

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition of Central Florida	)	DOCKET NO. 891179-GU
Gas Co. and Plant City Natural Gas	)	ORDER NO. 22845
Co., Divisions of Chesapeake	)	ISSUED: APRIL 23, 1990
Utilities Corp. for a rate increase.)	
)	

Pursuant to Notice, a Prehearing Conference was held on April 12, 1990, in Tallahassee, Florida, before Commissioner Gerald L. Gunter, Prehearing Officer.

APPEARANCES: WAYNE SCHIEFELBEIN, Esquire, Gatlin, Woods, Carlson & Cowdery, 1709-D Mahan Drive, Tallahassee, Florida 32308
On behalf of Central Florida Gas Company and Plant City Natural Gas Company.

MICHAEL A. PALECKI, Esquire, Florida Public Service Commission, 101 East Gaines Street, Tallahassee, Florida 32399-0863
On behalf of the Commission Staff.

PRENTICE P. PRUITT, Esquire, Office of the General Counsel, 101 East Gaines Street, Tallahassee, Florida, 32399-0861
Counsel to the Commissioners

PREHEARING ORDERI. Background

On November 15, 1989, Central Florida Gas Company and Plant City Natural Gas Company petitioned the Florida Public Service Commission for authority to consolidate their Natural Gas Tariffs and for an increase in rates.

Central Florida Gas and Plant City Natural Gas operate as divisions of Chesapeake Utilities Corporation and are petitioning to merge the companies for all rate and regulatory matters including the consolidation of: 1) Natural Gas Tariffs, 2) Rate Schedules, 3) Accounting Records, 4) Depreciation Rates, 5) Purchased Gas Adjustments, 6) Conservation Programs and 7) Annual Reports, among others. The two companies have requested permanent rate increases totalling \$1,315,496. In this prehearing order, the two companies will be referred to collectively as the Florida Division of Chesapeake Utilities Corporation ("Florida Division" or "Company").

DOCUMENT NUMBER-DATE

03463 APR 23 1990

PSC-RECORDS/REPORTING

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On January 29, 1990, we suspended the Company's proposed rate schedule pending the outcome of a formal hearing and withheld consent to the operation of the new rate schedules in order to allow further review of underlying data and calculations. At that time we also authorized interim rate increases for the two companies, subject to refund, pursuant to Section 366.071, Florida Statutes.

II. Prefiled Testimony and Exhibits

Testimony of all witnesses to be sponsored by the parties has been prefiled. All prefiled testimony in this case will be inserted in the record as though read after the witness has taken the stand and affirmed the correctness of the testimony and exhibits. Each witness will have an opportunity, if he or she wishes, to orally summarize his/her testimony at the time he/she takes the stand. Upon insertion of a witness' testimony, exhibits appended thereto may be marked for identification. After an opportunity for opposing parties to object and cross-examine, the document may be moved into the record. All other exhibits will be similarly identified and entered at the appropriate time during hearing.

III. Use of Depositions and Interrogatories

If any party desires to use any portion of a deposition or an interrogatory, at the time the party seeks to introduce that deposition or a portion thereof, the request will be subject to proper objections and the appropriate evidentiary rules will govern. The parties will be free to utilize any exhibits requested at the time of the depositions subject to the same conditions.

IV. Order of Witnesses

<u>Witness</u>	<u>Appearing For</u>	<u>Issues</u>	<u>Subject Matter of Testimony</u>
W. Thomas Bacon, Jr.	Fla. Division	1-39; 42; 47; 48; 49; 53; 54	Rate Base, all accounting and financial data, Projected Test Ye

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<u>Witness</u>	<u>Appearing For</u>	<u>Issues</u>	<u>Subject Matter of Testimony</u>
Phillip S. Barefoot	Fla. Division	50	Connection, Disconnection, and Collection Charges
Terry A. Berge	Fla. Division	51; 52; 54	Cost of Service Study
Robert S. Jackson	Fla. Division	44	Cost of Capital
Michael P. McMasters	Fla. Division	40; 41; 45; 46	Income Taxes, Capital Structure
Janice Yecco	Staff	44; 46	Cost of Common Equity Capital and Appropriate Point for Setting Rates

V. Parties Statement of Basic Position

THE COMPANY: The Company asserts a projected test year revenue deficiency of \$1,315,496 with a proposed rate of return on common equity of 13.80%.

The Commission should approve the consolidation of Central Florida and Plant City Natural Gas Company for all ratemaking, accounting and related purposes.

In Central Florida Gas Company's last rate case, Docket No. 870118-GU, the Commission established rates for the Company that were based on, among other things, projected cost savings which were a result of the Company's affiliation with Chesapeake Utilities Corporation. Because of these projected cost savings, the Commission approved \$200,000 of the Company's proposed acquisition adjustment. As a result, Central Florida ratepayers have had the benefits of lower rates since the last rate case.

In this docket, the Company's position is that the projected level of expenses on which the new rates will be based ensures that its ratepayers will continue to benefit

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from lower rates because of the affiliation with Chesapeake Utilities.

STAFF: Chesapeake Utilities Corporation's request to combine Central Florida Gas Company and Plant City Natural Gas Company into one utility for purposes of establishing rates should be approved. Rates and services for all customers of any given rate classification served by the Florida Division of Chesapeake Utilities Corporation should be the same, without regard for which geographical division provides service. The operations and management of the two companies are intertwined in such a way as to make any attempt to set rates for the separate divisions an exercise in accounting fiction.

In Central Florida Gas company's last rate case, Docket 870118-GU, the Company projected certain reductions in expenses as a basis to support Commission approval of an acquisition adjustment. The Commission approved \$200,000 of the Company's requested acquisition adjustment, but in the final order, Order 18716, dated 1/26/88, stated, "we intend to review the permanence of these savings in Central Florida's future rate cases and make whatever adjustments to rate base are necessary. This will allow us to protect the ratepayers from future rate increases which might erode the benefits of the acquisition (by Chesapeake Utilities)." The Company has not achieved the projected savings. The \$200,000 acquisition adjustment previously allowed should be removed from rate base.

The company has failed to fully support its request for a revenue increase of \$1,260,338. The Company has supported a need for a revenue increase of \$804,135, which will allow it the opportunity to earn a return of 10.05% on a rate base of \$11,584,979, based upon Staff's recommended return on Common Equity of 12.80%.

VI. Exhibit List

<u>Exhibit No.</u>	<u>Witness</u>	<u>Description</u>
1	Bacon	Proposed Tariff for the Florida Division
2	Bacon (& McMasters)	Plant City Natural Gas Company Minimum Filing Requirements Sections B, C and F

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<u>Exhibit No.</u>	<u>Witness</u>	<u>Description</u>
3	Bacon (& McMasters)	Central Florida Gas Company Minimum Filing Requirements Sections B, C and F
4	Bacon (& McMasters)	Combined Minimum Filing Requirements for Central Florida Gas Company and Plant City Natural Gas Company Sections A, D, E, G, H, I, J, K and L
5	Bacon	Exhibit WTB (B)-1 Summary of MFR Schedules
6	Bacon	Exhibit WTB(B)-2, Comparison of Central Florida and Plant City Depreciation Rates
7	Bacon	Exhibit WTB(B)-3, Proposed Contract Industrial Interruptible Service
8	Bacon	Exhibit WTB(B)-4, Proposed Firm Rate Adjustment
9	Bacon	Exhibit WTB(B)-5, Analysis of Acquisition Adjustment
10	Staff (through Bacon)	Lease Agreement Between Chesapeake Utilities Corporation and J W H
11	Staff (through Bacon)	Accounts Receivable Insurance Policy
12	Staff (through Bacon)	Deposition of Tom Bacon, Transcript Pages 45-53, and 59-62

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<u>Exhibit No.</u>	<u>Witness</u>	<u>Description</u>
13	Staff (through Bacon)	Reimbursement Vouchers of Fred Phillips, Jack Reinhard, and Ed Burton
14	Staff (through Bacon)	Composite Exhibit Regarding Taxes - Other Calculations
15	Staff (through Bacon)	Composite Exhibit of Consulting Services
16	Staff (through Bacon)	Composite Exhibit of Recruiting Services
17	Staff (through Bacon)	Corporate Allocation - Employee Hours by Division
18	Staff (through Bacon)	Number of Employees by Division
19	Staff (through Bacon)	Voucher Register Items in Account 886
20	Staff (through Bacon)	Composite Employee Terminations and Replacements
21	Staff (through Bacon)	Appraisal of the Plant City Building
22	Staff (through Bacon)	Letter to Jack Reinhard from Interaction
23	Staff (through Bacon)	Late filed Deposition Exhibits 9-11, and 13
24	Barefoot	Exhibit PSB(C)-1, Natural Gas Analysis - FGT

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<u>Exhibit No.</u>	<u>Witness</u>	<u>Description</u>
25	Berge	(Composite) Schedules H-1, H-2 and H-3 regarding cost of service
26	Jackson	Schedule 1, Florida Division Summary Data at December 31, 1988
27	Jackson	Schedule 2, Comparative Statistics Common Equity Ratio, Return on Common Equity, Average Market/Book Ratio and Book Yield
28	Jackson	Schedule 3, Comparative Statistics - Per Share Yield
29	Jackson	Schedule 4, Comparative Statistics - Current Yield, DCF Growth Summary and DCF Summary
30	Jackson	Schedule 5, Measure of Cost of Common Equity using Capital Asset Pricing Model
31	Jackson	Schedule 6, Summary of Current Cost of Common Equity
32	McMasters	Exhibit MPM (F)-1 Summary of MFR Schedules
33	McMasters	Exhibit MPM(F)-2, Determination of Projected Test Year Debt and Common Equity
34	Yecco	Interest and Inflation Rates Stock Market Performance

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<u>Exhibit No.</u>	<u>Witness</u>	<u>Description</u>
35	Yecco	Moody's Natural Gas Distribution Index Investment Risk Characteristics
36	Yecco	DCF Model Equation
37	Yecco	Non-Constant Growth Annual Compounded DCF Model
38	Yecco	DCF Analysis, Moody's Natural Gas Distribution Index
39	Yecco	Estimated Monthly Risk Premiums
40	Yecco	Risk Premium Analysis
41	Yecco	Florida Division, Therm Sales and Revenues
42	Yecco	Moody's Natural Gas Distribution Index Revenue Breakdown
43	Yecco	Capital Structure
44	Yecco	Bond Yield Differentials

VII. Issues and Positions

ISSUE 1: Should an adjustment be made to Account 390 Structures and improvements, Accumulated Depreciation, Depreciation Expense, and Property Taxes to eliminate plant that is not used and useful?

STAFF: Yes. An Adjustment should be made to reduce Account 390 Structures and Improvements, Accumulated Depreciation, Depreciation Expense, and Property taxes by \$94,812, \$7,124,

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\$2,370, and \$2,290 respectively to eliminate plant that is not used and useful.

COMPANY: No. An adjustment should not be made.

ISSUE 2: Should Accounts 387 Other Equipment and 392.01 Autos and Trucks, as well as the related Accumulated Depreciation, and Depreciation Expense be adjusted to reflect over-projections in the Company's budgets?

STAFF: Yes. Adjustments should be made as follows to Utility Plant, Accumulated Depreciation, and Depreciation Expense to reflect over-projections in the Company's budgets:

<u>Account</u>	<u>Plant</u>	<u>Accumulated Depreciation</u>	<u>Depreciation Expense</u>
387	(54,692)	(5,095)	(5,778)
392.1	(41,860)	(26,561)	(4,940)
TOTAL	<u>(\$ 96,552)</u>	<u>(\$ 31,656)</u>	<u>(\$10,718)</u>

COMPANY: No adjustments should be made.

ISSUE 3: What is the appropriate amount of projected test year CWIP?

STAFF: The rate base items in Construction Work in Progress should be transferred into rate base thereby reducing CWIP to zero in the projected test year and Utility Plant, Accumulated Depreciation, and Depreciation Expense should be increased as follows:

<u>Account</u>	<u>Plant</u>	<u>Accumulated Depreciation</u>	<u>Depreciation Expense</u>
376	\$120,072	\$4,376	\$4,203
378	3,679	134	125
385	15,083	849	814
380	40	2	2
TOTAL	<u>\$138,874</u>	<u>\$5,361</u>	<u>\$5,144</u>

COMPANY: The appropriate amount of projected test year CWIP is \$305,379.

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ISSUE 4: Should plant-in-service, accumulated depreciation and depreciation expense be adjusted to reflect the loss of citrus-related customers?

STAFF: Yes. The 13 month average balance of the projected test year plant in service and accumulated depreciation should be reduced by \$28,834 and \$28,297. These adjustments however, were not incorporated into the Staff adjusted rate base amount but will be included prior to conclusion of this case. The depreciation expense should be reduced by \$991. This adjustment has been incorporated into the Staff net operating income amount.

COMPANY: Yes. The 13 month average balance of plant-in-service and accumulated depreciation should be reduced by \$28,834 and \$28,297, respectively, to reflect plant retirement as of June 30, 1990. Depreciation expense to be included in the projected test year should also be reduced by \$991.

ISSUE 5: What is the appropriate amount of the 1985 Acquisition Adjustment that should be included in rate base for Florida Divisions of Chesapeake Utilities for the projected test year?

STAFF: The appropriate amount of the 1985 Acquisition Adjustment that should be included in rate base for the projected test year is zero. This requires adjustments to reduce Acquisition Adjustments, Accumulated Amortization, and Amortization Expense by \$509,422, \$172,592, and \$33,960 respectively.

COMPANY: The company's originally proposed acquisition adjustment of \$509,422 should be included in the projected test year rate base.

ISSUE 6: Should an adjustment be made to Accumulated Amortization and Amortization Expense to remove the amortization of franchise and consents in the projected test year?

STAFF: Yes. An adjustment should be made to reduce Accumulated Amortization and Amortization Expense by \$1,540 and \$432

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COMPANY: No. No adjustment is necessary.

ISSUE 7: What is the appropriate amount of projected test year depreciation and amortization reserve?

STAFF: The appropriate amount of depreciation and amortization reserve is \$2,297,682, and \$85,015 respectively.

COMPANY: \$2,313,370 - Depreciation Reserve; \$276,878 - Amortization Reserve.

ISSUE 8: Should an adjustment be made to reduce Plant & Operating Material and Supplies in working capital to reflect a change in the Company's methodology of trending?

STAFF: Yes. Plant & Operating Material and Supplies should be reduced by \$38,615 in working capital to reflect Staff's change in the Company's methodology of trending.

COMPANY: No. No adjustment is appropriate.

ISSUE 9: Should Prepayments - Insurance be reduced in the projected test year to reflect a change in the method of trending used by the Company?

STAFF: Yes. Prepayments - Insurance should be reduced by \$41,517 in the projected test year to reflect Staff's change in the method the Company trended this account.

COMPANY: No. No adjustment is appropriate.

ISSUE 10: Should Prepayments - Insurance be decreased in the projected test year to eliminate Accounts Receivable Insurance Expense (NOI Issue #29)?

STAFF: Yes. Prepayments - Insurance should be decreased by \$21,001 in the projected test year to reflect the elimination of Accounts Receivable Insurance Expense in NOI Issue #29.

COMPANY: No. No adjustment is appropriate.

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ISSUE 11: Should an adjustment be made to working capital in the projected test year to reflect the change in trending rates used to project various accounts?

STAFF: Yes. An adjustment should be made to reduce the projected test year working capital by \$14,507 to reflect the change in trending rates used to project various accounts.

COMPANY: No. No adjustment is appropriate.

ISSUE 12: Should Miscellaneous Current Liabilities and Accrued Liabilities be increased in the working capital calculation to reflect a change in trending methodology?

STAFF: Yes. Miscellaneous Current Liabilities and Accrued Liabilities should be increased by \$111,686 in the projected test year working capital calculation thereby reducing working capital.

COMPANY: No. No adjustment is appropriate.

ISSUE 13: What is the appropriate projected test year working capital allowance? (This is a calculation based on the resolution of the preceding working capital issues.)

STAFF: The appropriate amount of projected test year working capital allowance is \$134,647.

COMPANY: The appropriate amount of projected test year working capital allowance is \$361,963.

ISSUE 14: What is the appropriate rate base to be used for the projected test year ending June 30, 1991? (This is a calculation based on the resolution of the proceeding rate base issues.)

STAFF: The appropriate amount of projected test year rate base is \$11,584,979.

COMPANY: The appropriate amount of projected test year rate base is \$12,471,639.

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ISSUE 15: Approximately what would be the respective rate bases of Central Florida Gas Company and Plant City Natural Gas company on a stand-alone basis for the projected test year ending June 30, 1991?

STAFF: The estimated rate bases for Central Florida and Plant City would be \$9,945,378 and \$1,639,601, respectively.

COMPANY: \$10,748,151 and \$1,723,488 respectively

ISSUE 16: Should an adjustment be made to reduce the Company's projected revenues, unbilled revenues, and related taxes associated with changes to assumptions of customer growth?

STAFF: Yes. Revenues related to customer growth should be reduced by \$289,772, revenue related taxes should be reduced by \$5,433, and unbilled revenues should be reduced by \$16,845. Furthermore, an additional reduction should be made to taxes-other in the amount of \$6,735 to correct an error in the Company's filing, and to incorporate the increased regulatory assessment fee.

