



# Public Service Commission

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TALLAHASSEE, FLORIDA 32399-0850

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

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**DATE:** SEPTEMBER 25, 2003

**TO:** DIRECTOR, DIVISION OF THE COMMISSION CLERK AND ADMINISTRATIVE SERVICES (BAYÓ)

**FROM:** DIVISION OF ECONOMIC REGULATION (BRINKLEY, KAPROTH, KENNY, LESTER, C. ROMIG, SPRINGER, WHEELER, WINTERS) DIVISION OF COMPETITIVE SERVICES (MAKIN) OFFICE OF THE GENERAL COUNSEL (JAEGER)

**RE:** DOCKET NO. 030569-GU - REQUEST FOR RATE INCREASE BY CITY GAS COMPANY OF FLORIDA.

**AGENDA:** 10/07/03 - REGULAR AGENDA - DECISION ON INTERIM RATES - PARTICIPATION IS AT THE COMMISSIONERS' DISCRETION

**CRITICAL DATES:** 60-DAY SUSPENSION DATE: October 14, 2003  
5 MONTH EFFECTIVE DATE: January 15, 2004

**SPECIAL INSTRUCTIONS:** NONE

**FILE NAME AND LOCATION:** S:\PSC\ECR\WP\City Gas 030569-GU\  
Interim.RCM  
Interim Attachments 1-5.123  
Interim Attachments 6A-7P.123

### CASE BACKGROUND

This proceeding commenced on August 15, 2003, with the filing of a petition for a permanent rate increase by City Gas Company of Florida, a division of NUI Corporation (City or the Company). City requested an increase of \$10,489,305 in additional annual revenues. The Company based its request on a 13-month average rate base of \$123,421,819 for a projected test year ending September 30, 2004. The requested overall rate of return is 8.10% based on an 11.25% return on equity.

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The Company also requested an interim increase of \$3,548,987. It calculated the interim increase request using a 13-month average rate base of \$120,131,684, at a 7.21% rate of return using a 10.50% return on equity. The interim test year is the period ended September 30, 2002.

The Commission last granted City a \$5,132,356 rate increase by Order No. PSC-01-0316-PAA-GU, issued February 5, 2001, in Docket No. 000768-GU. In that Order, the Commission found the Company's jurisdictional rate base to be \$120,930,316 for the projected test year ending September 30, 2001. The allowed rate of return was found to be 7.88% for the test year using an 11.50% return on equity.

Pursuant to Section 366.06(4), Florida Statutes, City requested to proceed under the rules governing Proposed Agency Action (PAA). Under that section, the Commission must enter its vote on the PAA within 5 months of the date on which a complete set of minimum filing requirements (MFRs) are filed with the Commission. The Commission has jurisdiction over this request for a rate increase and interim rate increase under Sections 366.06(2) and (4), and 366.071, Florida Statutes.

**DISCUSSION OF ISSUES**

**ISSUE 1:** Should the request for a permanent increase in rates and charges be suspended for City?

**RECOMMENDATION:** Yes. Staff recommends that the requested permanent increase in rates and charges of \$10,489,305 be suspended for City. (BRINKLEY)

**STAFF ANALYSIS:** City filed its petition and a complete set of MFRs on August 15, 2003. City requested a permanent rate increase of \$10,489,305 which would produce a 8.10% overall return on its 13-month average adjusted rate base. This overall rate of return was calculated using a 11.25% return on equity. The Company also requested interim rate relief in accordance with Section 366.071, Florida Statutes. In order to allow Staff time to complete its review of the Company's MFRs, Staff recommends that the proposed rates be suspended.

The Commission must take action to suspend the permanent rates and act on the interim request within 60 days of the filing, which is on or before October 14, 2003. The permanent rates will take effect January 15, 2004, absent Commission vote.

**ISSUE 2:** Is City's proposed interim test year rate base of \$120,131,684 appropriate?

**RECOMMENDATION:** No. The appropriate interim test year rate base for City is \$120,124,181. (C. ROMIG)

**STAFF ANALYSIS:** Staff reviewed the rate base adjustments made in the Company's last case and in the current interim filing to determine if the current case was filed consistent with the findings in the Company's last rate case order, Order No. PSC-01-0316-PAA-GU. Staff determined that the adjustments that were made in the last rate case were either allocation adjustments or adjustments resulting from the Staff Audit that was performed for setting the permanent rates in the last rate case. Because the Company has reorganized, the rate base allocation adjustments are no longer appropriate. Consequently, because the Staff Audit for this case has not been completed and because the rate base adjustments from the last case appear to be inappropriate for interim purposes, no adjustments to rate base from the last case are recommended.

**Adjustment 1:** Prepaid Odorant Costs - However, in Issue 3, Adjustment 4, which follows, Staff made an adjustment to include \$15,007 of Odorant Costs. The corresponding balance sheet adjustment is a reduction of \$7,503 to prepaid odorant costs which is a decrease to working capital allowance and hence rate base. This is shown on Attachment 1 and 1A as Adjustment 1.

**ISSUE 3:** Is City's proposed interim test year net operating income of \$6,500,114 appropriate?

**RECOMMENDATION:** No. The appropriate interim test year net operating income for City is \$6,964,744. (C. ROMIG, KAPROTH, WINTERS, KENNY)

**STAFF ANALYSIS:** Staff reviewed the net operating income adjustments made in the Company's last case and in the current interim filing to determine if the current case was filed consistent with the findings in Order No. PSC-01-0316-PAA-GU. Staff finds the Company's adjustments to be consistent with the last case, with the exception of the following adjustments which are shown on Attachment 3.

**Adjustment 2: Charitable Contributions and Lobbying Expenses** - In the Company's last rate case, the Commission made an adjustment to remove \$265,878 for membership dues, charitable contributions and lobbying expenses allocated from NUI to City Gas. In its interim filing, the Company removed \$1,515 for membership dues only. Consistent with the findings of Order No. PSC-01-0316-PAA-GU, Staff made an adjustment to remove an additional \$264,363 for charitable contributions and lobbying expenses. The Company is in agreement with this adjustment.

**Adjustment 3: Bad Debt Expense** - In the Company's last rate case, Staff tested the reasonableness of bad debt expense by using the four years' average of net write-offs as a percent of revenues. As a result, the Commission determined that the Company's bad debt expense was overstated by \$297,441 and the bad debt rate in the revenue expansion factor was determined to be .9470%. Consequently, the Commission made adjustments to bad debt expense and the revenue expansion factor. For interim purposes, the Company included \$1,200,000 in bad debt expense and a bad debt rate of 1.8547% in its revenue expansion factor. Consistent with the findings of Order No. PSC-01-0316-PAA-GU, Staff calculates a reasonable level of bad debt expense to be \$765,519, resulting in an adjustment decreasing bad debt expense by \$434,481 and a bad debt rate of 1.1772%. A similar adjustment was made for interim purposes in the Company's last rate case. The Company is in agreement with this adjustment.

**Adjustment 4: Odorant Costs** - In the Company's last rate case, the Company included odorant costs in excess of one year in its operation expenses. The Commission made an adjustment to reduce

odorant costs so that only one year of these costs was included in rates. In the Company's interim filing, the Company neglected to include any odorant costs in the 2002 interim test period. Consistent with the findings of Order No. PSC-01-0316-PAA-GU, Staff recommends an adjustment of \$15,007 to increase odorant costs. A corresponding adjustment of \$7,503 reducing working capital allowance and rate base is appropriate and is accounted for in Issue 2. The Company is in agreement with this adjustment.

**Adjustment 5: Regulatory Assessment Fees** - The Company included Regulatory Assessment Fees (RAFs) of \$231,474 in the 2002 interim test year. Staff recalculated RAFs of \$195,441, based on actual 2002 operating revenues of \$92,624,730 less off-system sales of \$32,232,944, further reduced by cost of gas revenue of \$19,751,485 and Energy Conservation Program revenue of \$1,552,096. The result is RAFs of \$195,441. Therefore, Staff recommends that RAFs be reduced by \$36,033. The Company is in agreement with this adjustment.

**Adjustment 6: Tax Effect of Other Adjustments** - Staff made an adjustment to increase the Company's income tax expense by \$270,887. This adjustment is a fallout based on other income and expense adjustments.

**Adjustment 7: Interest Reconciliation Adjustment** - Staff made an adjustment to decrease the Company's income tax expense by \$15,647. This adjustment represents Staff's adjustments based on the recommended capital structure and cost rates.

DOCKET NO. 030569-GU  
DATE: September 25, 2003

**ISSUE 4:** Are City's proposed interim return on equity of 10.50% and overall rate of return of 7.21% appropriate?

**RECOMMENDATION:** No. The appropriate interim return on equity is 10.50% and the appropriate overall rate of return is 7.30%.  
(LESTER)

**STAFF ANALYSIS:** For interim rates, City filed a 13-month average capital structure for the year ended September 30, 2002. City's divisional capital structure reflects the relative ratios of investor capital of NUI Utilities, Inc., which is a subsidiary of NUI Corporation. Staff made adjustments to remove an amount for non-utility investment in common plant from common equity. Staff further adjusted the NUI Utilities' ratios of investor capital to include capital leases. Staff removed an amount for leased appliances pro rata from investor sources to determine the final investor capital ratios. These staff adjustments make City's capital structure for interim purposes consistent with the last rate case.

Staff revised the specific adjustment to deferred taxes reflected in the capital structure. The adjustment was increased to remove the deferred taxes associated with non-utility operations. Staff reconciled the adjustments to rate base on a pro rata basis over investor-supplied sources of capital.

The Commission established City's current authorized return on equity (ROE) at 11.50% by Order No. PSC-01-0316-FOF-GU, issued February 5, 2001. For interim purposes, the Company used 10.50% for the ROE, which is the low end of the range for the authorized ROE. The adjustment to include capital leases increased the embedded debt cost rate from 6.44% to 6.50%. With these adjustments, the appropriate overall rate of return is 7.30%. The primary reason for the increase of 9 basis points in the overall rate of return is the adjustment reducing the balance of deferred taxes.

DOCKET NO. 030569-GU  
DATE: September 25, 2003

**ISSUE 5:** Is City's proposed interim revenue expansion factor of 1.6420 appropriate?

**RECOMMENDATION:** No. City's proposed interim revenue expansion factor should be 1.6307. (KENNY, C. ROMIG)

**STAFF ANALYSIS:** Staff reviewed the Company's calculations and determined that the Company's proposed expansion factor of 1.6420 is incorrect. One component of the factor is the bad debt rate. Staff's adjustment to the bad debt expense in Issue 3 changed the bad debt rate component of the revenue expansion factor from 1.8547% to 1.1772%. This has the effect of changing the overall expansion factor from the Company's proposed 1.6420 to Staff's recommended 1.6307, as shown on Attachment 4.



