

THERM USAGE INCREMENT
 10000

therm usage	<u>PRESENT</u>		<u>PROPOSED</u>		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	150.00	150.00	300.00	300.00	100.00	100.00	150.00
10000	1,084.10	1,084.10	1,404.60	1,404.60	29.56	29.56	320.50
20000	2,018.20	2,018.20	2,509.20	2,509.20	24.33	24.33	491.00
30000	2,952.30	2,952.30	3,613.80	3,613.80	22.41	22.41	661.50
40000	3,886.40	3,886.40	4,718.40	4,718.40	21.41	21.41	832.00
50000	4,820.50	4,820.50	5,823.00	5,823.00	20.80	20.80	1002.50
60000	5,754.60	5,754.60	6,927.60	6,927.60	20.38	20.38	1173.00
70000	6,688.70	6,688.70	8,032.20	8,032.20	20.09	20.09	1343.50
80000	7,622.80	7,622.80	9,136.80	9,136.80	19.86	19.86	1514.00
90000	8,556.90	8,556.90	10,241.40	10,241.40	19.69	19.69	1684.50
100000	9,491.00	9,491.00	11,346.00	11,346.00	19.54	19.54	1855.00
110000	10,425.10	10,425.10	12,450.60	12,450.60	19.43	19.43	2025.50
120000	11,359.20	11,359.20	13,555.20	13,555.20	19.33	19.33	2196.00
130000	12,293.30	12,293.30	14,659.80	14,659.80	19.25	19.25	2366.50
140000	13,227.40	13,227.40	15,764.40	15,764.40	19.18	19.18	2537.00
150000	14,161.50	14,161.50	16,869.00	16,869.00	19.12	19.12	2707.50
160000	15,095.60	15,095.60	17,973.60	17,973.60	19.07	19.07	2878.00
170000	16,029.70	16,029.70	19,078.20	19,078.20	19.02	19.02	3048.50
180000	16,963.80	16,963.80	20,182.80	20,182.80	18.98	18.98	3219.00
190000	17,897.90	17,897.90	21,287.40	21,287.40	18.94	18.94	3389.50

**COST OF SERVICE SUMMARY
 RATE COMPARISON**

ATTACHMENT 8

COMPANY: CITY GAS COMPANY
 DOCKET NO. 940276-GU

**RATE SCHEDULE: CONTRACT INTERRUPTIBLE LARGE VOLUME
 TRANSPORTATION (CI-LVT)**

PRESENT 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
 0

PROPOSED RATES

Customer Charge
 300.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	11.046

THERM USAGE INCREMENT
 10000

therm usage	<u>PRESENT</u>		<u>PROPOSED</u>		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	150.00	150.00	300.00	300.00	100.00	100.00	150.00
10000	1,084.10	1,084.10	1,404.60	1,404.60	29.56	29.56	320.50
20000	2,018.20	2,018.20	2,509.20	2,509.20	24.33	24.33	491.00
30000	2,952.30	2,952.30	3,613.80	3,613.80	22.41	22.41	661.50
40000	3,886.40	3,886.40	4,718.40	4,718.40	21.41	21.41	832.00
50000	4,820.50	4,820.50	5,823.00	5,823.00	20.80	20.80	1002.50
60000	5,754.60	5,754.60	6,927.60	6,927.60	20.38	20.38	1173.00
70000	6,688.70	6,688.70	8,032.20	8,032.20	20.09	20.09	1343.50
80000	7,622.80	7,622.80	9,136.80	9,136.80	19.86	19.86	1514.00
90000	8,556.90	8,556.90	10,241.40	10,241.40	19.69	19.69	1684.50
100000	9,491.00	9,491.00	11,346.00	11,346.00	19.54	19.54	1855.00
110000	10,425.10	10,425.10	12,450.60	12,450.60	19.43	19.43	2025.50
120000	11,359.20	11,359.20	13,555.20	13,555.20	19.33	19.33	2196.00
130000	12,293.30	12,293.30	14,659.80	14,659.80	19.25	19.25	2366.50
140000	13,227.40	13,227.40	15,764.40	15,764.40	19.18	19.18	2537.00
150000	14,161.50	14,161.50	16,869.00	16,869.00	19.12	19.12	2707.50
160000	15,095.60	15,095.60	17,973.60	17,973.60	19.07	19.07	2878.00
170000	16,029.70	16,029.70	19,078.20	19,078.20	19.02	19.02	3048.50
180000	16,963.80	16,963.80	20,182.80	20,182.80	18.98	18.98	3219.00
190000	17,897.90	17,897.90	21,287.40	21,287.40	18.94	18.94	3389.50