COMPANY: Yes. Revenues related to customer growth should be reduced by \$289,772, revenue-related taxes should be reduced by \$5,857, and unbilled revenues should be reduced by \$7,548.

ISSUE 17: Should an adjustment be made to reduce the Company's projected revenues and related taxes associated with the loss of citrus-related customers?

STAFF: Yes. Revenues related to the permanent loss of such citrus-related customers should be reduced by \$61,578, and revenue-related taxes should be reduced by \$1,156

COMPANY: Yes. Revenues related to the permanent loss of such citrus-related customers should be reduced by \$61,575, and revenue-related taxes should be reduced by \$1,208.

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ISSUE 18: What is the appropriate amount of chamber of commerce dues to be included in the projected test year expenses?

STAFF: The appropriate amount of chamber of commerce dues that should be included in the projected test year is zero. An adjustment of \$2,353 should be made to eliminate chamber dues.

COMPANY: The appropriate amount of chamber of commerce dues to be included in the projected test year is \$2,353.

ISSUE 19: What is the appropriate amount of American Gas Association dues to be included in the projected test year?

STAFF: The appropriate amount of American Gas Association dues to be included in the projected test year is \$2,890. An adjustment should be made to the projected test year expenses to eliminate \$2,094 of dues.

COMPANY: The appropriate amount of dues to the American Gas Association to be included in the projected test year is \$4,984.

ISSUE 20: Should dues to the Associated Gas Distributors-Florida be allowed in the projected test year expenses?

STAFF: No. Dues to the Associated Gas Distributors-Florida should be disallowed. An adjustment of \$8,877 should be made to reduce the projected test year expenses.

COMPANY: Yes. Dues to the Associated Gas Distributors-Florida should be included in the projected test year. No adjustment should be made.

ISSUE 21: Should an adjustment be made to eliminate miscellaneous industry association dues?

STAFF: Yes. Miscellaneous industry association dues paid to the Florida Citrus Association, Polk Count Home Builders Association, Florida Propane, Committee of 100, Citizens for

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Positive Growth, SIRSA, and Plant City Home Builders should be removed. An adjustment of \$2,364 should be made to reduce the projected test year expenses.

COMPANY: Yes. Projected dues of \$260 to Florida Propane should be removed.

ISSUE 22: Corporate headquarter directly assigns health insurance expense based on a ratio of payroll dollars to its divisions. Is this methodology appropriate?

STAFF: No. Health insurance should be directly assigned on a payroll hour basis. An adjustment of \$43,571 should be made to reduce the projected test year expenses.

COMPANY: Yes. Health Insurance expense should be directly assigned on a payroll dollar basis.

ISSUE 23: Should the projected test year expenses be adjusted for travel, meal, and benefits expense incurred by employees who are no longer with the company and have not been replaced?

STAFF: Yes. The projected test year expenses should be reduced by \$2,463.

COMPANY: No. No adjustment is appropriate.

ISSUE 24: Should an adjustment be made to the projected test year expenses to eliminate non-recurring recruiting cost (including moving expenses, mortgage payments, and job search services) of Central Florida Gas and Plant City Natural Gas?

STAFF: Yes. The projected test year expenses should be reduced by \$18,670.

COMPANY: No, however, the projected test year expenses should be reduced by \$12,447 to reflect a proposed 3 year amortization of such expenses.

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ISSUE 25: Should an adjustment be made to eliminate non-recurring seminar expense?

STAFF: Yes. The projected test year expenses should be reduced by \$10,044.

COMPANY: No, however, the projected test year expenses should be reduced by \$8,044 to reflect reduced costs associated with planned seminars.

ISSUE 26: Should the projected test year expenses be reduced for the elimination of a non-recurring staffing study?

STAFF: Yes. The projected test year expenses should be reduced by \$1,978.

COMPANY: No. Comparable studies and expenses are reasonably anticipated to occur in the future on an ongoing basis.

ISSUE 27: Should an adjustment be made to eliminate non-recurring consulting fees relating to a boiler study and metering study?

STAFF: Yes. An adjustment of \$5,924 should be made to reduce the projected test year expenses.

COMPANY: No. Comparable expenses are reasonably anticipated to occur in the future on an ongoing basis.

ISSUE 28: Should the projected test year expenses be adjusted to remove a portion of a pipeline simulator program that was allocated to Central Florida from Chesapeake?

STAFF: Yes. An adjustment of \$1,414 should be made to reduce the projected test year expenses.

COMPANY: No. Comparable expenses are reasonably anticipated to occur in the future on an ongoing basis.

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ISSUE 29: Should the Company be allowed to recover accounts receivable insurance expense in the projected test year?

STAFF: No. Accounts receivable insurance expense should be eliminated from the projected test year expenses as a non-recoverable expense. An adjustment of \$87,700 should be made to reduce the projected test year expense.

COMPANY: Yes. The appropriate amount of accounts receivable insurance expense is \$36,450, an adjustment of \$51,250 should be made to reduce the projected test year expenses.

ISSUE 30: Should the projected payroll expense be reduced for employees who have been terminated and have not and will not be replaced?

STAFF: Yes. The projected test year payroll expenses should be reduced by \$39,580 relating to the Florida divisions and \$6,936 relating to the corporate headquarters.

COMPANY: Yes. The projected test year payroll expenses should be reduced by \$6,936 relating to the corporate headquarters.

ISSUE 31: Should an adjustment be made to remove non-recurring moving and recruiting expenses incurred on behalf of the corporate headquarters?

STAFF: Yes. The projected test year expenses should be reduced by \$8,768.

COMPANY: No, however, projected test year expenses should be reduced by \$5,845 to reflect a proposed 3 year amortization of such expenses.

ISSUE 32: What is the appropriate overhead factor to be utilized in the allocation of administrative expenses from the corporate headquarters?

STAFF: The appropriate overhead factor that should be used is 16.5%. An adjustment of \$34,944 should be made to reduce the projected test year expense.

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COMPANY: The appropriate overhead factor is 18%. An adjustment of \$13,978 should be made to reduce projected test year expenses.

ISSUE 33: What are the appropriate trend rates to be used in deriving the projected test year expenses and what, if any, adjustments should be made?

STAFF: The appropriate trend rates are as follows:

	<u>HBY + 1</u>	<u>PTY</u>
Payroll	6.00%	6.00%
Customer Growth		
Times Inflation	6.65%	6.65%
Inflation Only	4.50%	4.30%

Based on the application of the above rates, the following reductions should be made to the projected test year expenses:

Payroll Rate Change	\$95,125
Customer Growth Times Inflation	\$32,688
Inflation Only	\$ 3,159

COMPANY: The appropriate trend rates are as follows:

	<u>HBY + 1</u>	<u>PTY</u>
Payroll	3.04%	9.88%
Customer Growth		
Times Inflation	7.85%	7.79%
Inflation Only	5.20%	5.20%

Based on the application of the above rates, the following reductions should be made to the projected test year expenses:

Payroll Rate Change	\$86,630
Customer Growth Times Inflation	\$43,524
Inflation Only	\$ 0

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ISSUE 34: What is the appropriate trend rate that should be applied to travel expenses, utility bills, dues, seminars, included in Account 921, Office Supplies Expense and what, if any, adjustment should be made?

STAFF: The appropriate trend rate that should be applied is Inflation Only. An adjustment of \$23,423 should be made to reduce the projected test year expenses.

COMPANY: The appropriate trend rate that should be applied is Customer Growth x Inflation. No adjustment should be made.

ISSUE 35: What is the appropriate trend rate that should be applied to Account 886, Maintenance of Structures and Improvements, and Account 909, Informational and Instructional Advertising and what, if any, adjustments should be made?

STAFF: The appropriate trends rate that should be applied to Accounts 886 and 909 is Inflation Only. An adjustment of \$1,313 should be made to reduce the projected test year expenses.

COMPANY: The appropriate trend factor is Customer Growth x Inflation, no adjustment should be made.

ISSUE 36: Should an adjustment be made to reduce rent expense related to Plant City Natural Gas Company?

STAFF: Yes. The projected test year expense should be reduced by \$6,237.

COMPANY: No. No adjustment is appropriate.

ISSUE 37: What is the appropriate amount of depreciation and amortization expense to be included in the projected test year?

STAFF: \$601,961.

COMPANY: \$650,608.

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ISSUE 38: Should an adjustment be made to increase the projected test year property tax expense to reflect the current property tax rates?

STAFF: Yes. The projected test year property tax expense should be increased by \$27,715.

COMPANY: Yes. The projected test year property tax expense should be increased by \$29,924.

ISSUE 39: Should an adjustment be made to payroll related taxes due to the increase in the FICA tax rate?

STAFF: Yes. Payroll related taxes should be increased by \$5,994. However, payroll related taxes should be reduced by \$17,066 for the effect of the above payroll dollar reductions, for a net decrease in FICA tax expense of \$11,072 (\$17,066-\$5,994).

COMPANY: Yes. Payroll related taxes should be increased by \$4,236.

ISSUE 40: Should deferred taxes related to the amortization of goodwill be included in the deferred tax calculation?

STAFF: No, pending the outcome of Issue 4.

COMPANY: Yes, pending the outcome of Issue 4.

ISSUE 41: What is the appropriate amount of current and deferred tax expense to be included in the projected test year?

STAFF: Current \$191,403, Deferred \$28,589.

COMPANY: Current expense a credit of \$11,555, Deferred \$31,158.

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ISSUE 42: What is the appropriate amount of the projected test year net operating income? (This is a calculation based on the resolution of the preceding net operating income issues)

STAFF: The appropriate amount of the projected test year net operating income is \$672,164. (Attachment 2)

COMPANY: \$510,991.

ISSUE 43: Approximately what would be the respective net operating incomes of Central Florida Gas Company and Plant City Natural Gas Company on a stand-alone basis.

STAFF: The estimated net operating incomes for Central Florida and Plant City are \$528,898 and \$119,938, respectively. (Attachments 9 and 10)

COMPANY:

ISSUE 44: What is the appropriate cost of common equity capital?

STAFF: The appropriate cost of common equity capital is 12.80%.

COMPANY: 13.80%.

ISSUE 45: What is the appropriate deferred tax balance to be included in the projected test year capital structure?

STAFF: \$668,946.

COMPANY: \$804,803.

ISSUE 46: What is the appropriate weighted average cost of capital including the proper components, amounts, and cost rates associated with the capital structure for the projected test year ending June 30, 1991?

STAFF: The appropriate weighted average cost of capital including the proper components, amounts, and cost rates

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associated with the capital structure for the projected test year ending June 30, 1991 is 10.05%.

COMPANY: 10.73%.

ISSUE 47: Approximately what would be the respective weighted costs of capital for Central Florida Gas Company and Plant City Natural Gas Company on a stand-alone basis for the Projected test year ending June 30, 1991?

STAFF: The estimated weighted costs of capital for Central Florida and Plant City are 9.94% and 10.70%, respectively.

COMPANY: 10.36% and 11.88% respectively

ISSUE 48: What is the appropriate projected test year deficiency?

STAFF: The appropriate projected test year deficiency is \$804,135. (Attachment 5)

COMPANY: \$1,315,496.

ISSUE 49: Approximately what would be the respective projected test year deficiencies of Central Florida Gas Company and Plant City Natural Gas company on a stand-alone basis?

STAFF: The estimated projected test year deficiencies for Central Florida and Plant City are \$751,105 and \$90,686, respectively. (Attachments 14 and 15)

COMPANY: \$1,099,430 and \$274,576 respectively

ISSUE 50: What should the miscellaneous service charges be?

STAFF:
Initial connection: \$22.00
Reconnection: \$22.00
Collection in lieu of disconnection: \$9.00
Check charges: \$15.00
Change of account, meter read only \$10.00

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COMPANY: Initial connection: agrees with staff
Reconnection: agrees with staff
Collection in lieu of disconnection: \$9.00
Check charges: \$15.00
Change of account, meter read only \$10.00

ISSUE 51: What is the appropriate cost of service methodology to be used in allocating costs to the various rate classes?

STAFF: Staff's cost of service study (peak and average method) as modified by Staff for Central Florida and Plant City.

COMPANY: Staff's cost of service study (peak and average method) as modified by the Company for Central Florida and Plant city.

ISSUE 52: Should the Company's proposed revenue requirement allocation be approved?

STAFF: No. Revenue requirements have changed due to prior adjustments. The revenue requirements should be allocated as shown in the Staff's cost of service study (Attachment 6).

COMPANY: Yes.

ISSUE 53: Should any portion of the interim increase granted by Order No. 22475 issued on January 29, 1990, be refunded to the customers?

STAFF: Yes. The amount of refund, if any, of interim increase cannot be determined until the Commission's final vote on all issues.

COMPANY: The amount of refund, if any, cannot be determined until the Commission's final vote on all issues.

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ISSUE 54: What should the rates and charges be for the Florida Division of Chesapeake?

STAFF: As shown on Attachment 6.

COMPANY: The rates of charges stated in the cost of service study filed by the Company should be approved.

ISSUE 54: Approximately what would the rates and charges be in the projected test year for Central Florida Gas Company and Plant City Natural Gas on a stand-alone basis.

STAFF: As shown on Attachments 16 and 17.

COMPANY: For Central Florida an average increase for non-fuel revenue of 29%. For Plant City an average increase for non-full revenue of 36%.

VIII. Stipulated Issues

S ISSUE 1: Should an adjustment be made to Account 390 Structures and Improvements, Accumulated Amortization, and Amortization Expense to eliminate historic leasehold improvements which were incorrectly amortized and subsequently included in the current rate case?

STAFF: Yes. An Adjustment should be made to reduce Account 390 Structures and Improvements, Accumulated Amortization and Amortization Expense by \$15,202, \$11,900, and \$384, respectively to eliminate leasehold improvements which were incorrectly amortized.

COMPANY: Agrees with Staff.

S ISSUE 2: What is the appropriate treatment of the projected leasehold improvements of \$50,000 booked in Account 390.1 for the projected test year?

STAFF: Projected leasehold improvements in the amount of \$50,000 should be removed from rate base in Account 390.1 as well as the related Accumulated Amortization of \$5,831. In addition, Amortization Expense in the amount of \$9,996 should

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be removed from the projected test year NOI calculation as a non-recurring expense.

COMPANY: Agrees with Staff.

S ISSUE 3: Should adjustments be made to utility Plant-in-Service, Accumulated Depreciation, and Depreciation Expense to remove non-utility allocations from common plant?

STAFF: Yes. Adjustments to the following accounts should be made to allocate non-utility related common plant from Plant-in-Service:

<u>Account</u>	<u>Plant</u>	<u>Accumulated Depreciation</u>	<u>Depreciation Expense</u>
391.1	(3,442)	(1,865)	(666)
391.2	(6,821)	24	(307)
391.3	(3,912)	(1,872)	(285)
392.1	(13,598)	(8,632)	(1,632)
397	(23,631)	(8,941)	(1,583)
TOTAL	<u>(\$51,403)</u>	<u>(\$ 21,286)</u>	<u>(\$ 4,473)</u>

COMPANY: Agrees with Staff.

S ISSUE 4: Should Utility Plant, Accumulated Depreciation and the related Depreciation Expense be adjusted to reflect over-projections in the Company's capital budgets?

STAFF: Yes. Adjustments should be made as follows to Utility Plant, Accumulated Depreciation, and Depreciation Expense to reflect over-projections in the Company's budgets:

<u>Account</u>	<u>Plant</u>	<u>Accumulated Depreciation</u>	<u>Depreciation Expense</u>
375	(\$ 43,858)	\$29,995	(\$ 884)
376	(184,656)	(4,730)	(6,459)
378	(26,406)	(574)	(958)
379	(16,746)	(261)	(551)
391.2	(4,872)	1,638	(220)
394	(1,108)	(382)	(54)
398	(2,150)	(30)	(156)
TOTAL	<u>(\$279,796)</u>	<u>\$ 25,656</u>	<u>(\$ 9,282)</u>

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COMPANY: Agrees with Staff.

S ISSUE 5: What are the appropriate depreciation rates to be used in this proceeding?

STAFF: The appropriate depreciation rates to be used in this proceeding are those rates established for Central Florida Gas in Order No. 18202. These rates should be used until a consolidated study is submitted. The submission date for this study is April 7, 1992.

COMPANY: Agrees with Staff.

S ISSUE 6: Should an adjustment be made to Accounts Receivable - Service in the working capital calculation to eliminate non-regulated receivables from the projected test year?

STAFF: Yes. Customer Accounts Receivable - Service should be reduced by \$9,871 in the projected test year to eliminate non-regulated receivables in the working capital calculation.

COMPANY: Agrees with Staff.

S ISSUE 7: Should Customer Accounts Receivable - Gas be reduced in the working capital calculation to reflect a change in methodology of trending in the projected test year?

STAFF: Yes. Customer Accounts Receivable - Gas should be reduced by \$11,702 in the projected test year to reflect Staff's change in the methodology of trending.

COMPANY: Agrees with Staff.