DOCKET NO. 030569-GU

DATE: September 25, 2003

**ISSUE 6:** Should City's requested interim revenue increase of \$3,548,987 be granted?

**RECOMMENDATION:** No. After making the above adjustments, the interim revenue increase for City should be \$2,942,306. (BRINKLEY)

**STAFF ANALYSIS:** The Company requested \$3,548,987 in interim revenue relief for the historical base year ended September 30, 2002. Based on the Company's calculations and adjustments, this would have allowed the Company to earn an overall rate of return of 7.21%. Based on the previously discussed Staff adjustments, Staff has determined the interim rate base is \$120,124,181, and the net operating income is \$6,964,744. Applying a 7.30% overall rate of return, the Company is entitled to \$2,942,306 in interim relief, as shown on Attachment 5.

**ISSUE 7:** How should the interim revenue increase for City be distributed among the rate classes?

**RECOMMENDATION:** Any interim revenue increase authorized should be applied evenly across the board to all rate classes based on their base rate revenues, as required by Rule 25-7.040, Florida Administrative Code, and should be collected on a cents-per-therm basis. The interim rates should be made effective for all meter readings made on or after thirty days from the date of the vote and decision herein. (SPRINGER, WHEELER)

**STAFF ANALYSIS:** As shown on Attachments 6(a) and 6(b), Staff has determined the cents-per-therm increases to be applied to the rate classes based on Staff's recommended interim increase. The increases were calculated using the methodology contained in Rule 25-7.040, Florida Administrative Code, which requires that any increase be applied evenly across the board to all rate classes based on their base rate revenues. Attachments 7(a) through 7(p) contain bill comparisons for each class comparing the present rates with the recommended interim rates.

The interim rates should be made effective for all meter readings made on or after thirty days from the date of the Commission vote and decision herein. The Company should be required to give appropriate notice to customers commencing with the first bill for service which reflects the increase authorized herein, explaining the nature, purpose, and effect of the increase. A copy of the notice should be submitted to the Division of Economic Regulation for approval prior to its use.

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**ISSUE 8:** What is the appropriate security to guarantee the amount subject to refund?

**RECOMMENDATION:** A corporate undertaking in the amount of \$1,968,449 guaranteed by City is appropriate. Interim rate increases are subject to refund with interest, pending a final order in the permanent rate relief request. (LESTER)

**STAFF ANALYSIS:** The criteria for a corporate undertaking include sufficient liquidity, ownership equity, profitability, and interest coverage to guarantee any potential refund. Staff analyzed the SEC Form 10-Q for NUI Corporation to determine City's financial capability. Staff notes that NUI Utilities, Inc. has a BBB bond rating from Standard and Poor's and a Baa3 bond rating from Moody's Investor Services. Based on this analysis, Staff recommends that City can support a corporate undertaking in the amount of \$1,968,449. This amount represents eight months of additional revenue that City could collect with the interim rate increase, assuming that the proposed agency action was protested and a hearing became necessary.

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**ISSUE 9:** Should this docket be closed?

**RECOMMENDATION:** No. This docket should remain open to process the revenue increase request of the Company. (JAEGER)

**STAFF ANALYSIS:** This docket should remain open pending the Commission's final resolution of the Company's requested rate increase.

COMPARATIVE AVERAGE RATE BASES

CITY GAS COMPANY OF FLORIDA  
DOCKET NO. 030569-GU  
HTY 9/30/02- INTERIM RATES

ATTACHMENT 1  
25-Sep-03

ADJ. NO.	COMPANY			STAFF	
	TOTAL PER BOOKS	COMPANY ADJS.	COMPANY ADJUSTED	STAFF ADJS.	STAFF ADJUSTED
<b>UTILITY PLANT</b>					
PLANT IN SERVICE	\$179,403,905		\$179,403,905		\$179,403,905
Total Plant	\$179,403,905	\$0	\$179,403,905	\$0	\$179,403,905
COMMON PLANT ALLOCATED		\$404,038	\$404,038		\$404,038
Total Common Allocated	\$0	\$404,038	\$404,038	\$0	\$404,038
ACQUISITION ADJUSTMENT	\$31,184,548	(\$29,370,230)	\$1,814,318		\$1,814,318
Total Acquisition Adjustment	\$31,184,548	(\$29,370,230)	\$1,814,318	\$0	\$1,814,318
PLANT HELD FOR FUTURE USE	0				
Total Plant Held For Future Use	\$0	\$0	\$0	\$0	\$0
CONSTRUCTION WORK IN PROG.	\$6,953,189		\$6,953,189		\$6,953,189
Total Construction Work In Progress	\$6,953,189	\$0	\$6,953,189	\$0	\$6,953,189
<b>TOTAL PLANT</b>	<b>\$217,541,642</b>	<b>(\$28,966,192)</b>	<b>\$188,575,450</b>	<b>\$0</b>	<b>\$188,575,450</b>
<b>DEDUCTIONS</b>					
ACCUM. DEPR.- PLANT IN SERVICE	\$72,595,944		\$72,595,944		\$72,595,944
Total Accum. Depr.- Plant In Service	\$72,595,944	\$0	\$72,595,944	\$0	\$72,595,944
ACCUM DEPR. - COMMON PLANT		\$170,486	\$170,486		\$170,486
Total Accum. Depr. - Common Plant	\$0	\$170,486	\$170,486	\$0	\$170,486
ACCUM. AMORT. - ACQUIS'N ADJ.	\$13,659,584	(\$13,188,099)	\$471,485		\$471,485
Total Accum. Depr. - Acquisition Adj.	\$13,659,584	(\$13,188,099)	\$471,485	\$0	\$471,485
CUSTOMER ADV. FOR CONSTR.	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DEDUCTIONS</b>	<b>\$86,255,528</b>	<b>(\$13,017,613)</b>	<b>\$73,237,915</b>	<b>\$0</b>	<b>\$73,237,915</b>
<b>NET UTILITY PLANT</b>	<b>\$131,286,114</b>	<b>(\$15,948,579)</b>	<b>\$115,337,535</b>	<b>\$0</b>	<b>\$115,337,535</b>
1 WORKING CAPITAL ALLOWANCE	(\$39,234,142)	\$44,028,291	\$4,794,149	(\$7,503)	\$4,786,646
<b>TOTAL RATE BASE</b>	<b>\$92,051,972</b>	<b>\$28,079,712</b>	<b>\$120,131,684</b>	<b>(\$7,503)</b>	<b>\$120,124,181</b>

**COMPARATIVE WORKING CAPITAL COMPONENTS**

**CITY GAS COMPANY OF FLORIDA  
DOCKET NO. 030569-GU  
HTY 9/30/02- INTERIM RATES**

**ATTACHMENT 1A  
25-Sep-03**

ADJ. NO.	COMPANY AS FILED			STAFF	
	TOTAL PER BOOKS	COMPANY ADJS.	COMPANY ADJUSTED	STAFF ADJS.	STAFF ADJUSTED
<b>WORKING CAPITAL</b>					
<b>ASSETS</b>					
	Nonutility Property	\$156,327	(\$156,327)	\$0	\$0
	Other Special Funds	29,958	(29,958)	0	0
	Cash	(36,861)	3,981	(32,880)	(32,880)
	Working Funds & Cash Invest.	2,512	(271)	2,241	2,241
	Cust. Accounts Rec. - Gas	9,053,155		9,053,155	9,053,155
	Other Receivables	783,446	(431,202)	352,244	352,244
	Accum. Prov. Uncollect. Accts.	(99,523)	37,806	(61,717)	(61,717)
	Materials & Supplies	318,527	(34,401)	284,126	284,126
	Merchandise	3,199	(3,199)	0	0
	Prepayments	402,761	(43,498)	359,263	359,263
	Accrued Utility Revenue	818,659		818,659	818,659
	Adj. for Gain on Sale of Medley Prop.		(15,278)		0
	Other Regulatory Assets	936,803	(249,095)		0
	Misc. Deferred Debits	71			0
	Deferred FIT	553,064	(553,064)		0
	Unrecovered Gas Cost/ECCR/CRA	(320,398)	(887,276)		0
1	Prepaid Odorant Costs				(7,503)
					(7,503)
<b>LIABILITIES</b>					
	Notes Payable	\$22,074,192	(\$22,074,192)	\$0	\$0
	Accounts Payable	4,057,848		4,057,848	4,057,848
	Customer Deposits	5,791,769	(5,791,769)	0	0
	Accrued Taxes - General	205,157	(22,157)	183,000	183,000
	Accrued Interest	1,510,997	(367,665)	1,143,332	1,143,332
	Tax Collections Payable	(493,622)	53,311	(440,311)	(440,311)
	Misc. Current Accrued Liabilities	53,252	(5,751)	47,501	47,501
	Capital Leases - Current	381,486		381,486	381,486
	Other Regulatory Liabilities	760,860	(760,860)	0	0
	Accum. Deferred Inc. Taxes	16,652,359	(16,652,359)	0	0
	Deferred Investment Tax Credit	768,631	(768,631)	0	0
	Deferred IT - Other			0	0
	Capital Lease			0	0
	Other Deferred Credits	14,108		14,108	14,108
	Operating Reserves	58,805		58,805	58,805
	<b>TOTALS</b>	<u>(\$39,234,142)</u>	<u>\$44,028,291</u>	<u>\$4,794,149</u>	<u>(\$7,503)</u>
					<u>\$4,786,646</u>

**CAPITAL STRUCTURE**

**CITY GAS COMPANY OF FLORIDA  
DOCKET NO. 030569-GU  
HTY 9/30/02- INTERIM RATES  
13 Month Average**

**ATTACHMENT 2  
25-Sep-03**

	PER BOOKS	CONFORM TO INVESTOR SOURCES	ADJUSTED BOOKS	COMPANY ADJUSTMENTS		ADJUSTED PER BOOKS
				SPECIFIC	PRO RATA	
Common Equity	\$36,975,490	\$15,949,320	\$52,924,810		(\$5,480,327)	\$47,444,483
Long Term Debt	55,076,481	(1,354,028)	53,722,453		(5,562,923)	48,159,530
Short Term Debt	22,074,192	(14,595,292)	7,478,900		(774,435)	6,704,465
Customer Deposits	5,791,769		5,791,769			5,791,769
Def. Taxes - Zero Cost	16,860,155		16,860,155	(5,597,352)		11,262,803
Tax Credit - Zero Cost	768,631		768,631			768,631
	<u>\$137,546,718</u>	<u>\$0</u>	<u>\$137,546,718</u>	<u>(\$5,597,352)</u>	<u>(\$11,817,685)</u>	<u>\$120,131,681</u>