S ISSUE 8: Should an adjustment be made to the working capital calculation to remove Deferred Rate Case Costs of \$60,015 from Deferred Debits?

STAFF: Yes. An adjustment of \$60,015 should be made to the working capital calculation to remove Deferred Rate Case Costs.

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COMPANY: Agrees with Staff.

S ISSUE 9: Should the projected test year working capital be increased by \$6,092 for the establishment of a Deferred Debit for furniture purchases? (NOI Stipulated Issue 18)

STAFF: Yes. Working Capital should be increased by \$6,092 to allow for the establishment of a Deferred Debit to amortize furniture purchases. (NOI Stipulated Issue 18)

COMPANY: Agrees with staff.

S ISSUE 10: Should an adjustment be made to reduce Accounts Payable in the projected test year to show the effect of a change in the trending methodology?

STAFF: Yes. An adjustment should be made to reduce Accounts Payable thereby increasing working capital by \$64,362 to show the effect of Staff's change in the trending methodology.

COMPANY: Agrees with Staff.

S ISSUE 11: Should an adjustment be made to eliminate Customer Advances for Construction from the working capital calculation?

STAFF: Yes. An adjustment should be made to eliminate Customer Advances for Construction thereby increasing working capital by \$75,728.

COMPANY: Agrees with Staff.

S ISSUE 12: Should an adjustment be made to remove fuel related revenues, expenses, and associated taxes?

STAFF: Yes. Revenues, expenses, and related taxes should be reduced by \$16,872,206, \$16,541,051, and \$322,860 respectively.

COMPANY: Agrees with Staff.

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S ISSUE 13: Should the projected test year operating revenues be increased by \$5,417 to reconcile base rate revenues as booked to base rate revenues as calculated?

STAFF: Agrees with Company.

COMPANY: Yes.

S ISSUE 14: Should non-regulated revenues and expenses be eliminated from the projected test year which were not previously eliminated?

STAFF: Yes. Operating Revenues and Operating Expenses should be reduced by \$69,124 and \$58,884 respectively.

COMPANY: Agrees with Staff.

S ISSUE 15: Should charitable contributions be included in the projected test year expenses?

STAFF: No. An adjustment of \$5,874 should be made to the projected test year operating expenses to eliminate charitable contributions.

COMPANY: Agrees with Staff.

S ISSUE 16: Should non-utility items including, Christmas parties, picnics, and non-utility seminars be eliminated from the projected test year expenses?

STAFF: Yes. The projected test year expenses should be reduced by \$6,389.

COMPANY: Agrees with Staff.

S ISSUE 17: Should an adjustment be made to remove non-recurring appraisal fees incurred to assess a future plant site?

STAFF: Yes. An adjustment of \$1,107 should be made to reduce the projected test year expenses.

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COMPANY: Agrees with Staff.

S ISSUE 18: Should the projected test year expenses be reduced by \$13,013 to allow furniture purchases to be amortized over a 5 year period as opposed to expensing the total purchase in one year?

STAFF: Yes. Projected test year expenses should be reduced by \$13,013. (\$15,450 less allowed amortization expense of \$2,437.)

COMPANY: Agrees with staff.

S ISSUE 19: What is the appropriate period in which to amortize the current rate case expense?

STAFF: The appropriate amortization period is 3 years. An adjustment should be made to reduce the projected test year expense by \$12,100.

COMPANY: Agrees with Staff.

S ISSUE 20: Should an adjustment be made to remove promotional advertising?

STAFF: Yes. The projected test year expense should be reduced by \$12,206.

COMPANY: Agrees with Staff.

S ISSUE 21: Should an adjustment be made to correct Company trending errors?

STAFF: Yes. The projected test year expenses should be increased by \$20,214.

COMPANY: Agrees with Staff.

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S ISSUE 27: Should the company's proposed interruptible flex rate schedule be approved?

STAFF: Yes. The provisions of the flex rate schedule mirror those approved by the Commission for West Florida Natural Gas Company in Docket 871255-GU, Order No. 21054.

COMPANY: Agrees with Staff.

IX. Pending Motions

None at this time.

X. Other Matters

None at this time.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that these proceedings shall be governed by this order unless modified by the Commission.

By ORDER of Commissioner Gerald L. Gunter, as Prehearing Officer, this 23rd day of APRIL, 1990.


GERALD L. GUNTER, Commissioner
and Prehearing Officer

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FLORIDA DIVISION OF CHESAPEAKE UTILITIES
DOCKET NO. 891179-GU
COMPARATIVE AVERAGE RATE BASES
PTY 6/30/91

ATTACHMENT 1

ADJ NO	COMPANY			STAFF	
	TOTAL PER BOOKS	JURIS. ADJUST.	COMPANY ADJUSTED	JURIS. ADJUST.	ADJ. JURIS.
	PLANT IN SERVICE				
	UTILITY PLANT	14,234,239			
S1	LEASEHOLD IMPROVEMENTS (HIST)			(15,202)	
1	ALLOCATION USED & USEFUL PLANT			(94,812)	
S2	LEASEHOLD IMPROVEMENTS (PROJ)			(50,000)	
S3	COMMON PLANT ALLOCATION			(51,403)	
S4	ADJUST TO CONSTRUCTION BUDGET			(279,796)	
2	ACCOUNTS 387 & 392.01 (OVER PROJ)			(96,552)	
3	CONSTRUCTION WORK IN PROGRESS	305,169		(305,169)	
3	CWIP TRANSFER			138,874	
5	ACQUISITION ADJUSTMENT	632,831		(509,422)	
	TOTAL PLANT	<u>15,172,239</u>	<u>0</u>	<u>15,172,239</u>	<u>(1,263,482)</u>
					<u>13,908,757</u>
	ACCUM. DEPREC. & AMORT.				
	ACCUM. DEPR. - PLANT	2,326,731			
1	LEASEHOLD IMPROVEMENTS (OLD)			(11,900)	
	ALLOCATION OF UNUSED PLANT			(7,124)	
S2	LEASEHOLD IMPROVEMENTS (NEW)			(5,831)	
S3	COMMON PLANT ALLOCATION			(21,286)	
S4	ADJUST TO CONSTRUCTION BUDGET			25,656	
2	ACCOUNTS 387 & 392.01 (OVER PROJ)			(31,656)	
3	CWIP TRANSFER			5,361	
	ACCUM. AMORTIZATION	276,878			
5	ACQUISITION ADJUSTMENT			(172,592)	
6	FRANCHISES AND CONSENTS			(1,540)	
	CUSTOMER ADV. FOR CONST.	75,728			
	TOTAL DEDUCTION	<u>2,679,337</u>	<u>0</u>	<u>2,679,337</u>	<u>(220,912)</u>
					<u>2,458,425</u>
	NET UTILITY PLANT	<u>12,492,902</u>	<u>0</u>	<u>12,492,902</u>	<u>(1,042,570)</u>
					<u>11,450,332</u>
13	WORKING CAPITAL	<u>(7,438,922)</u>	<u>7,736,301</u>	<u>297,379</u>	<u>(162,732)</u>
					<u>134,647</u>
14	TOTAL RATE BASE	<u>\$5,053,980</u>	<u>\$7,736,301</u>	<u>\$12,790,281</u>	<u>(\$1,205,302)</u>
					<u>\$11,584,979</u>

FLORIDA DIVISION OF CHESAPEAKE UTILITIES
DOCKET NO. 891179-GU
COMPARATIVE WORKING CAPITAL COMPONENTS
PTY 6/30/91

ADJ NO	COMPANY			STAFF		
	TOTAL PER BOOKS	JURIS. ADJUST.	COMPANY ADJUSTED	JURIS. ADJUST.	ADJ. JURIS.	
	WORKING CAPITAL	(7,438,922)				
S6	ACCOUNTS REC - SERVICE			(9,871)		
S7	CUST ACCOUNTS REC - GAS			(11,702)		
8	PLANT & OPER MAT & SUPPLIES			(38,615)		
9	PREPAYMENTS - INSURANCE (TRENDING)			(41,517)		
10	PREPAYMENTS - INSURANCE (ELIM A/R)			(21,001)		
	RECEIVABLE ASSOC COMPANY		6,060,807			
11	CHANGE IN TRENDING RATES			(14,507)		
S8	DEFERRED RATE CASE			(60,015)		
S9	DEFERRED DEBITS - FURNITURE			6,092		
S10	ACCOUNTS PAYABLE			64,362		
	CUST. DEPOSITS-ACCTS. PAYABLE		358,342			
12	MISC CURR LIAB & ACCR LIAB			(111,686)		
S11	CUSTOMER ADVANCES FOR CONST.			75,728		
	ACCUM. DEF. INCOME TAX		804,803			
	DEF INVESTMENT TAX CREDIT		512,349			
13	TOTAL WORKING CAPITAL	<u>(\$7,438,922)</u>	<u>\$7,736,301</u>	<u>\$297,379</u>	<u>(\$162,732)</u>	<u>\$134,647</u>

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CENTRAL FLORIDA AND PLANT CITY NATURAL GAS DIVISIONS
 DOCKET NO. 891179-GU
 COMPARATIVE NOIs
 PYE 6/30/91

ATTACHMENT 2
 APR. 24, 1990

ADJ NO	COMPANY			STAFF	
	PER BOOKS	ADJUST.	COMPANY ADJUSTED	ADJUSTS.	ADJUSTED JURIS.
	OPERATING REVENUES	\$21,271,067			
	CO ADJ FOR GROWTH		526,847		
S 12	FUEL REV ADJUSTMENT			(16,872,206)	
S 13	ADJ FOR BOOK DIFFERENCE			(289,772)	
16	ADJ COMPANY'S GROWTH		19,969	5,417	
16	CHANGE IN UNBILLED REVS			(16,845)	
17	LOSS OF CITRUS CUSTS			(61,578)	
27	REMOVE NON-UTILITY REVS			(69,124)	
	TOTALS	<u>21,271,067</u>	<u>546,816</u>	<u>21,817,883</u>	<u>(17,304,108)</u>
	OPERATING EXPENSES:	19,767,767			
	STAFF ADJUSTMENTS			(17,072,472)	
	TOTALS	<u>19,767,767</u>	<u>0</u>	<u>19,767,767</u>	<u>(17,072,472)</u>
	DEPRECIATION & AMORTIZATION	665,995			
S 1	ADJ FOR LEASEHOLD IMPROVE/HIST			(384)	
1	USED AND USEFUL			(2,370)	
S 2	LEASEHOLD IMPROVE / PROJ			(9,996)	
S 3	COMMON PLANT ALLOC			(4,473)	
S 4	ADJ CONSTRUCT BUDGET			(9,282)	
2	ADJ ACCT 387 & 392			(10,718)	
3	CWIP TRANSFER			5,144	
	ACQUISITION ADJ			(33,960)	
	FRANCHISE & CONSENTS			(432)	
18	ADJ FOR FURNITURE AMORT			2,437	
4	ADJ FOR CITRUS CUSTOMERS			(991)	
	TOTALS	<u>665,995</u>	<u>0</u>	<u>665,995</u>	<u>(65,025)</u>
	TAXES OTHER THAN INCOME	721,522			
1	ADJ FOR PROPERTY ALLOC			(2,290)	
S 12	ADJ OUT FUEL RELATED			(322,860)	
16	ADJ FOR GROWTH	10,140		(5,433)	
16	ADJ FOR EFFECT OF ABOVE			(1,156)	
17	ADJ FOR CITRUS CUSTS			(6,735)	
38	ADJ FOR INCR PROPERTY TAX			27,715	
39	ADJ FOR FICA RATE & PYROLL			(11,072)	
	TOTALS	<u>731,662</u>	<u>0</u>	<u>731,662</u>	<u>(321,831)</u>
	CURRENT INC TAXES - FEDERAL	97,150			
	ADJ FOR GROWTH	15,996			
	ADJ FOR EFFECT OF ABOVE			49,872	
41	TOTALS	<u>113,146</u>	<u>0</u>	<u>113,146</u>	<u>49,872</u>
	CURRENT INC TAXES - STATE	17,110			
	ADJ FOR GROWTH	2,738			
	ADJ FOR EFFECT OF ABOVE			8,537	
41	TOTALS	<u>19,848</u>	<u>0</u>	<u>19,848</u>	<u>8,537</u>
	DEFERRED INCOME TAXES - FED	24,975			(340)
	DEFERRED INCOME TAXES - ST	6,183			(2,229)
	TOTALS	<u>31,158</u>	<u>0</u>	<u>31,158</u>	<u>(2,569)</u>
	INTEREST RECONCILIATION		(79,717)	(79,717)	(4,760)
	TOTAL OPERATING EXPENSES	<u>21,329,576</u>	<u>(79,717)</u>	<u>21,249,859</u>	<u>(17,408,248)</u>
42	NET OPERATING INCOME	<u>(\$58,509)</u>	<u>\$626,533</u>	<u>\$568,024</u>	<u>\$104,140</u>
					<u>4,513,775</u>
					<u>2,695,295</u>
					<u>600,970</u>
					<u>409,831</u>
					<u>163,018</u>
					<u>28,385</u>
					<u>28,589</u>
					<u>(84,477)</u>
					<u>3,841,611</u>
					<u>\$672,164</u>

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CENTRAL FLORIDA AND PLANT CITY NATURAL GAS DIVISIONS
DOCKET NO. 891179-GU
COMPARATIVE O & M EXPENSES
PYE 6/30/91

ATTACHMENT 2A
APRIL 24, 1990

ADJ NO	COMPANY			STAFF		
	PER BOOKS	ADJUST.	COMPANY ADJUSTED	ADJUSTS.	ADJUSTED JURIS.	
	OPERATING EXPENSES:	19,767,767				
S 12	ADJ OUT COST OF GAS			(16,541,051)		
S 14	ADJ OUT NON-UTILITY 879			(58,884)		
18	ADJ FOR CHAMBER DUES			(2,353)		
19	ADJ DUES TO AGA			(2,094)		
S 15	ADJ FOR CHARITABLE CONTRI			(5,874)		
20	ADJ DUE TO AGD			(8,877)		
21	ADJ MISC. INDUSTRY DUES			(2,364)		
22	ADJ HEALTH INSUR			(43,571)		
S 16	ADJ OUT NON-UTILITY			(6,389)		
23	ADJ NON-RECURRING			(2,463)		
24	ADJ NON-RECURRING RECRUTING			(18,670)		
25	NON-RECURRING SEMINAR			(10,044)		
S 17	ADJ NON-RECURRING APPRAISAL			(1,107)		
26	ADJ NON-RECURRING CONSULT.			(1,978)		
27	ADJ NON-RECURRING BOILER/METER			(5,924)		
28	ADJ OUT PIPELINE PROGRAM			(1,414)		
29	ADJ OUT ACCTS REC INSUR			(87,700)		
S 18	ADJ FOR AMORT - FURNITURE			(15,450)		
S 19	ADJ FOR RATE CASE AMORT.			(12,100)		
30	ADJ OUT TERMINATED EMPY - FL - CHESAPEAKE			(39,580) (6,936)		
31	ADJ OUT CORP. NON-RECURRING			(8,768)		
32	ADJ FOR CORP OH FACTOR			(34,944)		
S 20	ADJ OUT PROMO ADVERT			(12,206)		
33	ADJ FOR PYROLL TRND FACTOR			(95,125)		
33	ADJ FOR CG X INFL FACTOR			(32,688)		
33	ADJ FOR INFL FACTOR			(3,159)		
34	ADJ FOR CHG IN FACTOR FOR 921			(23,423)		
35	ADJ FOR CHG IN FACTOR FOR 886, 909			(1,313)		
S 21	ADJ FOR CO ERRORS			20,214		
36	ADJ FOR RENT EXPENSE			(6,237)		
	TOTALS	19,767,767	0	19,767,767	(17,072,472)	2,695,295

CENTRAL FLORIDA & PLANT CITY
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 2B
APRIL 24, 1990

TREND RATES:	BASE YEAR + 1 6/30/90	PROJECTED TEST YEAR 6/30/91	
# 1 PAYROLL ONLY	6.00%	6.00%	
# 2 CUST GRWTH X PAY	0.00%	0.00%	
# 3 CUST GRWTH X INFL	6.76%	6.55%	
# 4 INFLATION ONLY	4.50%	4.30%	
CUSTOMER GROWTH	2.1600%	2.1600%	} FOR INFORMATIONAL PURPOSES

ACCOUNT	CFG BASE YEAR	PCNG BASE YEAR	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
DISTRIBUTION EXPENSE						
870 Payroll-trended	56,612	14,483	71,095	75,361	79,882	1
Other trended	5,624	7,566	13,190	14,082	15,004	3
Other not trended	0	0	0	0	0	
Total	62,236	22,049	84,285	89,442	94,886	
871 Payroll-trended	782	44	826	876	928	1
Other trended	339	191	530	566	603	3
Other not trended	0	0	0	0	0	
Total	1,121	235	1,356	1,441	1,531	
874 Payroll-trended	49,152	11,330	60,482	64,111	67,958	1
Other trended	15,603	1,903	17,506	18,689	19,914	3
Other not trended	0	0	0	0	0	
Total	64,755	13,233	77,988	82,801	87,872	
875 Payroll-trended	206	0	206	218	231	1
Other trended	591	(107)	484	506	528	4
Other not trended	0	0	0	0	0	
Total	797	(107)	690	724	759	
876 Payroll-trended	0	991	991	1,050	1,113	1
Other trended	0	(1,113)	(1,113)	(1,163)	(1,213)	4
Other not trended	0	0	0	0	0	
Total	0	(122)	(122)	(113)	(100)	
SUB-TOTAL	\$128,909	\$35,288	\$164,197	\$174,296	\$184,948	