	ADJUSTED PER BOOKS	CONFORM TO INVESTOR SOURCES	ADJ'D FOR INVESTOR SOURCES	STAFF RATE BASE ADJUSTMENTS		STAFF ADJUSTED	RATIO	COST RATE	WEIGHTED COST
				SPECIFIC	PRO RATA				
Common Equity	\$47,444,483	\$282,422	\$47,726,905		\$398,176	\$48,125,081	40.06%	10.50%	4.21%
Long Term Debt	48,159,530	(\$340,547)	47,818,983		398,945	48,217,927	40.14%	6.50%	2.61%
Short Term Debt	6,704,465	\$58,125	6,762,590		56,419	6,819,009	5.68%	2.84%	0.16%
Customer Deposits	5,791,769		5,791,769			5,791,769	4.82%	6.73%	0.32%
Def. Taxes - Zero Cost	11,262,803		11,262,803	(861,043)		10,401,760	8.66%		0.00%
Tax Credit - Zero Cost	768,631		768,631			768,631	0.64%		0.00%
	<u>\$120,131,681</u>	<u>(\$0)</u>	<u>\$120,131,681</u>	<u>(\$861,043)</u>	<u>\$853,540</u>	<u>\$120,124,178</u>	<u>100.0%</u>		<u>7.30%</u>

COMPARATIVE NOIs

CITY GAS COMPANY OF FLORIDA  
DOCKET NO. 030569-GU  
HTY 9/30/02- INTERIM RATES

ATTACHMENT 3  
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25-Sep-03

ADJ. NO.	COMPANY			STAFF	
	TOTAL PER BOOKS	COMPANY ADJS.	COMPANY ADJUSTED	STAFF ADJS.	STAFF ADJUSTED
	OPERATING REVENUES	\$92,624,730			
	REVENUES DUE TO GROWTH				
	Cost of Gas		(\$19,751,485)		
	Off-System Sales		(32,232,944)		
	Franchise/Gross Rec. Rev.		(2,517,354)		
	ECP Revenues		(1,552,096)		
	TOTAL REVENUES	<u>\$92,624,730</u>	<u>(\$56,053,879)</u>	<u>\$36,570,851</u>	<u>\$0</u>
	OPERATING EXPENSES:				
	COST OF GAS	\$50,729,038			
	Cost of Gas		(\$50,729,038)		
	TOTAL COST OF GAS	<u>\$50,729,038</u>	<u>(\$50,729,038)</u>	<u>\$0</u>	<u>\$0</u>
	OPERATION & MAINTENANCE EXP.	\$21,044,400			
	Nonutility Expense		(\$42,121)		
	AGA Dues for Lobbying		(1,800)		
	Membership Dues		(1,515)		
	Economic Development Exp.		(407)		
	Gain on Sale of Medley Prop.		(30,093)		
	Employee Activities		(17,329)		
	ECP Expense		(1,544,374)		
2	Charitable Contrib. & Lobbying Exp.			(\$264,363)	
3	Bad Debt Expense			(434,481)	
4	Odorant Costs			15,007	
	TOTAL O & M EXPENSE	<u>\$21,044,400</u>	<u>(\$1,637,639)</u>	<u>\$19,406,761</u>	<u>(\$683,837)</u>
				<u>\$18,722,924</u>	



COMPARATIVE NOIs

CITY GAS COMPANY OF FLORIDA  
DOCKET NO. 030569-GU  
HTY 9/30/02- INTERIM RATES

ATTACHMENT 3  
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25-Sep-03

ADJ. NO.	COMPANY			STAFF	
	TOTAL PER BOOKS	COMPANY ADJS.	COMPANY ADJUSTED	STAFF ADJS.	STAFF ADJUSTED
	DEPRECIATION AND AMORT.	\$7,158,657			
	Common Plant Depr.		(\$161,188)		
	NUI HQ Common Plant		(42,471)		
	TOTAL DEPRECIATION & AMORT.	<u>\$7,158,657</u>	<u>(\$203,659)</u>	<u>\$6,954,998</u>	<u>\$0</u> <u>\$6,954,998</u>
	TAXES OTHER THAN INCOME	\$4,815,199			
	Reg. Assessment Fee - Fuel		(\$98,266)		
	Gross receipts, franchise fees		(2,517,354)		
	Reg. Assessment Fee - ECP		(7,722)		
	Common Plant Assoc. Taxes		(25,804)		
5	Regulatory Assessment Fees			(\$36,033)	
	TOTAL TAXES OTHER THAN INC.	<u>\$4,815,199</u>	<u>(\$2,649,146)</u>	<u>\$2,166,053</u>	<u>(\$36,033)</u> <u>\$2,130,020</u>
	INCOME TAX EXPENSE				
	Income Taxes - Federal	\$1,808,443			
	Income Taxes - State	309,568			
	Deferred Income Taxes - Federal	(781,004)			
	Deferred Income Taxes - State	(93,917)			
	FIT & SIT Taxes on Company Adjs.		(\$313,988)		
	Interest Synchronization - Company Adj.		613,823		
6	Tax Effect of Other Adjustments			\$270,887	
7	Interest Reconciliation Adjustment			(15,647)	
	TOTAL INCOME TAXES	<u>\$1,243,090</u>	<u>\$299,835</u>	<u>\$1,542,925</u>	<u>\$255,240</u> <u>\$1,798,165</u>
	TOTAL OPERATING EXPENSES	<u>\$84,990,384</u>	<u>(\$54,919,647)</u>	<u>\$30,070,737</u>	<u>(\$464,630)</u> <u>\$29,606,107</u>
	NET OPERATING INCOME	<u>\$7,634,346</u>	<u>(\$1,134,232)</u>	<u>\$6,500,114</u>	<u>\$464,630</u> <u>\$6,964,744</u>

**NET OPERATING INCOME MULTIPLIER**

**CITY GAS COMPANY OF FLORIDA  
DOCKET NO. 030569-GU  
HTY 9/30/02- INTERIM RATES**

**ATTACHMENT 4  
25-Sep-03**

<u>DESCRIPTION</u>	<u>COMPANY PER FILING</u>	<u>STAFF</u>
REVENUE REQUIREMENT	100.0000%	100.0000%
REGULATORY ASSESSMENT RATE	0.5000%	0.5000%
BAD DEBT RATE	1.8547%	1.1772%
NET BEFORE INCOME TAXES	<u>97.6453%</u>	<u>98.3228%</u>
STATE INCOME TAX RATE	5.5000%	5.5000%
STATE INCOME TAX	5.3705%	5.4078%
NET BEFORE FEDERAL INCOME TAXES	<u>92.2748%</u>	<u>92.9150%</u>
FEDERAL INCOME TAX RATE	34.0000%	34.0000%
FEDERAL INCOME TAX	31.3734%	31.5911%
REVENUE EXPANSION FACTOR	<u>60.9014%</u>	<u>61.3239%</u>
NET OPERATING INCOME MULTIPLIER	<u>1.6420</u>	<u>1.6307</u>

**COMPARATIVE REVENUE DEFICIENCY CALCULATIONS**

**CITY GAS COMPANY OF FLORIDA  
DOCKET NO. 030569-GU  
HTY 9/30/02- INTERIM RATES**

**ATTACHMENT 5  
25-Sep-03**

	<u>COMPANY ADJUSTED</u>	<u>STAFF</u>
RATE BASE (AVERAGE)	\$120,131,684	\$120,124,181
RATE OF RETURN	X <u>7.21%</u>	<u>7.30%</u>
REQUIRED NOI	<u>\$8,661,494</u>	<u>\$8,769,065</u>
 Operating Revenues	 <u>36,570,851</u>	 <u>36,570,851</u>
 Operating Expenses:		
Operation & Maintenance	19,406,761	18,722,924
Depreciation & Amortization	6,954,998	6,954,998
Amortization of Environ. Costs	0	0
Taxes Other than Income Taxes	2,166,053	2,130,020
Income Taxes	<u>1,542,925</u>	<u>1,798,165</u>
Total Operating Expenses	30,070,737	29,606,107
 ACHIEVED NOI	 <u>6,500,114</u>	 <u>6,964,744</u>
NET NOI DEFICIENCY	2,161,380	1,804,321
REVENUE TAX FACTOR	1.6420	1.6307
REVENUE DEFICIENCY	<u>\$3,548,987</u>	<u>\$2,942,306</u>

DOCKET NO. 030569-GU  
 DATE: September 25, 2003

CITY GAS COMPANY OF FLORIDA  
 ALLOCATION OF INTERIM INCREASE  
 DOCKET NO. 030569-GU

ATTACHMENT 6(a)

RATE CODE	RATE SCHEDULE	PRESENT BASE RATE REVENUE					INTERIM INCREASE			(7)/(3) INCREASE CENTS PER THERM
		(2) BILLS	(3) THERM SALES	(4) CUSTOMER CHARGE	(5) ENERGY CHARGE	(6) TOTAL	(7) INCREASE	(8) INCREASE %	(9)	
RS	RESIDENTIAL SERVICE	1,150,434	18,535,676	\$8,628,255	\$9,150,507	\$17,778,762	\$1,505,393	8.47	8.122	
GL	GAS LIGHTING SERVICE	2,658	29,328	\$0	\$23,619	\$23,619	\$2,000	8.47	6.819	
CS	COMMERCIAL & INDUSTRIAL SERVICE	45,053	19,016,674	\$901,060	\$4,540,611	\$5,441,671	\$460,766	8.47	2.423	
LCS	LARGE COMMERCIAL SERVICE	66	617,295	\$3,300	\$110,169	\$113,469	\$9,608	8.47	1.556	
IP	INTERRUPTIBLE - PREFERRED GAS SERVICE	33	314,966	\$3,300	\$49,724	\$53,024	\$4,490	8.47	1.425	
CI	CONTRACT INTERRUPTIBLE - PREFERRED GAS SERVICE	0	0	\$0	\$0	\$0	\$0	8.47	1.425	
IL	INTERRUPTIBLE LARGE VOLUME GAS SERVICE	0	0	\$0	\$0	\$0	\$0	8.47	0.969	
CI-LV	CONTRACT INTERRUPTIBLE - LARGE VOLUME GAS SERVICE	0	0	\$0	\$0	\$0	\$0	8.47	0.969	
NGVS	NATURAL GAS VEHICLE SALES SERVICE	36	15,459	\$540	\$2,705	\$3,245	\$275	8.47	1.778	
SCTS	SMALL COMMERCIAL TRANSPORTATION SERVICE	18,818	22,114,677	\$470,450	\$5,280,321	\$5,750,771	\$486,939	8.47	2.202	
CTS	COMMERCIAL TRANSPORTATION	579	7,626,380	\$31,845	\$1,361,080	\$1,392,925	\$117,944	8.47	1.547	
ITS	INTERRUPTIBLE TRANSPORTATION	334	10,725,019	\$58,450	\$1,693,159	\$1,751,609	\$148,315	8.47	1.383	
CI-TS	CONTRACT INTERRUPTIBLE - TRANSPORTATION	36	1,463,336	\$6,300	\$231,017	\$237,317	\$20,094	8.47	1.373	
ILT	INTERRUPTIBLE LARGE VOLUME TRANSPORTATION	36	5,881,332	\$14,400	\$658,592	\$672,992	\$56,985	8.47	0.969	
CI-LVT	CONTRACT INTERRUPTIBLE - LARGE VOLUME TRANSPORTATIO	84	13,357,476	\$33,600	\$1,495,770	\$1,529,370	\$129,497	8.47	0.969	
NGVTS	NATURAL GAS VEHICLE TRANSPORTATION	0	0	\$0	\$0	\$0	\$0	8.47	1.778	
KTS	CONTRACT TRANSPORTATION SERVICE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
<b>TOTAL</b>		<b>1,218,167</b>	<b>99,697,618</b>	<b>\$10,151,500</b>	<b>\$24,597,274</b>	<b>\$34,748,774</b>	<b>\$2,942,306</b>	<b>8.47</b>		