CENTRAL FLORIDA & PLANT CITY
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 2B
APRIL 24, 1990

TREND RATES:	BASE YEAR + 1 6/30/90	PROJECTED TEST YEAR 6/30/91	
# 1 PAYROLL ONLY	6.00%	6.00%	
# 2 CUST GRWTH X PAY	0.00%	0.00%	
# 3 CUST GRWTH X INFL	6.76%	6.55%	
# 4 INFLATION ONLY	4.50%	4.30%	
CUSTOMER GROWTH	2.1600%	2.1600%	) FOR INFORMATIONAL PURPOSES

ACCOUNT	CFG BASE YEAR	PCNG BASE YEAR	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
DISTRIBUTION EXPENSE						
877 Payroll-trended	0	11	11	12	12	
Other trended	360	1	361	385	411	
Other not trended	0	0	0	0	0	
Total	360	12	372	397	423	
878 Payroll-trended	69,232	4,469	73,701	78,123	82,810	1
Other trended	14,453	95	14,548	15,531	16,549	3
Other not trended	0	0	0	0	0	
Total	83,685	4,564	88,249	93,655	99,359	
879 Payroll-trended	7,400	68	7,468	7,917	8,392	1
Other trended	3,814	5	3,819	4,077	4,345	3
Other not trended	0	0	0	0	0	
Total	11,215	73	11,288	11,994	12,736	
880 Payroll-trended	16,937	1,323	18,260	19,356	20,517	1
Other Trended	3,206	214	3,420	3,574	3,728	4
Other not trended	0	0	0	0	0	
Total	20,143	1,537	21,680	22,930	24,245	
881 Payroll-trended	0	0	0	0	0	
Other trended	1,041	1,151	2,192	2,291	2,389	
Other not trended	0	0	0	0	0	
Total	1,041	1,151	2,192	2,291	2,389	
TOTAL DISTR EXPENSES	\$245,353	\$42,625	\$287,978	\$305,562	\$324,100	

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CENTRAL FLORIDA & PLANT CITY
 O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 2B
 APRIL 24, 1990

TREND RATES:		BASE YEAR + 1 6/30/90	PROJECTED TEST YEAR 6/30/91	
# 1	PAYROLL ONLY	6.00%	6.00%	
# 2	CUST GRWTH X PAY	0.00%	0.00%	
# 3	CUST GRWTH X INFL	6.76%	6.55%	
# 4	INFLATION ONLY	4.50%	4.30%	
	CUSTOMER GROWTH	2.1600%	2.1600%	} FOR INFORMATIONAL PURPOSES

ACCOUNT	CFG BASE YEAR	PCNG BASE YEAR	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
MAINTENANCE EXPENSE						
885 Payroll-trended	0	6,009	6,009	6,370	6,752	1
Other trended	0	7,207	7,207	7,694	8,198	3
Other not trended	0	0	0	0	0	
Total	0	13,216	13,216	14,064	14,950	
886 Payroll-trended	23	0	23	24	26	1
Other trended	4,714	(54)	4,660	4,870	5,079	4
Other not trended	0	0	0	0	0	
Total	4,737	(54)	4,683	4,894	5,105	
887 Payroll-trended	17,279	9,469	26,748	28,353	30,054	1
Other trended	21,548	10,891	32,439	34,632	36,900	3
Other not trended	0	0	0	0	0	
Total	38,827	20,360	59,187	62,985	66,954	
889 Payroll-trended	553	162	715	758	803	1
Other trended	1,645	(17)	1,628	1,738	1,852	3
Other not trended	0	0	0	0	0	
Total	2,198	145	2,343	2,496	2,655	
890 Payroll-trended	17,986	1,634	19,620	20,797	22,045	1
Other trended	28,999	497	29,496	31,490	33,553	3
Other not trended	0	0	0	0	0	
Total	46,985	2,131	49,116	52,287	55,598	
SUB-TOTAL	\$92,747	\$35,798	\$128,545	\$136,726	\$145,262	

CENTRAL FLORIDA & PLANT CITY
 O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 2B
 APRIL 24, 1990

TREND RATES:	BASE YEAR + 1 6/30/90	PROJECTED TEST YEAR 6/30/91	
# 1 PAYROLL ONLY	6.00%	6.00%	
# 2 CUST GRWTH X PAY	0.00%	0.00%	
# 3 CUST GRWTH X INFL	6.76%	6.55%	
# 4 INFLATION ONLY	4.50%	4.30%	
CUSTOMER GROWTH	2.1600%	2.1600%	} FOR INFORMATIONAL PURPOSES

ACCOUNT	CFG BASE YEAR	PCNG BASE YEAR	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
MAINTENANCE EXPENSE						
891 Payroll-trended	228	0	228	242	256	1
Other trended	383	(1,278)	(895)	(956)	(1,018)	3
Other not trended	0	0	0	0	0	
Total	611	(1,278)	(667)	(714)	(762)	
892 Payroll-trended	7,981	1,979	9,960	10,558	11,191	1
Other trended	2,651	939	3,590	3,833	4,084	3
Other not trended	0	0	0	0	0	
Total	10,632	2,918	13,550	14,390	15,275	
893 Payroll-trended	6,427	729	7,156	7,585	8,040	1
Other trended	7,995	2,565	10,560	11,274	12,012	3
Other not trended	0	0	0	0	0	
Total	14,422	3,294	17,716	18,859	20,053	
894 Payroll-trended	4,060	0	4,060	4,304	4,562	1
Other trended	(4,017)	4,305	288	307	328	3
Other not trended	0	0	0	0	0	
Total	43	4,305	4,348	4,611	4,890	
TOTAL MAINT EXP	\$118,455	\$45,037	\$163,492	\$173,872	\$184,717	

CENTRAL FLORIDA & PLANT CITY
 FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 2B
 APRIL 24, 1990

TREND RATES:	BASE YEAR + 1 6/30/90	PROJECTED TEST YEAR 6/30/91	
# 1 PAYROLL ONLY	6.00%	6.00%	
# 2 CUST GRWTH X PAY	0.00%	0.00%	
# 3 CUST GRWTH X INFL	6.76%	6.55%	
# 4 INFLATION ONLY	4.50%	4.30%	
CUSTOMER GROWTH	2.1600%	2.1600%	) FOR INFORMATIONAL PURPOSES

ACCOUNT	CFG BASE YEAR	PCNG BASE YEAR	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
CUSTOMER ACCT. & COLLEC						
901 Payroll-trended	1,930	309	2,239	2,373	2,516	1
Other trended	142	18	160	171	182	3
Other not trended	0	0	0	0	0	
Total	2,072	327	2,399	2,544	2,698	
902 Payroll-trended	26,019	7,103	33,122	35,109	37,216	1
Other trended	7,644	880	8,524	9,100	9,696	3
Other not trended	0	0	0	0	0	
Total	33,663	7,983	41,646	44,210	46,912	
903 Payroll-trended	110,102	24,213	134,315	142,374	150,916	1
Other trended	42,153	18,210	60,363	64,444	68,665	3
Other not trended	0	0	0	0	0	
Total	152,255	42,423	194,678	206,817	219,581	
904 Payroll-trended	0	73	73	77	82	1
Other trended	22,018	3,203	25,221	26,926	28,690	3
Other not trended	0	0	0	0	0	
Total	22,018	3,276	25,294	27,003	28,772	
907 Payroll-trended	0	0	0	0	0	
Other trended	0	28	28	30	32	3
Other not trended	0	0	0	0	0	
Total	0	28	28	30	32	
909 Payroll-trended	0	0	0	0	0	
Other trended	1,743	960	2,703	2,825	2,946	4
Other not trended	0	0	0	0	0	
Total	1,743	960	2,703	2,825	2,946	

CENTRAL FLORIDA & PLANT CITY
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 2B
APRIL 24, 1990

TREND RATES:	BASE YEAR + 1 6/30/90	PROJECTED TEST YEAR 6/30/91	
# 1 PAYROLL ONLY	6.00%	6.00%	
# 2 CUST GRWTH X PAY	0.00%	0.00%	
# 3 CUST GRWTH X INFL	6.76%	6.55%	
# 4 INFLATION ONLY	4.50%	4.30%	
CUSTOMER GROWTH	2.1600%	2.1600%	} FOR INFORMATIONAL PURPOSES

ACCOUNT	CFG BASE YEAR	PCNG BASE YEAR	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
SALES PROMOTION EXPENSE						
911 Payroll-trended	0	0	0	0	0	
Other trended	0	0	0	0	0	
Other not trended	0	0	0	0	0	
Total	0	0	0	0	0	
912 Payroll-trended	48,036	28,686	76,722	81,325	86,205	1
Other trended	7,126	3,731	10,857	11,346	11,833	4
Other not trended	0	0	0	0	0	
Total	55,162	32,417	87,579	92,671	98,038	
913 Payroll-trended	0	0	0	0	0	
Other trended	0	1,836	1,836	1,919	2,001	4
Other not trended	0	0	0	0	0	
Total	0	1,836	1,836	1,919	2,001	
916 Payroll-trended	782	0	782	829	879	1
Other trended	277	0	277	296	315	3
Other not trended	0	0	0	0	0	
Total	1,059	0	1,059	1,125	1,194	
TOTAL SELLING EXPENSES	\$56,221	\$34,253	\$90,474	\$95,714	\$101,233	

CENTRAL FLORIDA & PLANT CITY
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 2B
APRIL 24, 1990

TREND RATES:	BASE YEAR + 1 6/30/90	PROJECTED TEST YEAR 6/30/91	
# 1 PAYROLL ONLY	6.00%	6.00%	
# 2 CUST GRWTH X PAY	0.00%	0.00%	
# 3 CUST GRWTH X INFL	6.76%	6.55%	
# 4 INFLATION ONLY	4.50%	4.30%	
CUSTOMER GROWTH	2.1600%	2.1600%	} FOR INFORMATIONAL PURPOSES

ACCOUNT	CFG BASE YEAR	PCNG BASE YEAR	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
ADMINISTRATIVE & GENERAL						
920 Payroll-trended	369,156	84,937	454,093	481,333	510,219	1
Other trended	0	0	0	0	0	
Other not trended	69,674	13,172	82,846	61,302	63,980	
Total	438,830	98,109	536,939	542,641	574,199	
921 Payroll-trended	0	0	0	0	0	
Other trended	57,272	14,064	71,336	76,158	81,147	3
Other trended	115,366	16,027	131,393	137,306	143,210	4
Other not trended	41,883	7,920	49,803	39,666	41,730	
Total	214,521	38,011	252,532	253,130	266,087	
922 Payroll-trended	0	0	0	0	0	
Other trended	(45,778)	(4,266)	(50,044)	(53,427)	(56,926)	3
Other not trended	0	0	0	0	0	
Total	(45,778)	(4,266)	(50,044)	(53,427)	(56,926)	
923 Payroll-trended	0	0	0	0	0	
Other trended	117,540	25,359	142,899	149,329	155,751	4
Other not trended	78,614	15,251	93,865	64,006	60,465	
Other not trended	53,547	7,085	60,632	0	110,432	
Total	249,701	47,695	297,396	213,335	326,648	
924 Payroll-trended	0	0	0	0	0	
Other not trended	23	0	23	0	0	
Other not trended	6,983	201	7,184	10,607	11,143	
Total	7,006	201	7,207	10,607	11,143	
925 Payroll-trended	(2,101)	65	(2,036)	(2,158)	(2,288)	1
Other trended	18,413	26	18,439	19,269	20,097	4
Other not trended	129,570	32,057	161,627	125,204	131,715	
Total	145,882	32,148	178,030	142,315	149,525	
SUB-TOTAL	\$1,010,162	\$211,898	\$1,222,060	\$1,108,601	\$1,270,674	

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CENTRAL FLORIDA & PLANT CITY
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 2B
APRIL 24, 1990

TREND RATES:	BASE YEAR + 1 6/30/90	PROJECTED TEST YEAR 6/30/91	
# 1 PAYROLL ONLY	6.00%	6.00%	
# 2 CUST GRWTH X PAY	0.00%	0.00%	
# 3 CUST GRWTH X INFL	6.76%	6.55%	
# 4 INFLATION ONLY	4.50%	4.30%	
CUSTOMER GROWTH	2.1600%	2.1600%	) FOR INFORMATIONAL PURPOSES

ACCOUNT	CFG BASE YEAR	PCNG BASE YEAR	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
ADMINISTRATIVE & GENERAL						
926 Payroll-trended	38,617	10,274	48,891	51,824	54,934	
Other trended	0	0	0	0	0	
Other not trended	174,854	44,694	219,548	306,259	323,874	
Other not trended	29,820	0	29,820	0	3,800	
Total	243,291	54,968	298,259	358,083	382,608	
928 Payroll-trended	0	0	0	0	0	
Other trended	29,629	0	29,629	24,200	24,200	
Other not trended	0	0	0	0	0	
Total	29,629	0	29,629	24,200	24,200	
930 Payroll-trended	0	0	0	0	0	
Other trended	214	500	714	746	778	4
Other not trended	27,700	5,221	32,921	27,699	29,141	
Total	27,914	5,721	33,635	28,445	29,919	
931 Payroll-trended	0	0	0	0	0	
Other not trended	3,205	616	3,821	1,759	1,851	
Other not trended	33,389	14,633	48,022	48,053	64,868	
Total	36,594	15,249	51,843	49,812	66,719	
932 Payroll-trended	305	754	1,059	1,123	1,190	1
Other trended	6,376	1,876	8,252	8,623	8,994	4
Other not trended	0	0	0	0	0	
Total	6,681	2,630	9,311	9,746	10,184	
TOTAL ADMIN & GEN EXP	1,354,271	290,466	1,644,737	1,578,887	1,784,304	
TOTAL O&M EXPENSES	<u>\$1,986,051</u>		<u>\$2,453,429</u>	<u>\$2,437,464</u>	<u>\$2,695,295</u>	

CHESAPEAKE UTILITIES CORPORATION
 FLORIDA DIVISION
 COST OF CAPITAL - 13 MONTH AVERAGE
 PROJECTED TEST YEAR ENDING 6-30-91
 STAFF POSITION

CAPITAL COMPONENT	COMPANY FILING	COMPANY RATIO	ADJUSTMENTS TO INVESTOR		RATE BASE ADJUSTMENTS			RATIO	% COST RATE	% WEIGHTED COST
			CAPITAL	ADJUSTED	SPECIFIC	PRORATA	STAFF ADJUSTED			
DIVISION CAPITAL	6,582,177	0.5146	(672,445)	5,909,732	(30,303)	(511,044)	5,368,385	0.4634	12.80	5.9314
LONG TERM DEBT - VARIABLE	1,812,500	0.1417	426,243	2,238,743		(194,593)	2,044,150	0.1764	8.29	1.4628
LONG TERM DEBT - FIXED	2,006,541	0.1569	471,832	2,478,373		(215,422)	2,262,951	0.1953	10.18	1.9885
SHORT TERM DEBT	713,569	0.0558	(225,630)	487,939		(42,412)	445,527	0.0385	11.08	0.4261
CUSTOMER DEPOSITS	358,342	0.0280	0	358,342		(31,147)	327,195	0.0282	8.48	0.2395
DEFERRED INCOME TAXES	804,803	0.0629	0	804,803	(72,165)	(63,681)	668,957	0.0577	0.00	0.0000
INVESTMENT TAX CREDITS	512,349	0.0401	0	512,349		(44,534)	467,815	0.0404	0.00	0.0000
TOTAL	12,790,281	1.0000	0	12,790,281	(102,468)	(1,102,834)	11,584,979	1.0000		10.0483

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CENTRAL FLORIDA & PLANT CITY
DOCKET NO. 891179-GU
NET OPERATING INCOME MULTIPLIER
PTY 6/30/91

ATTACHMENT 4
APR. 24, 1990

<u>DESCRIPTION</u>	<u>%</u>
REVENUE REQUIREMENT	100.0000%
GROSS RECEIPTS TAX RATE	1.5000%
REGULATORY ASSESSMENT FEE	0.3750%
NET BEFORE INCOME TAXES	<u>98.1250%</u>
STATE INCOME TAX RATE	5.5000%
STATE INCOME TAX	<u>5.3969%</u>
NET BEFORE FEDERAL INCOME TAXES	92.7281%
FEDERAL INCOME TAX RATE	34.0000%
FEDERAL INCOME TAXES	<u>31.5276%</u>
REVENUE EXPANSION FACTOR	61.2006%
S 23 NET OPERATING INCOME MULTIPLIER	<u><u>1.6340%</u></u>

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CENTRAL FLORIDA & PLANT CITY
 DOCKET NO. 891179-GU
 PROJECTED TEST YEAR INCREASE
 PTY 6/30/91

ATTACHMENT 5
 APR. 24, 1990

	COMPANY	STAFF
RATE BASE (AVERAGE)	\$12,790,281	\$11,584,979
RATE OF RETURN REQUIRED NOI	X <u>10.7300%</u> <u>\$1,372,397</u>	X <u>10.0500%</u> <u>\$1,164,290</u>
Operating Revenues	\$21,817,883	\$4,513,775
Operating Expenses:		
Operation & Maintenance	19,767,767	2,695,295
Depreciation & Amortization	665,995	600,970
Taxes Other Than Income Taxes	731,662	409,831
Current Income Taxes - Federal	113,146	163,018
- State	19,848	28,385
Deferred Income Taxes	(2,569)	28,589
Interest Reconciliation	(79,717)	(84,477)
Total Operating Expenses	<u>21,216,132</u>	<u>3,841,611</u>
ACHIEVED NOI	<u>\$601,751</u>	<u>\$672,164</u>
NOI DEFICIENCY (Required - Achieved)	\$770,646	\$492,126
NOI MULTIPLIER	X 1.6354	X 1.6340
48 REVENUE INCREASE	<u>\$1,260,338</u>	<u>\$804,135</u>

ATTACHMENT 6

COST OF SERVICE SUMMARY

CHESAPEAKE UTILITIES CORPORATION
COMPANY NAME: FLORIDA DIVISION
DOCKET NO. 891179-GU

PROPOSED RATE DESIGN

	COMMERCIAL					
	<u>TOTAL</u>	<u>RESIDENTIAL</u>	<u>COMMERCIAL</u>	<u>LARGE VOL.</u>	<u>INDUSTRIAL</u>	<u>INTERRUPT</u>
<u>PRESENT RATES (projected test year)</u>						
GAS SALES (due to growth)	4,472,493	988,839	806,993	146,906	331,677	2,198,078
OTHER OPERATING REVENUE	38,440	23,064	15,376	0	0	0
TOTAL	4,510,933	1,011,903	822,369	146,906	331,677	2,198,078
RATE OF RETURN	5.80%	-15.39%	23.47%	0.82%	2.84%	12.33%
INDEX	1	-3	4	0	0	2
<u>PROPOSED RATES</u>						
GAS SALES	5,255,977	1,247,081	932,773	186,196	383,710	2,506,216
OTHER OPERATING REVENUE	59,092	35,455	23,637	0	0	0
TOTAL	5,315,069	1,282,536	956,410	186,196	383,710	2,506,216
TOTAL REVENUE INCREASE	804,136	270,633	134,041	39,290	52,034	308,138
PERCENT INCREASE	17.83%	26.75%	16.30%	26.74%	15.69%	14.02%
RATE OF RETURN	10.05%	-3.23%	25.47%	8.59%	6.40%	13.44%
INDEX	1	0	3	1	1	1

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CHESAPEAKE UTILITIES CORPORATION
 COMPANY NAME: FLORIDA DIVISION
 DOCKET NO. 891179-GU

COST OF SERVICE SUMMARY
CALCULATION OF PROPOSED RATES

ATTACHMENT 6

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL		
				LARGE VOL.	INDUSTRIAL	INTERRUPT
PROPOSED TOTAL TARGET REVENUES	5,315,060	1,282,536	956,410	188,198	383,710	2,508,216
LESS OTHER OPERATING REVENUE	59,092	35,455	23,637	0	0	0
LESS CUSTOMER CHARGE REVENUES						
PROPOSED CUSTOMER CHARGES		\$6.50	\$15.00	\$20.00	\$40.00	\$350.00
TIMES NUMBER OF BILLS	87,648	76,885	9,893	263	295	312
EQUALS CUSTOMER CHARGE REVENUES	774,408	499,753	148,395	5,260	11,800	109,200
LESS OTHER NON-THERM-RATE REVENUES						
EQUALS PER-THERM TARGET REVENUES	4,481,570	747,329	784,378	180,936	371,910	2,397,016
DIVIDED BY NUMBER OF THERMS	71,217,587	1,691,026	4,061,885	1,334,904	5,086,295	59,103,477
EQUALS PER-THERM RATES (UNRDNDED)		0.441938	0.196002	0.135542	0.073120	0.040556
PER-THERM RATES (RNDED)		0.44194	0.19600	0.13554	0.07312	0.04056
PER-THERM-RATE REVENUES (RNDED RATES)	4,481,781	747,332	784,369	180,933	371,910	2,397,237

SUMMARY PROPOSED TARIFF RATES

CUSTOMER CHARGES	\$6.50	\$15.00	\$20.00	\$40.00	\$350.00
ENERGY CHARGES					
NON-GAS (CENTS PER THERM)	44.194	19.600	13.554	7.312	4.056
PURCHASED GAS ADJUSTMENT	0.000	0.000	0.000	0.000	0.000
TOTAL (INCLUDING PGA)	44.194	19.600	13.554	7.312	4.056

SUMMARY PRESENT TARIFF RATES

SEE RATE COMPARISON ATTACHED FOR CENTRAL FLORIDA AND PLANT CITY

CUSTOMER CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ENERGY CHARGES					
NON-GAS (CENTS PER THERM)	0.00	0.00	0.00	0.00	0.00
PURCHASED GAS ADJUSTMENT	0.000	0.000	0.000	0.000	0.000
TOTAL (INCLUDING PGA)	0.000	0.000	0.000	0.000	0.000

SUMMARY OTHER OPERATING REVENUE

	PRESENT		PROPOSED	
	CHARGE	REVENUE	CHARGE	REVENUE
INITIAL CONNECTION	\$16.50	\$4,613.00	\$22.00	\$6,233.00
RECONNECTION	\$16.50	\$33,827.00	\$22.00	\$45,709.00
CHANGE OF ACCOUNT	\$0.00	\$0.00	\$10.00	\$3,150.00
BILL COLLECTION IN LIEU OF DISCONNECTION	\$0.00	\$0.00	\$9.00	\$4,000.00
RETURNED CHECK CHARGE	\$10.00	\$1,813.00	\$15.00	\$1,813.00

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SCHEDULE - C (COST OF SERVICE)

ATTACHMENT 6

CHESAPEAKE UTILITIES CORPORATION
 COMPANY NAME: FLORIDA DIVISION
 DOCKET NO. 891179-GU

CUSTOMER COSTS	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT
No. of Customers	7304	6407	824	22	25	26
Weighting	NA	1	2	19	19	44
Weighted No. of Customers	10083	6407	1649	416	467	1144
Allocation Factors	1	0.635407971	0.16351930	0.041297179	0.04632193	0.113453
CAPACITY COSTS						
Peak & Avg. Month Sales Vol.(therms)	6911352	258118	405188	132192	456365	5659489
Allocation Factors	1	0.037346961	0.05862644	0.019126793	0.06603121	0.818868
MAIN ALLOCATION DOLLARS	6534566	460928	723554	236058	814942	4299084
Allocation Factors	1	0.070536826	0.11072716	0.036124579	0.12471249	0.657898
COMMODITY COSTS						
Annual Sales Vol.(therms)	71217587	1691026	4001885	1334904	5086295	59103477
Allocation Factors	1	0.023744500	0.05619237	0.018744021	0.07141908	0.829900
REVENUE-RELATED COSTS						
Tax on Cust,Cap,& Commod.	83810	27909	10478	3097	6992	35334
Allocation Factors	1	0.333005962	0.12501987	0.036951476	0.08342589	0.421596

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

ATTACHMENT 6

CHESAPEAKE UTILITIES CORPORATION
 COMPANY NAME: FLORIDA DIVISION
 DOCKET NO. 891179-GU

RATE BASE BY CUSTOMER CLASS	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT
DIRECT AND SPECIAL ASSIGNMENTS:						
Customer						
Meters	778687	494784	127330	32158	36070	98345
House Regulators	316491	316491	0	0	0	0
Services	1496107	950638	244642	61785	69303	169739
All Other	701328	445630	114681	28963	32487	79568
Total	3292613	2207543	486653	122905	137860	337652
Capacity						
Industrial Meas.& Reg. Sta. Eq.	585537	0	0	12388	42768	530380
Meas.&Reg.Sta.Eq.-Gen.	140027	5230	8209	2678	9246	114664
Mains	6534566	460928	723554	236058	814942	4299084
All Other	1022973	38205	59973	19566	67548	837680
Total	8283103	504362	791737	270691	934505	5781808
Commodity						
Account #	0	0	0	0	0	0
Account #	0	0	0	0	0	0
Account #	0	0	0	0	0	0
All Other	9262	220	520	174	661	7686
Total	9262	220	520	174	661	7686
TOTAL	11584978	2712125	1278910	393770	1073026	6127146

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

ATTACHMENT 6

CHESAPEAKE UTILITIES CORPORATION
COMPANY NAME: FLORIDA DIVISION
DOCKET NO. 891179-GU

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT
Customer	0	0	0	0	0	0
Capacity	0	0	0	0	0	0
Commodity	0	0	0	0	0	0
Revenue	0	0	0	0	0	0
Total	0	0	0	0	0	0
OPERATIONS AND MAINTENANCE EXPENSE:						
DIRECT AND SPECIAL ASSIGNMENTS:						
Customer						
878 Meters and House Regulators	99359	63134	16247	4103	4603	11273
893 Maint. of Meters & House Reg.	20053	12742	3279	828	929	2275
874 Mains & Services	14849	9435	2428	613	688	1685
892 Maint. of Services	15275	9706	2498	631	708	1733
All Other	1623257	1031430	265434	67036	75192	184164
Total	1772792	1126446	289886	73211	82119	201130
Capacity						
876 Measuring & Reg. Sta. Eq.- 1	-100	0	0	-100	0	0
890 Maint. of Meas. & Reg. Sta. Eq.-1	55598	0	0	0	4149	51449
874 Mains and Services	73023	5151	8086	2638	9107	48042
887 Maint. of Mains	66954	4723	7414	2419	8350	44049
All Other	642843	45344	71180	23222	80171	422926
Total	838319	55218	86680	28179	101776	566466
Commodity						
Account #	0	0	0	0	0	0
Account #	0	0	0	0	0	0
Account #	0	0	0	0	0	0
All Other	84185	1999	4731	1578	6012	69865
Total	84185	1999	4731	1578	6012	69865
TOTAL O&M	2695296	1183663	381296	102968	189908	837461
DEPRECIATION EXPENSE:						
Customer	144797	92005	23677	5980	6707	16428
Capacity	380008	26805	42077	13728	47392	250007
Total	524805	118810	65754	19707	54099	266435
AMORT. OF GAS PLANT:						
Capacity	72661	2714	4260	1390	4798	59500
AMORT. OF PROPERTY LOSS:						
Capacity	0	0	0	0	0	0
AMORT OF LIMITED TERM INVEST.						
Capacity	0	0	0	0	0	0
AMORT. OF ACQUISITION ADJ.:						
Customer	934	594	153	39	43	106
Capacity	2570	96	151	49	170	2104
Total	3504	690	303	88	213	2210
AMORT. OF CONVERSION COSTS:						
Commodity	0	0	0	0	0	0

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SCHEDULE - E (COST OF SERVICE)
 ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES
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ATTACHMENT 6

CHESAPEAKE UTILITIES CORPORATION
 COMPANY NAME: FLORIDA DIVISION
 DOCKET NO. 891179-GU

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT
TAXES OTHER THAN INCOME TAXES:						
Customer	89297	56740	14602	3688	4136	10131
Capacity	234354	16531	25949	8466	29227	154181
Subtotal	323651	73271	40551	12154	33363	164312
Revenue	98416	32773	12304	3637	8210	41492
Total	422067	106044	52855	15790	41574	205804
RETURN (NOI)						
Customer	330910	221860	48909	12352	13855	33934
Capacity	832458	50689	79570	27205	93918	581076
Commodity	931	22	52	17	66	772
Total	1164299	272571	128531	39574	107840	615783
INCOME TAXES						
Customer	122905	82402	18166	4588	5146	12604
Capacity	309187	18827	29553	10104	34883	215820
Commodity	346	8	19	6	25	287
Total	432437	101237	47738	14698	40053	228710
REVENUE CREDITED TO COS:						
Customer	-59092	-35455	-23637	0	0	0
TOTAL COST OF SERVICE:						
Customer	2402543	1544592	371755	99857	112007	274332
Capacity	2669556	170878	268240	89120	312163	1829154
Commodity	85461	2029	4802	1602	6104	70924
Subtotal	5157561	1717499	644798	190579	430274	2174411
Revenue	98416	32773	12304	3637	8210	41492
Total	5255977	1750272	657102	194216	438485	2215903

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

ATTACHMENT 6

CHESAPEAKE UTILITIES CORPORATION
COMPANY NAME: FLORIDA DIVISION
DOCKET NO. 891179-GU

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT
REVENUES: (projected test year)						
Gas Sales (due to growth)	4,472,493	988,839	806,993	146,906	331,677	2,198,078
Other Operating Revenue	38,440	23,064	15,376	0	0	0
Total	4,510,933	1,011,903	822,369	146,906	331,677	2,198,078
EXPENSES:						
Purchased Gas Cost	0	0	0	0	0	0
G&M Expenses	2,695,296	1,183,663	381,296	102,968	189,908	837,461
Depreciation Expenses	524,805	118,810	65,754	19,707	54,099	266,435
Amortization Expenses	76,165	3,403	4,563	1,478	5,011	61,710
Taxes Other Than Income--Fixed	323,651	73,271	40,551	12,154	33,363	164,312
Taxes Other Than Income--Revenue	83,859	18,541	15,131	2,754	6,219	41,214
Total Expeses excl. Income Taxes	3,703,776	1,397,687	507,296	139,061	288,600	1,371,132
INCOME TAXES:	135,515	31,725	14,960	4,606	12,552	71,672
T OPERATING INCOME:	671,642	(417,510)	300,113	3,239	30,525	755,274

RATE BASE:	11,584,978	2,712,125	1,278,910	393,770	1,073,026	6,127,146
RATE OF RETURN	0.057975	-0.153942	0.234663	0.008225	0.028448	0.123267

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

ATTACHMENT 6

CHESAPEAKE UTILITIES CORPORATION
 COMPANY NAME: FLORIDA DIVISION
 DOCKET NO. 891179-GU

TOTAL RESIDENTIAL COMMERCIAL COMMERCIAL
 LARGE VOL. INDUSTRIAL INTERRUPT

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT
REVENUES:						
Gas Sales	5,255,977	1,247,081	932,773	186,196	383,710	2,506,216
Other Operating Revenue	59,092	35,455	23,637	0	0	0
Total	5,315,069	1,282,536	956,410	186,196	383,710	2,506,216
EXPENSES:						
Purchased Gas Cost	0	0	0	0	0	0
O&M Expenses	2,695,296	1,183,663	381,296	102,968	189,908	837,461
Depreciation Expenses	524,805	118,810	65,754	19,707	54,099	266,435
Amortization Expenses	76,165	3,403	4,563	1,478	5,011	61,710
Taxes Other Than Income--Fixed	323,651	73,271	40,551	12,154	33,363	164,312
Taxes Other Than Income--Revenue	98,416	23,383	17,490	3,491	7,195	46,992
Total Expes excl. Income Taxes	3,718,333	1,402,529	509,654	139,798	289,576	1,376,909
PRE TAX NOI:	1,596,736	(119,993)	446,756	46,398	94,135	1,129,307
INCOME TAXES:	432,437	(32,497)	120,993	12,566	25,494	305,845
NET OPERATING INCOME:	1,164,299	(87,496)	325,763	33,832	68,641	823,462
=====						
RATE BASE:	11,584,978	2,712,125	1,278,910	393,770	1,073,026	6,127,146
RATE OF RETURN	0.100501	-0.032261	0.254719	0.085919	0.063969	0.134396

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CHESAPEAKE UTILITIES CORPORATION
 COMPANY NAME: FLORIDA DIVISION
 DOCKET NO. 891179-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:	37452		37452		"
PRODUCTION PLANT	0		0		"
DISTRIBUTION PLANT:					
374 Land and Land Rights	6283		6283		"
375 Structures and Improvements	175423		175423		"
376 Mains	8202504		8202504		"
377 Comp.Sta.Eq.	0		0		"
378 Meas.& Reg.Sta.Eq.-Gen	155533		155533		"
379 Meas.& Reg.Sta.Eq.-CG	230713		230713		"
380 Services	1667888	1667888			100% customer
381-382 Meters	1013598	1013598			"
383-384 House Regulators	372619	372619			"
385 Industrial Meas.& Reg.Eq.	628417		628417		100% capacity
386 Property on Customer Premises	0	0	0	0	ac 374-385
387 Other Equipment	99134	24313	74821	0	ac 374-386
Total Distribution Plant	12552112	3078418	9473694	0	12552112
GENERAL PLANT:	1195783	597892	597892		50% customer,50%, capacity
PLANT ACQUISITIONS:	123409		123409		100% capacity
GAS PLANT FOR FUTURE USE:	0		0		"
CWIP:	0	0	0	0	dist.plant
TOTAL PLANT	13908756	3676309	10232447	0	13908756 checksum