DOCKET NO. 030569-GU  
 DATE: September 25, 2003

**CITY GAS COMPANY OF FLORIDA**  
**STAFF RECOMMENDED RATES**  
 DOCKET NO. 030569-GU

ATTACHMENT : 6(b)  
 Page 1 of 2

<u>RATE SCHEDULE</u>	<u>PRESENT RATE</u>	<u>STAFF RECOMMENDED INTERIM INCREASE</u>	<u>STAFF RECOMMENDED INTERIM RATE</u>
<b><u>RESIDENTIAL SERVICE</u></b>			
CUSTOMER CHARGE	\$7.50	\$0.00	\$7.50
ENERGY CHARGE (cents/therm)	49.367	8.122	57.489
<b><u>GAS LIGHTING SERVICE</u></b>			
CUSTOMER CHARGE	\$0.00	\$0.00	\$0.00
ENERGY CHARGE (cents/therm)	49.367	6.819	56.186
MONTHLY CHARGE PER LAMP	\$8.89	\$1.23	\$10.12
<b><u>COMMERCIAL &amp; INDUSTRIAL SERVICE</u></b>			
CUSTOMER CHARGE	\$20.00	\$0.00	\$20.00
ENERGY CHARGE (cents/therm)	23.877	2.423	26.300
<b><u>LARGE COMMERCIAL SERVICE</u></b>			
CUSTOMER CHARGE	\$50.00	\$0.00	\$50.00
ENERGY CHARGE (cents/therm)	17.847	1.556	19.403
<b><u>INTERRUPTIBLE - PREFERRED GAS SERVICE</u></b>			
CUSTOMER CHARGE	\$100.00	\$0.00	\$100.00
ENERGY CHARGE (cents/therm)	15.787	1.425	17.212
<b><u>CONTRACT INTERRUPTIBLE - PREFERRED GAS SERVICE</u></b>			
CUSTOMER CHARGE	\$100.00	\$0.00	\$100.00
ENERGY CHARGE (cents/therm)	15.787	1.425	17.212
<b><u>INTERRUPTIBLE LARGE VOLUME GAS SERVICE</u></b>			
CUSTOMER CHARGE	\$250.00	\$0.00	\$250.00
ENERGY CHARGE (cents/therm)	11.198	0.969	12.167
<b><u>CONTRACT INTERRUPTIBLE - LARGE VOLUME GAS SERVICE</u></b>			
CUSTOMER CHARGE	\$250.00	\$0.00	\$250.00
ENERGY CHARGE (cents/therm)	11.198	0.969	12.167

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DOCKET NO. 030569-GU  
 DATE: September 25, 2003

CITY GAS COMPANY OF FLORIDA  
 STAFF RECOMMENDED RATES  
 DOCKET NO. 030569-GU

ATTACHMENT : 6(b)  
 Page 2 of 2

<u>RATE SCHEDULE</u>	<u>PRESENT RATE</u>	<u>STAFF RECOMMENDED INTERIM INCREASE</u>	<u>STAFF RECOMMENDED INTERIM RATE</u>
<b><u>NATURAL GAS VEHICLE SALES SERVICE</u></b>			
CUSTOMER CHARGE	\$15.00	\$0.00	\$15.00
ENERGY CHARGE (cents/therm)	17.500	1.778	19.278
<b><u>SMALL COMMERCIAL TRANSPORTATION SERVICE</u></b>			
CUSTOMER CHARGE	\$25.00	\$0.00	\$25.00
ENERGY CHARGE (cents/therm)	23.877	2.202	26.079
<b><u>COMMERCIAL TRANSPORTATION</u></b>			
CUSTOMER CHARGE	\$55.00	\$0.00	\$55.00
ENERGY CHARGE (cents/therm)	17.847	1.547	19.394
<b><u>INTERRUPTIBLE TRANSPORTATION</u></b>			
CUSTOMER CHARGE	\$175.00	\$0.00	\$175.00
ENERGY CHARGE (cents/therm)	15.787	1.383	17.170
<b><u>CONTRACT INTERRUPTIBLE - TRANSPORTATION</u></b>			
CUSTOMER CHARGE	\$175.00	\$0.00	\$175.00
ENERGY CHARGE (cents/therm)	15.787	1.373	17.160
<b><u>INTERRUPTIBLE LARGE VOLUME TRANSPORTATION</u></b>			
CUSTOMER CHARGE	\$400.00	\$0.00	\$400.00
ENERGY CHARGE (cents/therm)	11.198	0.969	12.167
<b><u>CONTRACT INTERRUPTIBLE - LARGE VOLUME TRANSPORTATION</u></b>			
CUSTOMER CHARGE	\$400.00	\$0.00	\$400.00
ENERGY CHARGE (cents/therm)	11.198	0.969	12.167
<b><u>NATURAL GAS VEHICLE TRANSPORTATION</u></b>			
CUSTOMER CHARGE	\$15.00	\$0.00	\$15.00
ENERGY CHARGE (cents/therm)	17.500	1.778	19.278

C:\1123\CityGas\Rate Case\City Gas Interim Schedules for recommendation.123

DOCKET NO. 030569-GU  
 DATE: September 25, 2003

CITY GAS COMPANY OF FLORIDA  
 BILL COMPARISONS - PRESENT VS. RECOMMENDED INTERIM RATES  
 DOCKET NO. 030569-GU

ATTACHMENT 7(a)

RESIDENTIAL SERVICE  
 Average Usage: 17 therms per month

PRESENT RATES

Customer Charge

\$7.50

Energy Charge

(Cents

per Therm)

49.367

INTERIM RATES

Customer Charge

\$7.50

Energy Charge

(Cents

per Therm)

57.489

Gas Cost Cents/Therm: 69.3

Therm Usage Increment: 4

Therm Usage	Present	Present	Recommended	Recommended	Percent Increase w/o Fuel	Percent Increase with Fuel	Dollar Increase
	Monthly Bill w/o Fuel	Monthly Bill with Fuel	Interim Monthly Bill w/o Fuel	Interim Monthly Bill with Fuel			
5	\$9.97	\$13.43	\$10.37	\$13.84	4.07%	3.02%	\$0.41
9	\$11.94	\$18.18	\$12.67	\$18.91	6.12%	4.02%	\$0.73
13	\$13.92	\$22.93	\$14.97	\$23.98	7.59%	4.61%	\$1.06
17	\$15.89	\$27.67	\$17.27	\$29.05	8.69%	4.99%	\$1.38
21	\$17.87	\$32.42	\$19.57	\$34.13	9.55%	5.26%	\$1.71
25	\$19.84	\$37.17	\$21.87	\$39.20	10.23%	5.46%	\$2.03
29	\$21.82	\$41.91	\$24.17	\$44.27	10.80%	5.62%	\$2.36
33	\$23.79	\$46.66	\$26.47	\$49.34	11.27%	5.74%	\$2.68
37	\$25.77	\$51.41	\$28.77	\$54.41	11.66%	5.85%	\$3.01
41	\$27.74	\$56.15	\$31.07	\$59.48	12.00%	5.93%	\$3.33
45	\$29.72	\$60.90	\$33.37	\$64.56	12.30%	6.00%	\$3.65
49	\$31.69	\$65.65	\$35.67	\$69.63	12.56%	6.06%	\$3.98
53	\$33.66	\$70.39	\$37.97	\$74.70	12.79%	6.12%	\$4.30
57	\$35.64	\$75.14	\$40.27	\$79.77	12.99%	6.16%	\$4.63
61	\$37.61	\$79.89	\$42.57	\$84.84	13.17%	6.20%	\$4.95
65	\$39.59	\$84.63	\$44.87	\$89.91	13.34%	6.24%	\$5.28
69	\$41.56	\$89.38	\$47.17	\$94.98	13.48%	6.27%	\$5.60
73	\$43.54	\$94.13	\$49.47	\$100.06	13.62%	6.30%	\$5.93
77	\$45.51	\$98.87	\$51.77	\$105.13	13.74%	6.33%	\$6.25
81	\$47.49	\$103.62	\$54.07	\$110.20	13.85%	6.35%	\$6.58

- Bills do not include competitive rate adjustment, conservation cost recovery charges, local taxes, franchise fees, or gross receipts taxes.

- Gas cost effective September 2003.

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DOCKET NO. 030569-GU  
DATE: September 25, 2003

CITY GAS COMPANY OF FLORIDA  
BILL COMPARISONS - PRESENT VS. RECOMMENDED INTERIM RATES  
DOCKET NO. 030569-GU

ATTACHMENT 7(b)

GAS LIGHTING SERVICE  
Average Usage: 18 therms per month \*

	<u>PRESENT RATES</u>	<u>INTERIM RATES</u>
Energy Charge (Cents <u>per Therm</u> )	49.367	56.186
Gas Cost - Cents perTherm:	69.3	
Total Charge per Lamp without fuel:	\$8.89	\$10.11
Total Charge per Lamp with fuel:	\$21.36	\$22.59
Percentage increase without fuel:	13.81%	
Percentage increase with fuel:	5.75%	

- \* Gas lighting customers are billed a fixed monthly charge per lamp based on estimated usage of 18 therms per month per lamp.
- Bills do not include competitive rate adjustment, conservation cost recovery charges, local taxes, franchise fees, or gross receipts taxes.
- Gas cost effective September 2003.

C:\1123\CityGas\Rate Case\City Gas Interim Schedules for recommendation.123



DOCKET NO. 030569-GU  
 DATE: September 25, 2003

**CITY GAS COMPANY OF FLORIDA  
 BILL COMPARISONS - PRESENT VS. RECOMMENDED INTERIM RATES  
 DOCKET NO. 030569-GU**

ATTACHMENT 7(c)

**COMMERCIAL & INDUSTRIAL SERVICE  
 Average Usage: 430 therms per month**

PRESENT RATES

Customer Charge  
 \$20.00

Energy Charge  
 (Cents  
per Therm)  
 23.877

INTERIM RATES

Customer Charge  
 \$20.00

Energy Charge  
 (Cents  
per Therm)  
 26.300

Gas Cost Cents/Therm: 69.3

Therm usage Increment: 200

Therm Usage	Present		Recommended		Percent Increase w/o Fuel	Percent Increase with Fuel	Dollar Increase
	Monthly Bill w/o Fuel	Monthly Bill with Fuel	Interim Monthly Bill w/o Fuel	Interim Monthly Bill with Fuel			
200	\$67.75	\$206.35	\$72.60	\$211.20	7.15%	2.35%	\$4.85
400	\$115.51	\$392.71	\$125.20	\$402.40	8.39%	2.47%	\$9.69
600	\$163.26	\$579.06	\$177.80	\$593.60	8.90%	2.51%	\$14.54
800	\$211.02	\$765.42	\$230.40	\$784.80	9.19%	2.53%	\$19.38
1,000	\$258.77	\$951.77	\$283.00	\$976.00	9.36%	2.55%	\$24.23
1,200	\$306.52	\$1,138.12	\$335.60	\$1,167.20	9.49%	2.55%	\$29.08
1,400	\$354.28	\$1,324.48	\$388.20	\$1,358.40	9.57%	2.56%	\$33.92
1,600	\$402.03	\$1,510.83	\$440.80	\$1,549.60	9.64%	2.57%	\$38.77
1,800	\$449.79	\$1,697.19	\$493.40	\$1,740.80	9.70%	2.57%	\$43.61
2,000	\$497.54	\$1,883.54	\$546.00	\$1,932.00	9.74%	2.57%	\$48.46
2,200	\$545.29	\$2,069.89	\$598.60	\$2,123.20	9.78%	2.58%	\$53.31
2,400	\$593.05	\$2,256.25	\$651.20	\$2,314.40	9.81%	2.58%	\$58.15
2,600	\$640.80	\$2,442.60	\$703.80	\$2,505.60	9.83%	2.58%	\$63.00
2,800	\$688.56	\$2,628.96	\$756.40	\$2,696.80	9.85%	2.58%	\$67.84
3,000	\$736.31	\$2,815.31	\$809.00	\$2,888.00	9.87%	2.58%	\$72.69
3,200	\$784.06	\$3,001.66	\$861.60	\$3,079.20	9.89%	2.58%	\$77.54
3,400	\$831.82	\$3,188.02	\$914.20	\$3,270.40	9.90%	2.58%	\$82.38
3,600	\$879.57	\$3,374.37	\$966.80	\$3,461.60	9.92%	2.59%	\$87.23
3,800	\$927.33	\$3,560.73	\$1,019.40	\$3,652.80	9.93%	2.59%	\$92.07
4,000	\$975.08	\$3,747.08	\$1,072.00	\$3,844.00	9.94%	2.59%	\$96.92

- Bills do not include competitive rate adjustment, conservation cost recovery charges, local taxes, franchise fees, or gross receipts taxes

- Gas cost effective September 2003.

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DOCKET NO. 030569-GU  
 DATE: September 25, 2003

CITY GAS COMPANY OF FLORIDA  
 BILL COMPARISONS - PRESENT VS. RECOMMENDED INTERIM RATES  
 DOCKET NO. 030569-GU

ATTACHMENT 7(d)

LARGE COMMERCIAL SERVICE  
 Average Usage: 12,819 therms per month

PRESENT RATES

INTERIM RATES

Customer Charge  
 \$50.00

Customer Charge  
 \$50.00

Energy Charge  
 (Cents  
per Therm)  
 17.847

Energy Charge  
 (Cents  
per Therm)  
 19.403

Gas Cost Cents/Therm: 69.3

Therm usage Increment: 550

Therm Usage	Present		Recommended		Percent Increase w/o Fuel	Percent Increase with Fuel	Dollar Increase
	Monthly Bill w/o Fuel	Monthly Bill with Fuel	Interim Monthly Bill w/o Fuel	Interim Monthly Bill with Fuel			
10,000	\$1,835	\$8,765	\$1,990	\$8,920	8.48%	1.78%	\$156
10,550	\$1,933	\$9,244	\$2,097	\$9,408	8.49%	1.78%	\$164
11,100	\$2,031	\$9,723	\$2,204	\$9,896	8.50%	1.78%	\$173
11,650	\$2,129	\$10,203	\$2,310	\$10,384	8.51%	1.78%	\$181
12,200	\$2,227	\$10,682	\$2,417	\$10,872	8.52%	1.78%	\$190
12,750	\$2,325	\$11,161	\$2,524	\$11,360	8.53%	1.78%	\$198
13,300	\$2,424	\$11,641	\$2,631	\$11,847	8.54%	1.78%	\$207
13,850	\$2,522	\$12,120	\$2,737	\$12,335	8.55%	1.78%	\$216
14,400	\$2,620	\$12,599	\$2,844	\$12,823	8.55%	1.78%	\$224
14,950	\$2,718	\$13,078	\$2,951	\$13,311	8.56%	1.78%	\$233
15,500	\$2,816	\$13,558	\$3,057	\$13,799	8.56%	1.78%	\$241
16,050	\$2,914	\$14,037	\$3,164	\$14,287	8.57%	1.78%	\$250
16,600	\$3,013	\$14,516	\$3,271	\$14,775	8.57%	1.78%	\$258
17,150	\$3,111	\$14,996	\$3,378	\$15,263	8.58%	1.78%	\$267
17,700	\$3,209	\$15,475	\$3,484	\$15,750	8.58%	1.78%	\$275
18,250	\$3,307	\$15,954	\$3,591	\$16,238	8.59%	1.78%	\$284
18,800	\$3,405	\$16,434	\$3,698	\$16,726	8.59%	1.78%	\$293
19,350	\$3,503	\$16,913	\$3,804	\$17,214	8.59%	1.78%	\$301
19,900	\$3,602	\$17,392	\$3,911	\$17,702	8.60%	1.78%	\$310
20,450	\$3,700	\$17,872	\$4,018	\$18,190	8.60%	1.78%	\$318

- Bills do not include competitive rate adjustment, conservation cost recovery charges, local taxes, franchise fees, or gross receipts taxes.

- Gas cost effective September 2003

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DOCKET NO. 030569-GU  
 DATE: September 25, 2003

**CITY GAS COMPANY OF FLORIDA  
 BILL COMPARISONS - PRESENT VS. RECOMMENDED INTERIM RATES  
 DOCKET NO. 030569-GU**

ATTACHMENT 7(e)

**INTERRUPTIBLE - PREFERRED GAS SERVICE  
 Average Usage: 9,544 therms per month**

PRESENT RATES

INTERIM RATES

Customer Charge  
 \$100.00

Customer Charge  
 \$100.00

Energy Charge  
(Cents  
per Therm)  
 15.787

Energy Charge  
(Cents  
per Therm)  
 17.212

Gas Cost Cents/Therm: 69.3

Therm usage increment: 2,200

Therm Usage	Present		Recommended		Percent Increase w/o Fuel	Percent Increase with Fuel	Dollar Increase
	Monthly Bill w/o Fuel	Monthly Bill with Fuel	Interim Monthly Bill w/o Fuel	Interim Monthly Bill with Fuel			
2,200	\$447	\$1,972	\$479	\$2,003	7.01%	1.59%	\$31
4,400	\$795	\$3,844	\$857	\$3,907	7.89%	1.63%	\$63
6,600	\$1,142	\$5,716	\$1,236	\$5,810	8.24%	1.65%	\$94
8,800	\$1,489	\$7,588	\$1,615	\$7,713	8.42%	1.65%	\$125
11,000	\$1,837	\$9,460	\$1,993	\$9,616	8.53%	1.66%	\$157
13,200	\$2,184	\$11,331	\$2,372	\$11,520	8.61%	1.66%	\$188
15,400	\$2,531	\$13,203	\$2,751	\$13,423	8.67%	1.66%	\$219
17,600	\$2,879	\$15,075	\$3,129	\$15,326	8.71%	1.66%	\$251
19,800	\$3,226	\$16,947	\$3,508	\$17,229	8.75%	1.66%	\$282
22,000	\$3,573	\$18,819	\$3,887	\$19,133	8.77%	1.67%	\$314
24,200	\$3,920	\$20,691	\$4,265	\$21,036	8.80%	1.67%	\$345
26,400	\$4,268	\$22,563	\$4,644	\$22,939	8.81%	1.67%	\$376
28,600	\$4,615	\$24,435	\$5,023	\$24,842	8.83%	1.67%	\$408
30,800	\$4,962	\$26,307	\$5,401	\$26,746	8.84%	1.67%	\$439
33,000	\$5,310	\$28,179	\$5,780	\$28,649	8.86%	1.67%	\$470
35,200	\$5,657	\$30,051	\$6,159	\$30,552	8.87%	1.67%	\$502
37,400	\$6,004	\$31,923	\$6,537	\$32,455	8.88%	1.67%	\$533
39,600	\$6,352	\$33,794	\$6,916	\$34,359	8.88%	1.67%	\$564
41,800	\$6,699	\$35,666	\$7,295	\$36,262	8.89%	1.67%	\$596
44,000	\$7,046	\$37,538	\$7,673	\$38,165	8.90%	1.67%	\$627

- Bills do not include competitive rate adjustment, conservation cost recovery charges, local taxes, franchise fees, or gross receipts taxes.

- Gas cost effective September 2003

C:\123\CityGas\Rate Case\City Gas Interim Schedules for recommendation.123

DOCKET NO. 030569-GU  
 DATE: September 25, 2003

CITY GAS COMPANY OF FLORIDA  
 BILL COMPARISONS - PRESENT VS. RECOMMENDED INTERIM RATES  
 DOCKET NO. 030569-GU

ATTACHMENT 7(f)

CONTRACT INTERRUPTIBLE - PREFERRED GAS SERVICE  
 Average Usage: 16,430 therms per month