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CHESAPEAKE UTILITIES CORPORATION
 COMPANY NAME: FLORIDA DIVISION
 DOCKET NO. 891179-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:	20334	0	20334	0	rel.plant account
PRODUCTION PLANT	0		0		"
DISTRIBUTION PLANT:					
375 Structures and Improvements	50250	0	50250	0	"
376 Mains	1667938	0	1667938	0	"
377 Compressor Sta. Eq.	0	0	0	0	"
378 Meas.& Reg.Sta. Eq.-Gen	15506	0	15506	0	"
379 Meas.& Reg.Sta. Eq.-CG	39329	0	39329	0	"
380 Services	171781	171781	0	0	"
381-382 Meters	234911	234911	0	0	"
383-384 House Regulators	56128	56128	0	0	"
385 Indust.Meas.& Reg.Sta.Eq.	42880	0	42880	0	"
386 Property on Customer Premises	0	0	0	0	"
387 Other Equipment	14415	3535	10880	0	"
Total A.D. on Dist. Plant	2293138	466355	1826783	0	2293138 checksum
GENERAL PLANT:	149346	74673	74673	0	general plant
PLANT ACQUISITIONS:	82412	0	82412	0	plant acquisitions
RETIREMENT WORK IN PROGRESS:	-653	-160	-493	0	distribution plant
TOTAL ACCUMULATED DEPRECIATION	2544577	540868	2003709	0	2544577 checksum
NET PLANT (Plant less Accum.Dep.)	11364179	3135441	8228738	0	11364179 checksum
less: CUSTOMER ADVANCES	-75728	-37864	-37864		50% cust 50% cap
plus: WORKING CAPITAL	296527	195036	92229	9262	oper. and maint. exp.
equals: TOTAL RATE BASE	11584978	3292613	8283103	9262	11584978 checksum

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

ATTACHMENT 6

CHESAPEAKE UTILITIES CORPORATION
COMPANY NAME: FLORIDA DIVISION
DOCKET NO. 891179-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.	94886	57082	37804	0	ac 871-879
871 Dist.Load Dispatch	1531		1531		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	87872	14849	73023	0	ac376+ac380
875 Meas.& Reg. Sta.Eq.-Gen	759	0	759	0	ac 378
876 Meas.& Reg. Sta.Eq.-Ind.	-100	0	-100	0	ac 385
877 Meas.& Reg. Sta.Eq.-CG	423	0	423	0	ac 379
878 Meter and House Reg.	99359	99359	0	0	ac381+ac383
879 Customer Instal.	0	0	0	0	ac 386
880 Other Expenses	36981	16527	20454	0	ac 387
881 Rents	2389		2389		100% capacity
885 Maintenance Supervision	14950	3203	11747	0	ac886-894
886 Maint. of Struct. and Improv.	5105	0	5105	0	ac375
887 Maintenance of Mains	66954	0	66954	0	ac376
888 Maint. of Comp.Sta.Eq.	0	0	0	0	ac 377
889 Maint. of Meas.& Reg. Sta.Eq.-G	2655	0	2655	0	ac 378
890 Maint. of Meas.& Reg. Sta.Eq.-I	55598	0	55598	0	ac 385
891 Maint. of Meas.& Reg.Sta.Eq.-CG	-762	0	-762	0	ac 379
892 Maintenance of Services	15275	15275	0	0	ac 380
893 Maint. of Meters and House Reg.	20053	20053	0	0	ac381-383
894 Maint. of Other Equipment	4889	1048	3841	0	ac387
Total Distribution Expenses	508817	227396	281421	0	508817 che
CUSTOMER ACCOUNTS:					
901 Supervision	2698	2698			100% customer
902 Meter-Reading Expense	46912	46912			"
903 Records and Collection Exp.	219581	219581			"
904 Uncollectible Accounts	28772			28772	100% commodity
905 Misc. Expenses	0	0			100% customer
Total Customer Accounts	297963	269191	0	28772	
(907-910) CUSTOMER SERV.& INFO. EXP.	2978	2978			"
(911-916) SALES EXPENSE	101233	101233			"
(932) MAINT. OF GEN. PLANT	10184	5092	5092	0	general plant
(920-931) ADMINISTRATION AND GENERAL	1774121	1166903	551805	55413	0 O&M excl. A&G
TOTAL O&M EXPENSE	2695296	1772792	838319	84185	2695296 che

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

ATTACHMENT 6

CHESAPEAKE UTILITIES CORPORATION
 COMPANY NAME: FLORIDA DIVISION
 DOCKET NO. 891179-GU

DEPRECIATION AND AMORTIZATION EXPENSE:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
Depreciation Expense	524805	144797	380008	0		net plant
Amort. of Other Gas Plant	72661		72661			100% capacity
Amort. of Property Loss	0		0			100% capacity
Amort. of Limited-term Inv.	0	0	0	0		intangible plan
Amort. of Acquisition Adj.	3504	934	2570	0		intan/dist/gen
Amort. of Conversion Costs	0			0		100% commodity
Total Deprec. and Amort. Expense	600970	145731	455239	0	0	600970 che
TAXES OTHER THAN INCOME TAXES:						
Revenue Related	98416				98416	100% revenue
Other	323651	89297	234354	0		net plant
Total Taxes other than Income Taxes	422067	89297	234354	0	98416	
REV.CRDT TO COS(NEG.OF OTHR OPR.REV)	-59092	-59092				100% customer
RETURN (REQUIRED NOI)	1164299	330910	832458	931		rate base
INCOME TAXES	432437	122905	309187	346	0	return(noi)
TOTAL OVERALL COST OF SERVICE	5255977	2402543	2669556	85461	98416	5255977 che

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ATTACHMENT 6

CENTRAL FLORIDA GAS COMPANY RATE SCHEDULE	** Combined **		STAFF PROPOSED RATES
	PRESENT RATES	RATE INCREASE	
RESIDENTIAL CUSTOMER CHARGE	\$5.00	\$1.50	\$6.50
ENERGY CHARGE (cents/therm)	37.3800	6.8140	44.1940
RESIDENTIAL ANNUAL CUSTOMER CHARGE	\$25.00	(\$18.50)	\$6.50 *
ENERGY CHARGE (cents/therm)	37.3800	6.8140	44.1940
COMMERCIAL CUSTOMER CHARGE	\$10.00	\$5.00	\$15.00
ENERGY CHARGE (cents/therm)	18.0200	1.5800	19.6000
COMMERCIAL LG. VOL. CUSTOMER CHARGE	\$10.00	\$10.00	\$20.00
ENERGY CHARGE (cents/therm)	10.4300	3.1240	13.5540
INDUSTRIAL CUSTOMER CHARGE	\$20.00	\$20.00	\$40.00
ENERGY CHARGE (cents/therm)	5.1900	2.1220	7.3120
INTERRUPTIBLE CUSTOMER CHARGE	\$300.00	\$50.00	\$350.00
ENERGY CHARGE (cents/therm)	3.4300	0.6280	4.0580

PLANT CITY NATURAL GAS RATE SCHEDULE	** Combined **		STAFF PROPOSED RATES
	PRESENT RATES	RATE INCREASE	
RESIDENTIAL CUSTOMER CHARGE	\$3.00	\$3.50	\$6.50
ENERGY CHARGE (cents/therm)	29.3200	14.8740	44.1940
RESIDENTIAL ANNUAL CUSTOMER CHARGE	\$0.00	\$6.50	\$6.50 *
ENERGY CHARGE (cents/therm)	0.0000	44.1940	44.1940
COMMERCIAL CUSTOMER CHARGE	\$8.00	\$7.00	\$15.00
ENERGY CHARGE (cents/therm)	16.1500	3.4500	19.6000
COMMERCIAL LG. VOL. CUSTOMER CHARGE	\$8.00	\$12.00	\$20.00
ENERGY CHARGE (cents/therm)	16.1500	-2.5960	13.5540
INDUSTRIAL CUSTOMER CHARGE	\$22.00	\$18.00	\$40.00
ENERGY CHARGE (cents/therm)	12.1000	-4.7880	7.3120
INTERRUPTIBLE CUSTOMER CHARGE	\$35.00	\$315.00	\$350.00
ENERGY CHARGE (cents/therm)	4.4900	-0.4320	4.0580

* \$6.50 PER MONTH PAID ANNUALLY OF \$78.00

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ATTACHMENT 6

COST OF SERVICE SUMMARY
 RATE COMPARISON

CHESAPEAKE UTILITIES CORPORATION
 COMPANY: FLORIDA DIVISIONS
 DOCKET NO. 891179-GU

RATE SCHEDULE: RESIDENTIAL (CENTRAL FLORIDA)

PRESENT RATES

Customer Charge
 5.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	37.38

PROPOSED RATES

Customer Charge
 6.50

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	44.194

GAS COST CENTS/THERM
 25.342

THERM USAGE INCREMENT
 5

therm usage	PRESENT		PROPOSED		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	5.00	5.00	6.50	6.50	30.00	30.00	1.50
5	6.87	8.14	8.71	9.98	26.80	22.62	1.84
10	8.74	11.27	10.92	13.45	24.96	19.35	2.18
15	10.61	14.41	13.13	16.93	23.78	17.50	2.52
20	12.48	17.54	15.34	20.41	22.95	16.32	2.86
25	14.35	20.68	17.55	23.88	22.33	15.49	3.20
30	16.21	23.82	19.76	27.36	21.86	14.88	3.54
35	18.08	26.95	21.97	30.84	21.48	14.41	3.88
40	19.95	30.09	24.18	34.31	21.18	14.04	4.23
45	21.82	33.22	26.39	37.79	20.93	13.74	4.57
50	23.69	36.36	28.60	41.27	20.71	13.50	4.91
55	25.56	39.50	30.81	44.74	20.53	13.29	5.25
60	27.43	42.63	33.02	48.22	20.37	13.11	5.59
65	29.30	45.77	35.23	51.70	20.24	12.95	5.93
70	31.17	48.91	37.44	55.18	20.12	12.82	6.27
75	33.04	52.04	39.65	58.65	20.01	12.70	6.61
80	34.90	55.18	41.86	62.13	19.92	12.60	6.95
85	36.77	58.31	44.06	65.61	19.83	12.50	7.29
90	38.64	61.45	46.27	69.08	19.75	12.42	7.63
95	40.51	64.59	48.48	72.56	19.68	12.35	7.97

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COST OF SERVICE SUMMARY
 RATE COMPARISON

CHESAPEAKE UTILITIES CORPORATION
 COMPANY: FLORIDA DIVISIONS
 DOCKET NO. 891179-GU

RATE SCHEDULE: RESIDENTIAL ANNUAL (CENTRAL FLORIDA)

PRESENT RATES

Customer Charge		
		5.00
Energy Charge		
Beginning	Ending	cents
therms	therms	per therm
0	0	0
0	N/A	37.38

PROPOSED RATES

Customer Charge		
		6.50
Energy Charge		
Beginning	Ending	cents
therms	therms	per therm
0	0	0
0	N/A	44.194

GAS COST CENTS/THERM
 25.342

THERM USAGE INCREMENT
 5

therm usage	PRESENT		PROPOSED		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	5.00	5.00	6.50	6.50	30.00	30.00	1.50
5	6.87	8.14	8.71	9.98	26.80	22.62	1.84
10	8.74	11.27	10.92	13.45	24.96	19.35	2.18
15	10.61	14.41	13.13	16.93	23.78	17.50	2.52
20	12.48	17.54	15.34	20.41	22.95	16.32	2.86
25	14.35	20.68	17.55	23.88	22.33	15.49	3.20
30	16.21	23.82	19.76	27.36	21.86	14.88	3.54
35	18.08	26.95	21.97	30.84	21.48	14.41	3.88
40	19.95	30.09	24.18	34.31	21.18	14.04	4.23
45	21.82	33.22	26.39	37.79	20.93	13.74	4.57
50	23.69	36.36	28.60	41.27	20.71	13.50	4.91
55	25.56	39.50	30.81	44.74	20.53	13.29	5.25
60	27.43	42.63	33.02	48.22	20.37	13.11	5.59
65	29.30	45.77	35.23	51.70	20.24	12.95	5.93
70	31.17	48.91	37.44	55.18	20.12	12.82	6.27
75	33.04	52.04	39.65	58.65	20.01	12.70	6.61
80	34.90	55.18	41.86	62.13	19.92	12.60	6.95
85	36.77	58.31	44.06	65.61	19.83	12.50	7.29
90	38.64	61.45	46.27	69.08	19.75	12.42	7.63
95	40.51	64.59	48.48	72.56	19.68	12.35	7.97

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COST OF SERVICE SUMMARY
RATE COMPARISON

CHESAPEAKE UTILITIES CORPORATION
COMPANY: FLORIDA DIVISIONS
DOCKET NO. 891179-GU

RATE SCHEDULE: GENERAL SERVICE (CENTRAL FLORIDA)

PRESENT RATES

Customer Charge
10.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	18.02

PROPOSED RATES

Customer Charge
15.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	19.600

GAS COST CENTS/THERM
25.342

THERM USAGE INCREMENT
50

therm usage	PRESENT		PROPOSED		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	10.00	10.00	15.00	15.00	50.00	50.00	5.00
50	19.01	31.68	24.80	37.47	30.46	18.28	5.79
100	28.02	53.36	34.60	59.94	23.48	12.33	6.58
150	37.03	75.04	44.40	82.41	19.90	9.82	7.37
200	46.04	96.72	54.20	104.88	17.72	8.44	8.16
250	55.05	118.41	64.00	127.36	16.26	7.56	8.95
300	64.06	140.09	73.80	149.83	15.20	6.95	9.74
350	73.07	161.77	83.60	172.30	14.41	6.51	10.53
400	82.08	183.45	93.40	194.77	13.79	6.17	11.32
450	91.09	205.13	103.20	217.24	13.29	5.90	12.11
500	100.10	226.81	113.00	239.71	12.89	5.69	12.90
550	109.11	248.49	122.80	262.18	12.55	5.51	13.69
600	118.12	270.17	132.60	284.65	12.26	5.36	14.48
650	127.13	291.85	142.40	307.12	12.01	5.23	15.27
700	136.14	313.53	152.20	329.59	11.80	5.12	16.06
750	145.15	335.22	162.00	352.07	11.61	5.03	16.85
800	154.16	356.90	171.80	374.54	11.44	4.94	17.64
850	163.17	378.58	181.60	397.01	11.29	4.87	18.43
900	172.18	400.26	191.40	419.48	11.16	4.80	19.22
950	181.19	421.94	201.20	441.95	11.04	4.74	20.01

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COST OF SERVICE SUMMARY
 RATE COMPARISON

CHESAPEAKE UTILITIES CORPORATION
 COMPANY: FLORIDA DIVISIONS
 DOCKET NO. 891179-GU

RATE SCHEDULE: GENERAL SERVICE (CENTRAL FLORIDA)
 LARGE VOLUME

PRESENT RATES

Customer Charge		
		10.00
Energy Charge		
Beginning	Ending	cents
therms	therms	per therm
0	0	0
0	N/A	10.43

PROPOSED RATES

Customer Charge		
		20.00
Energy Charge		
Beginning	Ending	cents
therms	therms	per therm
0	0	0
0	N/A	13.554

GAS COST CENTS/THERM
 25.342

THERM USAGE INCREMENT
 1000

therm usage	PRESENT		PROPOSED		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	10.00	10.00	20.00	20.00	100.00	100.00	10.00
1000	114.30	367.72	155.54	408.96	36.08	11.22	41.24
2000	218.60	725.44	291.08	797.92	33.16	9.99	72.48
3000	322.90	1,083.16	426.62	1,186.88	32.12	9.58	103.72
4000	427.20	1,440.88	562.16	1,575.84	31.59	9.37	134.96
5000	531.50	1,798.60	697.70	1,964.80	31.27	9.24	166.20
6000	635.80	2,156.32	833.24	2,353.76	31.05	9.16	197.44
7000	740.10	2,514.04	968.78	2,742.72	30.90	9.10	228.68
8000	844.40	2,871.76	1,104.32	3,131.68	30.78	9.05	259.92
9000	948.70	3,229.48	1,239.86	3,520.64	30.69	9.02	291.16
10000	1,053.00	3,587.20	1,375.40	3,909.60	30.62	8.99	322.40
11000	1,157.30	3,944.92	1,510.94	4,298.56	30.56	8.96	353.64
12000	1,261.60	4,302.64	1,646.48	4,687.52	30.51	8.95	384.88
13000	1,365.90	4,660.36	1,782.02	5,076.48	30.46	8.93	416.12
14000	1,470.20	5,018.08	1,917.56	5,465.44	30.43	8.91	447.36
15000	1,574.50	5,375.80	2,053.10	5,854.40	30.40	8.90	478.60
16000	1,678.80	5,733.52	2,188.64	6,243.36	30.37	8.89	509.84
17000	1,783.10	6,091.24	2,324.18	6,632.32	30.34	8.88	541.08
18000	1,887.40	6,448.96	2,459.72	7,021.28	30.32	8.87	572.32
19000	1,991.70	6,806.68	2,595.26	7,410.24	30.30	8.87	603.56