PRESENT RATES

INTERIM RATES

Customer Charge  
 \$100.00

Customer Charge  
 \$100.00

Energy Charge  
 (Cents  
per Therm)  
 15.787

Energy Charge  
 (Cents  
per Therm)  
 17.212

Gas Cost Cents/Therm: 69.3

Therm usage Increment: 2,200

Therm Usage	Present		Recommended		Percent Increase w/o Fuel	Percent Increase with Fuel	Dollar Increase
	Monthly Bill w/o Fuel	Monthly Bill with Fuel	Interim Monthly Bill w/o Fuel	Interim Monthly Bill with Fuel			
2,200	\$447	\$1,972	\$479	\$2,003	7.01%	1.59%	\$31
4,400	\$795	\$3,844	\$857	\$3,907	7.89%	1.63%	\$63
6,600	\$1,142	\$5,716	\$1,236	\$5,810	8.24%	1.65%	\$94
8,800	\$1,489	\$7,588	\$1,615	\$7,713	8.42%	1.65%	\$125
11,000	\$1,837	\$9,460	\$1,993	\$9,616	8.53%	1.66%	\$157
13,200	\$2,184	\$11,331	\$2,372	\$11,520	8.61%	1.66%	\$188
15,400	\$2,531	\$13,203	\$2,751	\$13,423	8.67%	1.66%	\$219
17,600	\$2,879	\$15,075	\$3,129	\$15,326	8.71%	1.66%	\$251
19,800	\$3,226	\$16,947	\$3,508	\$17,229	8.75%	1.66%	\$282
22,000	\$3,573	\$18,819	\$3,887	\$19,133	8.77%	1.67%	\$314
24,200	\$3,920	\$20,691	\$4,265	\$21,036	8.80%	1.67%	\$345
26,400	\$4,268	\$22,563	\$4,644	\$22,939	8.81%	1.67%	\$376
28,600	\$4,615	\$24,435	\$5,023	\$24,842	8.83%	1.67%	\$408
30,800	\$4,962	\$26,307	\$5,401	\$26,746	8.84%	1.67%	\$439
33,000	\$5,310	\$28,179	\$5,780	\$28,649	8.86%	1.67%	\$470
35,200	\$5,657	\$30,051	\$6,159	\$30,552	8.87%	1.67%	\$502
37,400	\$6,004	\$31,923	\$6,537	\$32,455	8.88%	1.67%	\$533
39,600	\$6,352	\$33,794	\$6,916	\$34,359	8.88%	1.67%	\$564
41,800	\$6,699	\$35,666	\$7,295	\$36,262	8.89%	1.67%	\$596
44,000	\$7,046	\$37,538	\$7,673	\$38,165	8.90%	1.67%	\$627

- Bills do not include competitive rate adjustment, conservation cost recovery charges, local taxes, franchise fees, or gross receipts taxes

- Gas cost effective September 2003

C:\123\CityGas\Rate Case\City Gas Interim Schedules for recommendation 123

DOCKET NO. 030569-GU  
 DATE: September 25, 2003

CITY GAS COMPANY OF FLORIDA  
 BILL COMPARISONS - PRESENT VS. RECOMMENDED INTERIM RATES  
 DOCKET NO. 030569-GU

ATTACHMENT 7(g)

INTERRUPTIBLE LARGE VOLUME GAS SERVICE  
 Average Usage: 168,209 therms per month

PRESENT RATES

INTERIM RATES

Customer Charge  
 \$250.00

Customer Charge  
 \$250.00

Energy Charge  
 (Cents  
per Therm)  
 11.198

Energy Charge  
 (Cents  
per Therm)  
 12.167

Gas Cost Cents/Therm: 69.3

Therm usage increment: 17,300

Therm Usage	Present		Recommended		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			
110,000	\$12,568	\$88,798	\$13,634	\$89,864	8.48%	1.20%	\$1,066
127,300	\$14,505	\$102,724	\$15,739	\$103,957	8.50%	1.20%	\$1,234
144,600	\$16,442	\$116,650	\$17,843	\$118,051	8.52%	1.20%	\$1,401
161,900	\$18,380	\$130,576	\$19,948	\$132,145	8.54%	1.20%	\$1,569
179,200	\$20,317	\$144,502	\$22,053	\$146,239	8.55%	1.20%	\$1,736
196,500	\$22,254	\$158,429	\$24,158	\$160,333	8.56%	1.20%	\$1,904
213,800	\$24,191	\$172,355	\$26,263	\$174,426	8.56%	1.20%	\$2,072
231,100	\$26,129	\$186,281	\$28,368	\$188,520	8.57%	1.20%	\$2,239
248,400	\$28,066	\$200,207	\$30,473	\$202,614	8.58%	1.20%	\$2,407
265,700	\$30,003	\$214,133	\$32,578	\$216,708	8.58%	1.20%	\$2,575
283,000	\$31,940	\$228,059	\$34,683	\$230,802	8.59%	1.20%	\$2,742
300,300	\$33,878	\$241,985	\$36,788	\$244,895	8.59%	1.20%	\$2,910
317,600	\$35,815	\$255,912	\$38,892	\$258,989	8.59%	1.20%	\$3,078
334,900	\$37,752	\$269,838	\$40,997	\$273,083	8.60%	1.20%	\$3,245
352,200	\$39,689	\$283,764	\$43,102	\$287,177	8.60%	1.20%	\$3,413
369,500	\$41,627	\$297,690	\$45,207	\$301,271	8.60%	1.20%	\$3,580
386,800	\$43,564	\$311,616	\$47,312	\$315,364	8.60%	1.20%	\$3,748
404,100	\$45,501	\$325,542	\$49,417	\$329,458	8.61%	1.20%	\$3,916
421,400	\$47,438	\$339,469	\$51,522	\$343,552	8.61%	1.20%	\$4,083
438,700	\$49,376	\$353,395	\$53,627	\$357,646	8.61%	1.20%	\$4,251

- Bills do not include competitive rate adjustment, conservation cost recovery charges, local taxes, franchise fees, or gross receipts taxes

- Gas cost effective September 2003

C:\123\CityGas\Rate Case\City Gas Interim Schedules for recommendation 123

DOCKET NO. 030569-GU  
 DATE: September 25, 2003

CITY GAS COMPANY OF FLORIDA  
 BILL COMPARISONS - PRESENT VS. RECOMMENDED INTERIM RATES  
 DOCKET NO. 030569-GU

ATTACHMENT 7(h)

CONTRACT INTERRUPTIBLE - LARGE VOLUME GAS SERVICE  
 Average Usage: 120,180 therms per month

PRESENT RATES

INTERIM RATES

Customer Charge  
 \$250.00

Customer Charge  
 \$250.00

Energy Charge  
 (Cents  
 per Therm)  
 11.198

Energy Charge  
 (Cents  
 per Therm)  
 12.167

Gas Cost Cents/Therm: 69.3

Therm usage increment: 5,000

Therm Usage	Present		Recommended		Percent Increase w/o Fuel	Percent Increase with Fuel	Dollar Increase
	Monthly Bill w/o Fuel	Monthly Bill with Fuel	Interim Monthly Bill w/o Fuel	Interim Monthly Bill with Fuel			
110,000	\$12,568	\$88,798	\$13,634	\$89,864	8.48%	1.20%	\$1,066
115,000	\$13,128	\$92,823	\$14,242	\$93,937	8.49%	1.20%	\$1,114
120,000	\$13,688	\$96,848	\$14,850	\$98,010	8.50%	1.20%	\$1,163
125,000	\$14,248	\$100,873	\$15,459	\$102,084	8.50%	1.20%	\$1,211
130,000	\$14,807	\$104,897	\$16,067	\$106,157	8.51%	1.20%	\$1,260
135,000	\$15,367	\$108,922	\$16,675	\$110,230	8.51%	1.20%	\$1,308
140,000	\$15,927	\$112,947	\$17,284	\$114,304	8.52%	1.20%	\$1,357
145,000	\$16,487	\$116,972	\$17,892	\$118,377	8.52%	1.20%	\$1,405
150,000	\$17,047	\$120,997	\$18,501	\$122,451	8.53%	1.20%	\$1,454
155,000	\$17,607	\$125,022	\$19,109	\$126,524	8.53%	1.20%	\$1,502
160,000	\$18,167	\$129,047	\$19,717	\$130,597	8.53%	1.20%	\$1,550
165,000	\$18,727	\$133,072	\$20,326	\$134,671	8.54%	1.20%	\$1,599
170,000	\$19,287	\$137,097	\$20,934	\$138,744	8.54%	1.20%	\$1,647
175,000	\$19,847	\$141,122	\$21,542	\$142,817	8.54%	1.20%	\$1,696
180,000	\$20,406	\$145,146	\$22,151	\$146,891	8.55%	1.20%	\$1,744
185,000	\$20,966	\$149,171	\$22,759	\$150,964	8.55%	1.20%	\$1,793
190,000	\$21,526	\$153,196	\$23,367	\$155,037	8.55%	1.20%	\$1,841
195,000	\$22,086	\$157,221	\$23,976	\$159,111	8.56%	1.20%	\$1,890
200,000	\$22,646	\$161,246	\$24,584	\$163,184	8.56%	1.20%	\$1,938
205,000	\$23,206	\$165,271	\$25,192	\$167,257	8.56%	1.20%	\$1,986

- Bills do not include competitive rate adjustment, conservation cost recovery charges, local taxes, franchise fees, or gross receipts taxes

- Gas cost effective September 2003

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DOCKET NO. 030569-GU  
 DATE: September 25, 2003

**CITY GAS COMPANY OF FLORIDA  
 BILL COMPARISONS - PRESENT VS. RECOMMENDED INTERIM RATES  
 DOCKET NO. 030569-GU**

ATTACHMENT 7(i)

**NATURAL GAS VEHICLE SALES SERVICE  
 Average Usage: 429 therms per month**

PRESENT RATES

INTERIM RATES

Customer Charge  
**\$15.00**

Customer Charge  
**\$15.00**

**Energy Charge  
 (Cents  
per Therm)  
 17.500**

**Energy Charge  
 (Cents  
per Therm)  
 19.278**

**Gas Cost Cents/Therm: 69.3**

**Therm usage Increment: 30**

Therm Usage	Present		Recommended		Percent Increase w/o Fuel	Percent Increase with Fuel	Dollar Increase
	Monthly Bill w/o Fuel	Monthly Bill with Fuel	Interim Monthly Bill w/o Fuel	Interim Monthly Bill with Fuel			
30	\$20.25	\$41.04	\$20.78	\$41.57	2.63%	1.30%	\$0.53
60	\$25.50	\$67.08	\$26.57	\$68.15	4.18%	1.59%	\$1.07
90	\$30.75	\$93.12	\$32.35	\$94.72	5.20%	1.72%	\$1.60
120	\$36.00	\$119.16	\$38.13	\$121.29	5.93%	1.79%	\$2.13
150	\$41.25	\$145.20	\$43.92	\$147.87	6.47%	1.84%	\$2.67
180	\$46.50	\$171.24	\$49.70	\$174.44	6.88%	1.87%	\$3.20
210	\$51.75	\$197.28	\$55.48	\$201.01	7.22%	1.89%	\$3.73
240	\$57.00	\$223.32	\$61.27	\$227.59	7.49%	1.91%	\$4.27
270	\$62.25	\$249.36	\$67.05	\$254.16	7.71%	1.93%	\$4.80
300	\$67.50	\$275.40	\$72.83	\$280.73	7.90%	1.94%	\$5.33
330	\$72.75	\$301.44	\$78.62	\$307.31	8.07%	1.95%	\$5.87
360	\$78.00	\$327.48	\$84.40	\$333.88	8.21%	1.95%	\$6.40
390	\$83.25	\$353.52	\$90.18	\$360.45	8.33%	1.96%	\$6.93
420	\$88.50	\$379.56	\$95.97	\$387.03	8.44%	1.97%	\$7.47
450	\$93.75	\$405.60	\$101.75	\$413.60	8.53%	1.97%	\$8.00
480	\$99.00	\$431.64	\$107.53	\$440.17	8.62%	1.98%	\$8.53
510	\$104.25	\$457.68	\$113.32	\$466.75	8.70%	1.98%	\$9.07
540	\$109.50	\$483.72	\$119.10	\$493.32	8.77%	1.98%	\$9.60
570	\$114.75	\$509.76	\$124.88	\$519.89	8.83%	1.99%	\$10.13
600	\$120.00	\$535.80	\$130.67	\$546.47	8.89%	1.99%	\$10.67

- Bills do not include competitive rate adjustment, conservation cost recovery charges, local taxes, franchise fees, or gross receipts taxes

- Gas cost effective September 2003.

C:\123\CityGas\Rate Case\City Gas Interim Schedules for recommendation.123

DOCKET NO. 030569-GU  
 DATE: September 25, 2003

CITY GAS COMPANY OF FLORIDA  
 BILL COMPARISONS - PRESENT VS. RECOMMENDED INTERIM RATES  
 DOCKET NO. 030569-GU

ATTACHMENT 7(j)

SMALL COMMERCIAL TRANSPORTATION  
 Average Usage: 1,180 therms per month

PRESENT RATES

INTERIM RATES

Customer Charge  
 \$25.00

Customer Charge  
 \$25.00

Energy Charge  
 (Cents  
per Therm)  
 23.877

Energy Charge  
 (Cents  
per Therm)  
 26.079

Gas Cost Cents/Therm: N/A

Therm usage increment: 200

Therm Usage	Present		Recommended		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			
200	\$72.75	N/A	\$77.16	N/A	6.05%	N/A	\$4.40
400	\$120.51	N/A	\$129.32	N/A	7.31%	N/A	\$8.81
600	\$168.26	N/A	\$181.47	N/A	7.85%	N/A	\$13.21
800	\$216.02	N/A	\$233.63	N/A	8.15%	N/A	\$17.62
1,000	\$263.77	N/A	\$285.79	N/A	8.35%	N/A	\$22.02
1,200	\$311.52	N/A	\$337.95	N/A	8.48%	N/A	\$26.42
1,400	\$359.28	N/A	\$390.11	N/A	8.58%	N/A	\$30.83
1,600	\$407.03	N/A	\$442.26	N/A	8.66%	N/A	\$35.23
1,800	\$454.79	N/A	\$494.42	N/A	8.72%	N/A	\$39.64
2,000	\$502.54	N/A	\$546.58	N/A	8.76%	N/A	\$44.04
2,200	\$550.29	N/A	\$598.74	N/A	8.80%	N/A	\$48.44
2,400	\$598.05	N/A	\$650.90	N/A	8.84%	N/A	\$52.85
2,600	\$645.80	N/A	\$703.05	N/A	8.87%	N/A	\$57.25
2,800	\$693.56	N/A	\$755.21	N/A	8.89%	N/A	\$61.66
3,000	\$741.31	N/A	\$807.37	N/A	8.91%	N/A	\$66.06
3,200	\$789.06	N/A	\$859.53	N/A	8.93%	N/A	\$70.46
3,400	\$836.82	N/A	\$911.69	N/A	8.95%	N/A	\$74.87
3,600	\$884.57	N/A	\$963.84	N/A	8.96%	N/A	\$79.27
3,800	\$932.33	N/A	\$1,016.00	N/A	8.97%	N/A	\$83.68
4,000	\$980.08	N/A	\$1,068.16	N/A	8.99%	N/A	\$88.08

- Bills do not include competitive rate adjustment, conservation cost recovery charges, local taxes, franchise fees, or gross receipts taxes

C:\1123\CityGas\Rate Case\City Gas Interim Schedules for recommendation.123



DOCKET NO. 030569-GU  
 DATE: September 25, 2003

**CITY GAS COMPANY OF FLORIDA  
 BILL COMPARISONS - PRESENT VS. RECOMMENDED INTERIM RATES  
 DOCKET NO. 030569-GU**

ATTACHMENT 7(k)

**COMMERCIAL TRANSPORTATION  
 Average Usage: 14,590 therms per month**

PRESENT RATES

INTERIM RATES

Customer Charge  
**\$55.00**

Customer Charge  
**\$55.00**

Energy Charge  
(Cents  
per Therm)  
**17.847**

Energy Charge  
(Cents  
per Therm)  
**19.394**

Gas Cost Cents/Therm: **N/A** Therm usage increment: **550**

Therm Usage	Present		Recommended		Percent Increase w/o Fuel	Percent Increase with Fuel	Dollar Increase
	Monthly Bill w/o Fuel	Monthly Bill with Fuel	Interim Monthly Bill w/o Fuel	Interim Monthly Bill with Fuel			
10,000	\$1,840	N/A	\$1,994	N/A	8.41%	N/A	\$155
10,550	\$1,938	N/A	\$2,101	N/A	8.42%	N/A	\$163
11,100	\$2,036	N/A	\$2,208	N/A	8.43%	N/A	\$172
11,650	\$2,134	N/A	\$2,314	N/A	8.44%	N/A	\$180
12,200	\$2,232	N/A	\$2,421	N/A	8.45%	N/A	\$189
12,750	\$2,330	N/A	\$2,528	N/A	8.46%	N/A	\$197
13,300	\$2,429	N/A	\$2,634	N/A	8.47%	N/A	\$206
13,850	\$2,527	N/A	\$2,741	N/A	8.48%	N/A	\$214
14,400	\$2,625	N/A	\$2,848	N/A	8.49%	N/A	\$223
14,950	\$2,723	N/A	\$2,954	N/A	8.49%	N/A	\$231
15,500	\$2,821	N/A	\$3,061	N/A	8.50%	N/A	\$240
16,050	\$2,919	N/A	\$3,168	N/A	8.50%	N/A	\$248
16,600	\$3,018	N/A	\$3,274	N/A	8.51%	N/A	\$257
17,150	\$3,116	N/A	\$3,381	N/A	8.52%	N/A	\$265
17,700	\$3,214	N/A	\$3,488	N/A	8.52%	N/A	\$274
18,250	\$3,312	N/A	\$3,594	N/A	8.52%	N/A	\$282
18,800	\$3,410	N/A	\$3,701	N/A	8.53%	N/A	\$291
19,350	\$3,508	N/A	\$3,808	N/A	8.53%	N/A	\$299
19,900	\$3,607	N/A	\$3,914	N/A	8.54%	N/A	\$308
20,450	\$3,705	N/A	\$4,021	N/A	8.54%	N/A	\$316

- Bills do not include competitive rate adjustment, conservation cost recovery charges, local taxes, franchise fees, or gross receipts taxes.

DOCKET NO. 030569-GU  
 DATE: September 25, 2003

CITY GAS COMPANY OF FLORIDA  
 BILL COMPARISONS - PRESENT VS. RECOMMENDED INTERIM RATES  
 DOCKET NO. 030569-GU

ATTACHMENT 7(I)

INTERRUPTIBLE TRANSPORTATION  
 Average Usage: 36,008 therms per month

PRESENT RATES

Customer Charge  
 \$175.00

Energy Charge  
 (Cents  
per Therm)  
 15.787

INTERIM RATES

Customer Charge  
 \$175.00

Energy Charge  
 (Cents  
per Therm)  
 17.170

Gas Cost Cents/Therm: N/A Therm usage Increment: 4,000

Therm Usage	Present		Recommended		Percent Increase w/o Fuel	Percent Increase with Fuel	Dollar Increase
	Monthly Bill w/o Fuel	Monthly Bill with Fuel	Interim Monthly Bill w/o Fuel	Interim Monthly Bill with Fuel			
20,000	\$3,332	N/A	\$3,609	N/A	8.30%	N/A	\$277
24,000	\$3,964	N/A	\$4,296	N/A	8.37%	N/A	\$332
28,000	\$4,595	N/A	\$4,983	N/A	8.43%	N/A	\$387
32,000	\$5,227	N/A	\$5,669	N/A	8.47%	N/A	\$443
36,000	\$5,858	N/A	\$6,356	N/A	8.50%	N/A	\$498
40,000	\$6,490	N/A	\$7,043	N/A	8.52%	N/A	\$553
44,000	\$7,121	N/A	\$7,730	N/A	8.55%	N/A	\$609
48,000	\$7,753	N/A	\$8,417	N/A	8.56%	N/A	\$664
52,000	\$8,384	N/A	\$9,103	N/A	8.58%	N/A	\$719
56,000	\$9,016	N/A	\$9,790	N/A	8.59%	N/A	\$774
60,000	\$9,647	N/A	\$10,477	N/A	8.60%	N/A	\$830
64,000	\$10,279	N/A	\$11,164	N/A	8.61%	N/A	\$885
68,000	\$10,910	N/A	\$11,851	N/A	8.62%	N/A	\$940
72,000	\$11,542	N/A	\$12,537	N/A	8.63%	N/A	\$996
76,000	\$12,173	N/A	\$13,224	N/A	8.63%	N/A	\$1,051
80,000	\$12,805	N/A	\$13,911	N/A	8.64%	N/A	\$1,106
84,000	\$13,436	N/A	\$14,598	N/A	8.65%	N/A	\$1,162
88,000	\$14,068	N/A	\$15,285	N/A	8.65%	N/A	\$1,217
92,000	\$14,699	N/A	\$15,971	N/A	8.66%	N/A	\$1,272
96,000	\$15,331	N/A	\$16,658	N/A	8.66%	N/A	\$1,328

- Bills do not include competitive rate adjustment, conservation cost recovery charges, local taxes, franchise fees, or gross receipts taxes

DOCKET NO. 030569-GU  
 DATE: September 25, 2003

**CITY GAS COMPANY OF FLORIDA  
 BILL COMPARISONS - PRESENT VS. RECOMMENDED INTERIM RATES  
 DOCKET NO. 030569-GU**

ATTACHMENT 7(m)

**CONTRACT INTERRUPTIBLE - TRANSPORTATION  
 Average Usage: 34,704 therms per month**

PRESENT RATES

INTERIM RATES

Customer Charge  
 \$175.00

Customer Charge  
 \$175.00

Energy Charge  
 (Cents  
 per Therm)  
 15.787

Energy Charge  
 (Cents  
 per Therm)  
 17.160

Gas Cost Cents/Therm: N/A

Therm usage increment: 3,000

Therm Usage	Present		Recommended		Percent Increase w/o Fuel	Percent Increase with Fuel	Dollar Increase
	Monthly Bill w/o Fuel	Monthly Bill with Fuel	Interim Monthly Bill w/o Fuel	Interim Monthly Bill with Fuel			
20,000	\$3,332	N/A	\$3,607	N/A	8.24%	N/A	\$275
23,000	\$3,806	N/A	\$4,122	N/A	8.30%	N/A	\$316
26,000	\$4,280	N/A	\$4,637	N/A	8.34%	N/A	\$357
29,000	\$4,753	N/A	\$5,151	N/A	8.38%	N/A	\$398
32,000	\$5,227	N/A	\$5,666	N/A	8.41%	N/A	\$439
35,000	\$5,700	N/A	\$6,181	N/A	8.43%	N/A	\$481
38,000	\$6,174	N/A	\$6,696	N/A	8.45%	N/A	\$522
41,000	\$6,648	N/A	\$7,211	N/A	8.47%	N/A	\$563
44,000	\$7,121	N/A	\$7,725	N/A	8.48%	N/A	\$604
47,000	\$7,595	N/A	\$8,240	N/A	8.50%	N/A	\$645
50,000	\$8,069	N/A	\$8,755	N/A	8.51%	N/A	\$687
53,000	\$8,542	N/A	\$9,270	N/A	8.52%	N/A	\$728
56,000	\$9,016	N/A	\$9,785	N/A	8.53%	N/A	\$769
59,000	\$9,489	N/A	\$10,299	N/A	8.54%	N/A	\$810
62,000	\$9,963	N/A	\$10,814	N/A	8.54%	N/A	\$851
65,000	\$10,437	N/A	\$11,329	N/A	8.55%	N/A	\$892
68,000	\$10,910	N/A	\$11,844	N/A	8.56%	N/A	\$934
71,000	\$11,384	N/A	\$12,359	N/A	8.56%	N/A	\$975
74,000	\$11,857	N/A	\$12,873	N/A	8.57%	N/A	\$1,016
77,000	\$12,331	N/A	\$13,388	N/A	8.57%	N/A	\$1,057

- Bills do not include competitive rate adjustment, conservation cost recovery charges, local taxes, franchise fees, or gross receipts taxes.