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CHESAPEAKE UTILITIES CORPORATION
 COMPANY: FLORIDA DIVISIONS
 DOCKET NO. 891179-GU

COST OF SERVICE SUMMARY
 RATE COMPARISON

RATE SCHEDULE: INDUSTRIAL (CENTRAL FLORIDA)

PRESENT RATES

Customer Charge
 20.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	5.19

PROPOSED RATES

Customer Charge
 40.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	7.312

GAS COST CENTS/THERM
 25.342

THERM USAGE INCREMENT
 50000

therm usage	PRESENT		PROPOSED		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	20.00	20.00	40.00	40.00	100.00	100.00	20.00
50000	2,615.00	15,286.00	3,696.00	16,367.00	41.34	7.07	1081.00
100000	5,210.00	30,552.00	7,352.00	32,694.00	41.11	7.01	2142.00
150000	7,805.00	45,818.00	11,008.00	49,021.00	41.04	6.99	3203.00
200000	10,400.00	61,084.00	14,664.00	65,348.00	41.00	6.98	4264.00
250000	12,995.00	76,350.00	18,320.00	81,675.00	40.98	6.97	5325.00
300000	15,590.00	91,616.00	21,976.00	98,002.00	40.96	6.97	6386.00
350000	18,185.00	106,882.00	25,632.00	114,329.00	40.95	6.97	7447.00
400000	20,780.00	122,148.00	29,288.00	130,656.00	40.94	6.97	8508.00
450000	23,375.00	137,414.00	32,944.00	146,983.00	40.94	6.96	9569.00
500000	25,970.00	152,680.00	36,600.00	163,310.00	40.93	6.96	10630.00
550000	28,565.00	167,946.00	40,256.00	179,637.00	40.93	6.96	11691.00
600000	31,160.00	183,212.00	43,912.00	195,964.00	40.92	6.96	12752.00
650000	33,755.00	198,478.00	47,568.00	212,291.00	40.92	6.96	13813.00
700000	36,350.00	213,744.00	51,224.00	228,618.00	40.92	6.96	14874.00
750000	38,945.00	229,010.00	54,880.00	244,945.00	40.92	6.96	15935.00
800000	41,540.00	244,276.00	58,536.00	261,272.00	40.91	6.96	16996.00
850000	44,135.00	259,542.00	62,192.00	277,599.00	40.91	6.96	18057.00
900000	46,730.00	274,808.00	65,848.00	293,926.00	40.91	6.96	19118.00
950000	49,325.00	290,074.00	69,504.00	310,253.00	40.91	6.96	20179.00

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COST OF SERVICE SUMMARY
 RATE COMPARISON

CHESAPEAKE UTILITIES CORPORATION
 COMPANY: FLORIDA DIVISIONS
 DOCKET NO. 891179-GU

RATE SCHEDULE: INTERRUPTIBLE (CENTRAL FLORIDA)

PRESENT RATES

Customer Charge
 300.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	3.43

PROPOSED RATES

Customer Charge
 350.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	4.056

GAS COST CENTS/THERM
 22.538

THERM USAGE INCREMENT
 100000

therm usage	PRESENT		PROPOSED		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	300.00	300.00	350.00	350.00	16.67	16.67	50.00
100000	3,730.00	26,268.00	4,406.00	26,944.00	18.12	2.57	676.00
200000	7,160.00	52,236.00	8,462.00	53,538.00	18.18	2.49	1302.00
300000	10,590.00	78,204.00	12,518.00	80,132.00	18.21	2.47	1928.00
400000	14,020.00	104,172.00	16,574.00	106,726.00	18.22	2.45	2554.00
500000	17,450.00	130,140.00	20,630.00	133,320.00	18.22	2.44	3180.00
600000	20,880.00	156,108.00	24,686.00	159,914.00	18.23	2.44	3806.00
700000	24,310.00	182,076.00	28,742.00	186,508.00	18.23	2.43	4432.00
800000	27,740.00	208,044.00	32,798.00	213,102.00	18.23	2.43	5058.00
900000	31,170.00	234,012.00	36,854.00	239,696.00	18.24	2.43	5684.00
1000000	34,600.00	259,980.00	40,910.00	266,290.00	18.24	2.43	6310.00
1100000	38,030.00	285,948.00	44,966.00	292,884.00	18.24	2.43	6936.00
1200000	41,460.00	311,916.00	49,022.00	319,478.00	18.24	2.42	7562.00
1300000	44,890.00	337,884.00	53,078.00	346,072.00	18.24	2.42	8188.00
1400000	48,320.00	363,852.00	57,134.00	372,666.00	18.24	2.42	8814.00
1500000	51,750.00	389,820.00	61,190.00	399,260.00	18.24	2.42	9440.00
1600000	55,180.00	415,788.00	65,246.00	425,854.00	18.24	2.42	10066.00
1700000	58,610.00	441,756.00	69,302.00	452,448.00	18.24	2.42	10692.00
1800000	62,040.00	467,724.00	73,358.00	479,042.00	18.24	2.42	11318.00
1900000	65,470.00	493,692.00	77,414.00	505,636.00	18.24	2.42	11944.00

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COST OF SERVICE SUMMARY
 RATE COMPARISON

CHESAPEAKE UTILITIES CORPORATION
 COMPANY: FLORIDA DIVISIONS
 DOCKET NO. 891179-GU

RATE SCHEDULE: RESIDENTIAL (PLANT CITY)

PRESENT RATES

Customer Charge
 3.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	29.32

PROPOSED RATES

Customer Charge
 6.50

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	44.194

GAS COST CENTS/THERM
 24.593

THERM USAGE INCREMENT
 5

therm usage	PRESENT		PROPOSED		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	3.00	3.00	6.50	6.50	116.67	116.67	3.50
5	4.47	5.70	8.71	9.94	95.02	74.51	4.24
10	5.93	8.39	10.92	13.38	84.08	59.44	4.99
15	7.40	11.09	13.13	16.82	77.47	51.69	5.73
20	8.86	13.78	15.34	20.26	73.05	46.98	6.47
25	10.33	16.48	17.55	23.70	69.88	43.81	7.22
30	11.80	19.17	19.76	27.14	67.50	41.53	7.96
35	13.26	21.87	21.97	30.58	65.65	39.81	8.71
40	14.73	24.57	24.18	34.01	64.16	38.47	9.45
45	16.19	27.26	26.39	37.45	62.94	37.39	10.19
50	17.66	29.96	28.60	40.89	61.93	36.51	10.94
55	19.13	32.65	30.81	44.33	61.07	35.77	11.68
60	20.59	35.35	33.02	47.77	60.34	35.15	12.42
65	22.06	38.04	35.23	51.21	59.70	34.61	13.17
70	23.52	40.74	37.44	54.65	59.14	34.15	13.91
75	24.99	43.43	39.65	58.09	58.65	33.74	14.66
80	26.46	46.13	41.86	61.53	58.21	33.38	15.40
85	27.92	48.83	44.06	64.97	57.81	33.06	16.14
90	29.39	51.52	46.27	68.41	57.46	32.78	16.89
95	30.85	54.22	48.48	71.85	57.14	32.52	17.63

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COST OF SERVICE SUMMARY
 RATE COMPARISON

CHESAPEAKE UTILITIES CORPORATION
 COMPANY: FLORIDA DIVISIONS
 DOCKET NO. 891179-GU

RATE SCHEDULE: GENERAL SERVICE (PLANT CITY)

PRESENT RATES

Customer Charge		
		8.00
Energy Charge		
Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	16.15

PROPOSED RATES

Customer Charge		
		15.00
Energy Charge		
Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	19.600

GAS COST CENTS/THERM
 24.593

THERM USAGE INCREMENT
 50

therm usage	PRESENT		PROPOSED		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	8.00	8.00	15.00	15.00	87.50	87.50	7.00
50	16.08	28.37	24.80	37.10	54.28	30.75	8.73
100	24.15	48.74	34.60	59.19	43.27	21.44	10.45
150	32.23	69.11	44.40	81.29	37.78	17.62	12.18
200	40.30	89.49	54.20	103.39	34.49	15.53	13.90
250	48.38	109.86	64.00	125.48	32.30	14.22	15.63
300	56.45	130.23	73.80	147.58	30.74	13.32	17.35
350	64.53	150.60	83.60	169.68	29.56	12.67	19.08
400	72.60	170.97	93.40	191.77	28.65	12.17	20.80
450	80.68	191.34	103.20	213.87	27.92	11.77	22.53
500	88.75	211.72	113.00	235.97	27.32	11.45	24.25
550	96.83	232.09	122.80	258.06	26.83	11.19	25.98
600	104.90	252.46	132.60	280.16	26.41	10.97	27.70
650	112.98	272.83	142.40	302.25	26.05	10.79	29.43
700	121.05	293.20	152.20	324.35	25.73	10.62	31.15
750	129.13	313.57	162.00	346.45	25.46	10.48	32.88
800	137.20	333.94	171.80	368.54	25.22	10.36	34.60
850	145.27	354.32	181.60	390.64	25.00	10.25	36.33
900	153.35	374.69	191.40	412.74	24.81	10.16	38.05
950	161.43	395.06	201.20	434.83	24.64	10.07	39.78

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COST OF SERVICE SUMMARY
RATE COMPARISON

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CHESAPEAKE UTILITIES CORPORATION
COMPANY: FLORIDA DIVISIONS
DOCKET NO. 891179-GU

RATE SCHEDULE: GENERAL SERVICE (PLANT CITY)
LARGE VOLUME

PRESENT RATES

Customer Charge
8.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	16.15

PROPOSED RATES

Customer Charge
20.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	13.554

GAS COST CENTS/THERM
24.593

THERM USAGE INCREMENT
1000

therm usage	PRESENT		PROPOSED		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	8.00	8.00	20.00	20.00	150.00	150.00	12.00
1000	169.50	415.43	155.54	401.47	(8.24)	(3.36)	-13.96
2000	331.00	822.86	291.08	782.94	(12.06)	(4.85)	-39.92
3000	492.50	1,230.29	426.62	1,164.41	(13.38)	(5.35)	-65.88
4000	654.00	1,637.72	562.16	1,545.88	(14.04)	(5.61)	-91.84
5000	815.50	2,045.15	697.70	1,927.35	(14.45)	(5.76)	-117.80
6000	977.00	2,452.58	833.24	2,308.82	(14.71)	(5.86)	-143.76
7000	1,138.50	2,860.01	968.78	2,690.29	(14.91)	(5.93)	-169.72
8000	1,300.00	3,267.44	1,104.32	3,071.76	(15.05)	(5.99)	-195.68
9000	1,461.50	3,674.87	1,239.86	3,453.23	(15.17)	(6.03)	-221.64
10000	1,623.00	4,082.30	1,375.40	3,834.70	(15.26)	(6.07)	-247.60
11000	1,784.50	4,489.73	1,510.94	4,216.17	(15.33)	(6.09)	-273.56
12000	1,946.00	4,897.16	1,646.48	4,597.64	(15.39)	(6.12)	-299.52
13000	2,107.50	5,304.59	1,782.02	4,979.11	(15.44)	(6.14)	-325.48
14000	2,269.00	5,712.02	1,917.56	5,360.58	(15.49)	(6.15)	-351.44
15000	2,430.50	6,119.45	2,053.10	5,742.05	(15.53)	(6.17)	-377.40
16000	2,592.00	6,526.88	2,188.64	6,123.52	(15.56)	(6.18)	-403.36
17000	2,753.50	6,934.31	2,324.18	6,504.99	(15.59)	(6.19)	-429.32
18000	2,915.00	7,341.74	2,459.72	6,886.46	(15.62)	(6.20)	-455.28
19000	3,076.50	7,749.17	2,595.26	7,267.93	(15.64)	(6.21)	-481.24

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 DOCKET NO. 891179-GU
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ATTACHMENT 6

CHESAPEAKE UTILITIES CORPORATION
 COMPANY: FLORIDA DIVISIONS
 DOCKET NO. 891179-GU

COST OF SERVICE SUMMARY
 RATE COMPARISON

RATE SCHEDULE: INDUSTRIAL (PLANT CITY)

PRESENT RATES

Customer Charge
 22.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	12.10

PROPOSED RATES

Customer Charge
 40.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	7.312

GAS COST CENTS/THERM
 24.593

THERM USAGE INCREMENT
 50000

therm usage	PRESENT		PROPOSED		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	22.00	22.00	40.00	40.00	81.82	81.82	18.00
50000	6,072.00	18,368.50	3,696.00	15,992.50	(39.13)	(12.94)	-2376.00
100000	12,122.00	36,715.00	7,352.00	31,945.00	(39.35)	(12.99)	-4770.00
150000	18,172.00	55,061.50	11,008.00	47,897.50	(39.42)	(13.01)	-7164.00
200000	24,222.00	73,408.00	14,664.00	63,850.00	(39.46)	(13.02)	-9558.00
250000	30,272.00	91,754.50	18,320.00	79,802.50	(39.48)	(13.03)	-11952.00
300000	36,322.00	110,101.00	21,976.00	95,755.00	(39.50)	(13.03)	-14346.00
350000	42,372.00	128,447.50	25,632.00	111,707.50	(39.51)	(13.03)	-16740.00
400000	48,422.00	146,794.00	29,288.00	127,660.00	(39.52)	(13.03)	-19134.00
450000	54,472.00	165,140.50	32,944.00	143,612.50	(39.52)	(13.04)	-21528.00
500000	60,522.00	183,487.00	36,600.00	159,565.00	(39.53)	(13.04)	-23922.00
550000	66,572.00	201,833.50	40,256.00	175,517.50	(39.53)	(13.04)	-26316.00
600000	72,622.00	220,180.00	43,912.00	191,470.00	(39.53)	(13.04)	-28710.00
650000	78,672.00	238,526.50	47,568.00	207,422.50	(39.54)	(13.04)	-31104.00
700000	84,722.00	256,873.00	51,224.00	223,375.00	(39.54)	(13.04)	-33498.00
750000	90,772.00	275,219.50	54,880.00	239,327.50	(39.54)	(13.04)	-35892.00
800000	96,822.00	293,566.00	58,536.00	255,280.00	(39.54)	(13.04)	-38286.00
850000	102,872.00	311,912.50	62,192.00	271,232.50	(39.54)	(13.04)	-40680.00
900000	108,922.00	330,259.00	65,848.00	287,185.00	(39.55)	(13.04)	-43074.00
950000	114,972.00	348,605.50	69,504.00	303,137.50	(39.55)	(13.04)	-45468.00

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ATTACHMENT 6

CHESAPEAKE UTILITIES CORPORATION
 COMPANY: FLORIDA DIVISIONS
 DOCKET NO. 891179-GU

COST OF SERVICE SUMMARY
 RATE COMPARISON

RATE SCHEDULE: INTERRUPTIBLE (PLANT CITY)

PRESENT RATES

Customer Charge
 35.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	4.49

PROPOSED RATES

Customer Charge
 350.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	4.056

GAS COST CENTS/THERM
 21.789

THERM USAGE INCREMENT
 100000

therm usage	PRESENT		PROPOSED		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	35.00	35.00	350.00	350.00	900.00	900.00	315.00
100000	4,525.00	26,314.00	4,406.00	26,195.00	(2.63)	(0.45)	-119.00
200000	9,015.00	52,593.00	8,462.00	52,040.00	(6.13)	(1.05)	-553.00
300000	13,505.00	78,872.00	12,518.00	77,885.00	(7.31)	(1.25)	-987.00
400000	17,995.00	105,151.00	16,574.00	103,730.00	(7.90)	(1.35)	-1421.00
500000	22,485.00	131,430.00	20,630.00	129,575.00	(8.25)	(1.41)	-1855.00
600000	26,975.00	157,709.00	24,686.00	155,420.00	(8.49)	(1.45)	-2289.00
700000	31,465.00	183,988.00	28,742.00	181,265.00	(8.65)	(1.48)	-2723.00
800000	35,955.00	210,267.00	32,798.00	207,110.00	(8.78)	(1.50)	-3157.00
900000	40,445.00	236,546.00	36,854.00	232,955.00	(8.88)	(1.52)	-3591.00
1000000	44,935.00	262,825.00	40,910.00	258,800.00	(8.96)	(1.53)	-4025.00
1100000	49,425.00	289,104.00	44,966.00	284,645.00	(9.02)	(1.54)	-4459.00
1200000	53,915.00	315,383.00	49,022.00	310,490.00	(9.08)	(1.55)	-4893.00
1300000	58,405.00	341,662.00	53,078.00	336,335.00	(9.12)	(1.56)	-5327.00
1400000	62,895.00	367,941.00	57,134.00	362,180.00	(9.16)	(1.57)	-5761.00
1500000	67,385.00	394,220.00	61,190.00	388,025.00	(9.19)	(1.57)	-6195.00
1600000	71,875.00	420,499.00	65,246.00	413,870.00	(9.22)	(1.58)	-6629.00
1700000	76,365.00	446,778.00	69,302.00	439,715.00	(9.25)	(1.58)	-7063.00
1800000	80,855.00	473,057.00	73,358.00	465,560.00	(9.27)	(1.58)	-7497.00
1900000	85,345.00	499,336.00	77,414.00	491,405.00	(9.29)	(1.59)	-7931.00