C:\123\CityGas\Rate Case\City Gas Interim Schedules for recommendation 123

DOCKET NO. 030569-GU  
 DATE: September 25, 2003

CITY GAS COMPANY OF FLORIDA  
 BILL COMPARISONS - PRESENT VS. RECOMMENDED INTERIM RATES  
 DOCKET NO. 030569-GU

ATTACHMENT 7(n)

INTERRUPTIBLE LARGE VOLUME TRANSPORTATION  
 Average Usage: 168,209 therms per month

PRESENT RATES

INTERIM RATES

Customer Charge  
 \$400.00

Customer Charge  
 \$400.00

Energy Charge  
 (Cents  
per Therm)  
 11.198

Energy Charge  
 (Cents  
per Therm)  
 12.167

Gas Cost Cents/Therm: N/A

Therm usage increment: 11,000

Therm Usage	Present		Recommended		Percent Increase w/o Fuel	Percent Increase with Fuel	Dollar Increase
	Monthly Bill w/o Fuel	Monthly Bill with Fuel	Interim Monthly Bill w/o Fuel	Interim Monthly Bill with Fuel			
105,000	\$12,158	N/A	\$13,175	N/A	8.37%	N/A	\$1,017
116,000	\$13,390	N/A	\$14,514	N/A	8.39%	N/A	\$1,124
127,000	\$14,621	N/A	\$15,852	N/A	8.42%	N/A	\$1,231
138,000	\$15,853	N/A	\$17,190	N/A	8.43%	N/A	\$1,337
149,000	\$17,085	N/A	\$18,529	N/A	8.45%	N/A	\$1,444
160,000	\$18,317	N/A	\$19,867	N/A	8.46%	N/A	\$1,550
171,000	\$19,549	N/A	\$21,206	N/A	8.48%	N/A	\$1,657
182,000	\$20,780	N/A	\$22,544	N/A	8.49%	N/A	\$1,764
193,000	\$22,012	N/A	\$23,882	N/A	8.50%	N/A	\$1,870
204,000	\$23,244	N/A	\$25,221	N/A	8.50%	N/A	\$1,977
215,000	\$24,476	N/A	\$26,559	N/A	8.51%	N/A	\$2,083
226,000	\$25,707	N/A	\$27,897	N/A	8.52%	N/A	\$2,190
237,000	\$26,939	N/A	\$29,236	N/A	8.52%	N/A	\$2,297
248,000	\$28,171	N/A	\$30,574	N/A	8.53%	N/A	\$2,403
259,000	\$29,403	N/A	\$31,913	N/A	8.54%	N/A	\$2,510
270,000	\$30,635	N/A	\$33,251	N/A	8.54%	N/A	\$2,616
281,000	\$31,866	N/A	\$34,589	N/A	8.54%	N/A	\$2,723
292,000	\$33,098	N/A	\$35,928	N/A	8.55%	N/A	\$2,829
303,000	\$34,330	N/A	\$37,266	N/A	8.55%	N/A	\$2,936
314,000	\$35,562	N/A	\$38,604	N/A	8.56%	N/A	\$3,043

- Bills do not include competitive rate adjustment, conservation cost recovery charges, local taxes, franchise fees, or gross receipts taxes

C:\1123\CrtyGas\Rate Case\Crty Gas Interim Schedules for recommendation.123

DOCKET NO. 030569-GU  
 DATE: September 25, 2003

**CITY GAS COMPANY OF FLORIDA  
 BILL COMPARISONS - PRESENT VS. RECOMMENDED INTERIM RATES  
 DOCKET NO. 030569-GU**

ATTACHMENT 7(o)

**CONTRACT INTERRUPTIBLE - LARGE VOLUME TRANSPORTATION  
 Average Usage: 120,180 therms per month**

**PRESENT RATES**

**INTERIM RATES**

**Customer Charge**  
**\$400.00**

**Customer Charge**  
**\$400.00**

**Energy Charge  
 (Cents  
 per Therm)**  
**11.198**

**Energy Charge  
 (Cents  
 per Therm)**  
**12.167**

**Gas Cost Cents/Therm: N/A**

**Therm usage Increment: 3,000**

Therm Usage	Present Monthly Bill w/o Fuel	Present Monthly Bill with Fuel	Recommended		Percent Increase w/o Fuel	Percent Increase with Fuel	Dollar Increase
			Interim Monthly Bill w/o Fuel	Interim Monthly Bill with Fuel			
110,000	\$12,718	N/A	\$13,784	N/A	8.38%	N/A	\$1,066
113,000	\$13,054	N/A	\$14,149	N/A	8.39%	N/A	\$1,095
116,000	\$13,390	N/A	\$14,514	N/A	8.39%	N/A	\$1,124
119,000	\$13,726	N/A	\$14,879	N/A	8.40%	N/A	\$1,153
122,000	\$14,062	N/A	\$15,244	N/A	8.41%	N/A	\$1,182
125,000	\$14,398	N/A	\$15,609	N/A	8.41%	N/A	\$1,211
128,000	\$14,733	N/A	\$15,974	N/A	8.42%	N/A	\$1,240
131,000	\$15,069	N/A	\$16,339	N/A	8.42%	N/A	\$1,269
134,000	\$15,405	N/A	\$16,704	N/A	8.43%	N/A	\$1,298
137,000	\$15,741	N/A	\$17,069	N/A	8.43%	N/A	\$1,328
140,000	\$16,077	N/A	\$17,434	N/A	8.44%	N/A	\$1,357
143,000	\$16,413	N/A	\$17,799	N/A	8.44%	N/A	\$1,386
146,000	\$16,749	N/A	\$18,164	N/A	8.45%	N/A	\$1,415
149,000	\$17,085	N/A	\$18,529	N/A	8.45%	N/A	\$1,444
152,000	\$17,421	N/A	\$18,894	N/A	8.45%	N/A	\$1,473
155,000	\$17,757	N/A	\$19,259	N/A	8.46%	N/A	\$1,502
158,000	\$18,093	N/A	\$19,624	N/A	8.46%	N/A	\$1,531
161,000	\$18,429	N/A	\$19,989	N/A	8.47%	N/A	\$1,560
164,000	\$18,765	N/A	\$20,354	N/A	8.47%	N/A	\$1,589
167,000	\$19,101	N/A	\$20,719	N/A	8.47%	N/A	\$1,618

- Bills do not include competitive rate adjustment, conservation cost recovery charges, local taxes, franchise fees, or gross receipts taxes.

C:\1123\CityGas\Rate Case\City Gas Interim Schedules for recommendation.123

DOCKET NO. 030569-GU  
 DATE: September 25, 2003

CITY GAS COMPANY OF FLORIDA  
 BILL COMPARISONS - PRESENT VS. RECOMMENDED INTERIM RATES  
 DOCKET NO. 030569-GU

ATTACHMENT 7(p)

NATURAL GAS VEHICLE TRANSPORTATION  
 Average Usage: 429 therms per month

PRESENT RATES

INTERIM RATES

Customer Charge  
 \$15.00

Customer Charge  
 \$15.00

Energy Charge  
 (Cents  
per Therm)  
 17.500

Energy Charge  
 (Cents  
per Therm)  
 19.278

Gas Cost Cents/Therm: N/A

Therm usage increment: 30

Therm Usage	Present		Recommended		Percent Increase w/o Fuel	Percent Increase with Fuel	Dollar Increase
	Monthly Bill w/o Fuel	Monthly Bill with Fuel	Interim Monthly Bill w/o Fuel	Interim Monthly Bill with Fuel			
30	\$20.25	N/A	\$20.78	N/A	2.63%	N/A	\$0.53
60	\$25.50	N/A	\$26.57	N/A	4.18%	N/A	\$1.07
90	\$30.75	N/A	\$32.35	N/A	5.20%	N/A	\$1.60
120	\$36.00	N/A	\$38.13	N/A	5.93%	N/A	\$2.13
150	\$41.25	N/A	\$43.92	N/A	6.47%	N/A	\$2.67
180	\$46.50	N/A	\$49.70	N/A	6.88%	N/A	\$3.20
210	\$51.75	N/A	\$55.48	N/A	7.22%	N/A	\$3.73
240	\$57.00	N/A	\$61.27	N/A	7.49%	N/A	\$4.27
270	\$62.25	N/A	\$67.05	N/A	7.71%	N/A	\$4.80
300	\$67.50	N/A	\$72.83	N/A	7.90%	N/A	\$5.33
330	\$72.75	N/A	\$78.62	N/A	8.07%	N/A	\$5.87
360	\$78.00	N/A	\$84.40	N/A	8.21%	N/A	\$6.40
390	\$83.25	N/A	\$90.18	N/A	8.33%	N/A	\$6.93
420	\$88.50	N/A	\$95.97	N/A	8.44%	N/A	\$7.47
450	\$93.75	N/A	\$101.75	N/A	8.53%	N/A	\$8.00
480	\$99.00	N/A	\$107.53	N/A	8.62%	N/A	\$8.53
510	\$104.25	N/A	\$113.32	N/A	8.70%	N/A	\$9.07
540	\$109.50	N/A	\$119.10	N/A	8.77%	N/A	\$9.60
570	\$114.75	N/A	\$124.88	N/A	8.83%	N/A	\$10.13
600	\$120.00	N/A	\$130.67	N/A	8.89%	N/A	\$10.67

- Bills do not include competitive rate adjustment, conservation cost recovery charges, local taxes, franchise fees, or gross receipts taxes