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**CENTRAL FLORIDA GAS COMPANY
 STAFF ADJUSTED AVERAGE RATE BASE
 PROJECTED TEST YEAR 6/91**

ATTACHMENT 7

	COMPANY PER BOOKS ADJUSTED BY STAFF TO A STAND ALONE BASIS	STAFF	
		ADJUSTMENT	ADJUSTED JURIS.
PLANT IN SERVICE	12,033,750	(248,144)	11,785,606
CWIP	302,117	(302,117)	0
AQUISITION ADJUSTMENT	514,930	(509,422)	5,508
TOTAL GROSS PLANT	<u>12,850,797</u>	<u>(1,059,683)</u>	<u>11,791,114</u>
ACCUM. DEPRECIATION	1,877,672	(23,443)	1,854,229
ACCUM. AMORTIZATION	192,785	(174,132)	18,653
CUSTOMER ADVANCES	59,068		59,068
TOTAL DEDUCTIONS	<u>2,129,525</u>	<u>(197,575)</u>	<u>1,931,950</u>
NET PLANT IN SERVICE	<u>10,721,272</u>	<u>(862,108)</u>	<u>9,859,164</u>
WORKING CAPITAL	<u>190,323</u>	<u>(104,109)</u>	<u>86,214</u>
TOTAL RATE BASE	<u>10,911,595</u>	<u>(966,217)</u>	<u>9,945,378</u>

**PLANT CITY NATURAL GAS COMPANY
 STAFF ADJUSTED AVERAGE RATE BASE
 PROJECTED TEST YEAR 6/91**

	COMPANY PER BOOKS ADJUSTED BY STAFF TO A STAND ALONE BASIS	STAFF	
		ADJUSTMENT	ADJUSTED JURIS.
PLANT IN SERVICE	2,200,524	(200,747)	1,999,777
CWIP	3,052	(3,052)	0
AQUISITION ADJUSTMENT	117,866		117,866
TOTAL GROSS PLANT	<u>2,321,442</u>	<u>(203,799)</u>	<u>2,117,643</u>
ACCUM. DEPRECIATION	449,059	(5,606)	443,453
ACCUM. AMORTIZATION	84,093	(17,731)	66,362
CUSTOMER ADVANCES	16,660		16,660
TOTAL DEDUCTIONS	<u>549,812</u>	<u>(23,337)</u>	<u>526,475</u>
NET PLANT IN SERVICE	<u>1,771,630</u>	<u>(180,462)</u>	<u>1,591,168</u>
WORKING CAPITAL	<u>107,056</u>	<u>(58,623)</u>	<u>48,433</u>
TOTAL RATE BASE	<u>1,878,686</u>	<u>(239,085)</u>	<u>1,639,601</u>

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CENTRAL FLORIDA ON A STAND ALONE BASIS
DOCKET NO. 891179-GU
COMPARATIVE NOIs
PYE 6/30/91

ATTACHMENT 8
APR. 24, 1990

ADJ NO	COMPANY PER BOOKS ADJUSTED BY STAFF TO A STAND ALONE BASIS	STAFF	
		ADJUSTS.	ADJUSTED JURIS.
OPERATING REVENUES	\$18,510,083		
CO ADJ FOR GROWTH	458,462		
FUEL REV ADJUSTMENT		(14,748,618)	
CHANGE IN UNBILLED REVS	17,313	(14,605)	
ADJ COMPANY'S GROWTH		(402,100)	
REMOVE NON-UTILITY REVS		(68,496)	
ADJ FOR BOOK DIFFERENCE		4,690	
TOTALS	<u>18,985,858</u>	<u>(15,229,129)</u>	<u>3,756,729</u>
OPERATING EXPENSES:	16,128,521		
STAFF ADJUSTMENTS		(13,950,460)	
TOTALS	<u>16,128,521</u>	<u>(13,950,460)</u>	<u>2,178,061</u>
DEPRECIATION & AMORTIZATION	572,756		
TOTALS	<u>572,756</u>	<u>(47,659)</u>	<u>525,097</u>
TAXES OTHER THAN INCOME	597,709		
	8,400		
TOTALS	<u>606,109</u>	<u>(269,881)</u>	<u>336,228</u>
CURRENT INC TAXES - FEDERAL	446,527		
ADJ FOR GROWTH	15,996		
ADJ FOR EFFECT OF ABOVE		(288,895)	
TOTALS	<u>462,523</u>	<u>(288,895)</u>	<u>173,628</u>
CURRENT INC TAXES - STATE	76,916		
ADJ FOR GROWTH	2,738		
ADJ FOR EFFECT OF ABOVE		(49,452)	
TOTALS	<u>79,654</u>	<u>(49,452)</u>	<u>30,202</u>
DEFERRED INCOME TAXES - FED	42,763	(340)	
DEFERRED INCOME TAXES - ST	10,586	(2,229)	
TOTALS	<u>53,349</u>	<u>(2,569)</u>	<u>50,780</u>
INTEREST RECONCILIATION	(71,981)	5,816	(66,165)
TOTAL OPERATING EXPENSES	<u>17,830,931</u>	<u>(14,603,100)</u>	<u>3,227,831</u>
NET OPERATING INCOME	<u>\$1,154,927</u>	<u>(\$626,029)</u>	<u>\$528,898</u>

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PLANT CITY ON A STAND ALONE BASIS
DOCKET NO. 891179-GU
COMPARATIVE NOIs
PYE 6/30/91

ATTACHMENT 9
APR. 24, 1990

ADJ NO	COMPANY PER BOOKS ADJUSTED BY STAFF TO A STAND ALONE BASIS	STAFF	
		ADJUSTS.	ADJUSTED JURIS.
OPERATING REVENUES	\$2,760,984		
CO ADJ FOR GROWTH	68,385		
FUEL REV ADJUSTMENT		(2,123,588)	
CHANGE IN UNBILLED REVS	2,656	(2,240)	
ADJ COMPANY'S GROWTH		50,750	
REMOVE NON-UTILITY REVS		(628)	
ADJ FOR BOOK DIFFERENCE		727	
TOTALS	2,832,025	(2,074,979)	757,046
OPERATING EXPENSES:	3,639,246		
STAFF ADJUSTMENTS		(3,122,012)	
TOTALS	3,639,246	(3,122,012)	517,234
DEPRECIATION & AMORTIZATION	93,239		
TOTALS	93,239	(17,366)	75,873
TAXES OTHER THAN INCOME	123,813		
	1,740		
TOTALS	125,553	(51,950)	73,603
CURRENT INC TAXES - FEDERAL	(349,377)		
ADJ FOR GROWTH	0		
ADJ FOR EFFECT OF ABOVE		358,683	
TOTALS	(349,377)	358,683	9,306
CURRENT INC TAXES - STATE	(59,806)		
ADJ FOR GROWTH	0		
ADJ FOR EFFECT OF ABOVE		61,399	
TOTALS	(59,806)	61,399	1,593
DEFERRED INCOME TAXES - FED	(17,788)		
DEFERRED INCOME TAXES - ST	(4,403)		
TOTALS	(22,191)	0	(22,191)
INTEREST RECONCILIATION	(7,736)	(10,574)	(18,310)
TOTAL OPERATING EXPENSES	3,418,928	(2,781,820)	637,108
NET OPERATING INCOME	(\$586,903)	\$706,841	\$119,938

CENTRAL FLORIDA
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

TREND RATES:	BASE YEAR PROJECTED	
	+ 1	TEST YEAR
	6/30/90	6/30/91
# 1 PAYROLL ONLY	6.00%	6.00%
# 2 CUST GRWTH X PAY	0.00%	0.00%
# 3 CUST GRWTH X INFL	6.76%	6.55%
# 4 INFLATION ONLY	4.50%	4.30%
CUSTOMER GROWTH	2.1600%	2.1600%

) FOR INFORMATIONAL PURPOSES

ACCOUNT	CFG BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
DISTRIBUTION EXPENSE				
870 Payroll-trended	56,612	60,009	63,609	1
Other trended	5,624	6,004	6,397	3
Other not trended	0	0	0	
Total	62,236	66,013	70,007	
871 Payroll-trended	782	829	879	1
Other trended	339	362	386	3
Other not trended	0	0	0	
Total	1,121	1,191	1,264	
874 Payroll-trended	49,152	52,101	55,228	1
Other trended	15,603	16,658	17,749	3
Other not trended	0	0	0	
Total	64,755	68,759	72,976	
875 Payroll-trended	206	218	231	1
Other trended	591	618	644	4
Other not trended	0	0	0	
Total	797	836	876	
876 Payroll-trended	0	0	0	1
Other trended	0	0	0	4
Other not trended	0	0	0	
Total	0	0	0	
SUB-TOTAL	\$128,909	\$136,799	\$145,123	

CENTRAL FLORIDA
 O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 10
 APRIL 24, 1990

TREND RATES:	BASE YEAR PROJECTED	
	+ 1 6/30/90	TEST YEAR 6/30/91
# 1 PAYROLL ONLY	6.00%	6.00%
# 2 CUST GRWTH X PAY	0.00%	0.00%
# 3 CUST GRWTH X INFL	6.76%	6.55%
# 4 INFLATION ONLY	4.50%	4.30%
CUSTOMER GROWTH	2.1600%	2.1600%

) FOR INFORMATIONAL PURPOSES

ACCOUNT	CFG BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
DISTRIBUTION EXPENSE				
877 Payroll-trended	0	0	0	1
Other trended	360	384	410	3
Other not trended	0	0	0	
Total	360	384	410	
878 Payroll-trended	69,232	73,386	77,789	1
Other trended	14,453	15,430	16,441	3
Other not trended	0	0	0	
Total	83,685	88,816	94,230	
879 Payroll-trended	7,400	7,844	8,315	1
Other trended	3,814	4,072	4,339	3
Other not trended	0	0	0	
Total	11,215	11,917	12,654	
880 Payroll-trended	16,937	17,953	19,030	1
Other Trended	3,206	3,350	3,494	4
Other not trended	0	0	0	
Total	20,143	21,303	22,525	
881 Payroll-trended	0	0	0	
Other trended	1,041	1,088	1,135	4
Other not trended	0	0	0	
Total	1,041	1,088	1,135	
TOTAL DISTR EXPENSES	\$245,353	\$260,307	\$276,076	

CENTRAL FLORIDA
 O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 10
 APRIL 24, 1990

TREND RATES:	BASE YEAR PROJECTED	
	+ 1 6/30/90	TEST YEAR 6/30/91
# 1 PAYROLL ONLY	6.00%	6.00%
# 2 CUST GRWTH X PAY	0.00%	0.00%
# 3 CUST GRWTH X INFL	6.76%	6.55%
# 4 INFLATION ONLY	4.50%	4.30%
CUSTOMER GROWTH	2.1600%	2.1600%

} FOR INFORMATIONAL PURPOSES

ACCOUNT	CFG BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
MAINTENANCE EXPENSE				
885 Payroll-trended	0	0	0	1
Other trended	0	0	0	3
Other not trended	0	0	0	
Total	0	0	0	
886 Payroll-trended	23	24	26	1
Other trended	4,714	4,926	5,138	4
Other not trended	0	0	0	
Total	4,737	4,951	5,164	
887 Payroll-trended	17,279	18,316	19,415	1
Other trended	21,548	23,005	24,511	3
Other not trended	0	0	0	
Total	38,827	41,320	43,926	
889 Payroll-trended	553	586	621	1
Other trended	1,645	1,756	1,871	3
Other not trended	0	0	0	
Total	2,198	2,342	2,493	
890 Payroll-trended	17,986	19,065	20,209	1
Other trended	28,999	30,959	32,987	3
Other not trended	0	0	0	
Total	46,985	50,024	53,196	
SUB-TOTAL	\$92,747	\$98,638	\$104,779	

CENTRAL FLORIDA
 O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 10
 APRIL 24, 1990

TREND RATES:	BASE YEAR PROJECTED	
	+ 1 6/30/90	TEST YEAR 6/30/91
# 1 PAYROLL ONLY	6.00%	6.00%
# 2 CUST GRWTH X PAY	0.00%	0.00%
# 3 CUST GRWTH X INFL	6.76%	6.55%
# 4 INFLATION ONLY	4.50%	4.30%
CUSTOMER GROWTH	2.1600%	2.1600%

} FOR INFORMATIONAL PURPOSES

ACCOUNT	CFG BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
MAINTENANCE EXPENSE				
891 Payroll-trended	228	242	256	1
Other trended	383	409	436	3
Other not trended	0	0	0	
Total	611	651	692	
892 Payroll-trended	7,981	8,460	8,967	1
Other trended	2,651	2,830	3,016	3
Other not trended	0	0	0	
Total	10,632	11,290	11,983	
893 Payroll-trended	6,427	6,813	7,221	1
Other trended	7,995	8,535	9,095	3
Other not trended	0	0	0	
Total	14,422	15,348	16,316	
894 Payroll-trended	4,060	4,304	4,562	1
Other trended	(4,017)	(4,289)	(4,569)	3
Other not trended	0	0	0	
Total	43	15	(8)	
TOTAL MAINT EXP	\$118,455	\$125,942	\$133,762	

CENTRAL FLORIDA
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 10
APRIL 24, 1990

TREND RATES:	BASE YEAR PROJECTED	
	+ 1 6/30/90	TEST YEAR 6/30/91
# 1 PAYROLL ONLY	6.00%	6.00%
# 2 CUST GRWTH X PAY	0.00%	0.00%
# 3 CUST GRWTH X INFL	6.76%	6.55%
# 4 INFLATION ONLY	4.50%	4.30%
CUSTOMER GROWTH	2.1600%	2.1600%

) FOR INFORMATIONAL PURPOSES

ACCOUNT	CFG BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
CUSTOMER ACCT. & COLLEC.				
901 Payroll-trended	1,930	2,046	2,169	1
Other trended	142	152	162	3
Other not trended	0	0	0	
Total	2,072	2,197	2,330	
902 Payroll-trended	26,019	27,580	29,235	1
Other trended	7,644	8,161	8,695	3
Other not trended	0	0	0	
Total	33,663	35,741	37,930	
903 Payroll-trended	110,102	116,708	123,711	1
Other trended	42,153	45,003	47,950	3
Other not trended	0	0	0	
Total	152,255	161,711	171,661	
904 Payroll-trended	0	0	0	1
Other trended	22,018	23,506	25,046	3
Other not trended	0	0	0	
Total	22,018	23,506	25,046	
907 Payroll-trended	0	0	0	
Other trended	0	0	0	3
Other not trended	0	0	0	
Total	0	0	0	
909 Payroll-trended	0	0	0	
Other trended	1,743	1,821	1,900	4
Other not trended	0	0	0	
Total	1,743	1,821	1,900	
TOTAL CUST SERV EXP	\$211,751	\$224,977	\$238,867	

CENTRAL FLORIDA
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 10
APRIL 24, 1990

TREND RATES:	BASE YEAR PROJECTED	
	+ 1	TEST YEAR
	6/30/90	6/30/91
# 1 PAYROLL ONLY	6.00%	6.00%
# 2 CUST GRWTH X PAY	0.00%	0.00%
# 3 CUST GRWTH X INFL	6.76%	6.55%
# 4 INFLATION ONLY	4.50%	4.30%
CUSTOMER GROWTH	2.1600%	2.1600%

} FOR INFORMATIONAL PURPOSES

ACCOUNT	CFG BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
SALES PROMOTION EXPENSE				
911 Payroll-trended	0	0	0	
Other trended	0	0	0	
Other not trended	0	0	0	
Total	0	0	0	
912 Payroll-trended	48,036	50,918	53,973	1
Other trended	7,126	7,447	7,767	4
Other not trended	0	0	0	
Total	55,162	58,365	61,740	
913 Payroll-trended	0	0	0	
Other trended	0	0	0	4
Other not trended	0	0	0	
Total	0	0	0	
916 Payroll-trended	782	829	879	1
Other trended	277	296	315	3
Other not trended	0	0	0	
Total	1,059	1,125	1,194	
TOTAL SELLING EXPENSES	\$56,221	\$59,489	\$62,934	

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CENTRAL FLORIDA
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 10
APRIL 24, 1990

TREND RATES:	BASE YEAR PROJECTED	
	+ 1	TEST YEAR
	6/30/90	6/30/91
# 1 PAYROLL ONLY	6.00%	6.00%
# 2 CUST GRWTH X PAY	0.00%	0.00%
# 3 CUST GRWTH X INFL	6.76%	6.55%
# 4 INFLATION ONLY	4.50%	4.30%
CUSTOMER GROWTH	2.1600%	2.1600%

) FOR INFORMATIONAL PURPOSES

ACCOUNT	CFG BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
ADMINISTRATIVE & GENERAL				
920 Payroll-trended	369,156	391,305	414,784	1
Other trended	0	0	0	
Other not trended	69,674	52,014	54,286	
Total	438,830	443,319	469,070	
921 Payroll-trended	0	0	0	
Other trended	57,272	61,144	65,148	3
Other trended	115,366	120,557	125,741	4
Other not trended	41,883	33,656	35,407	
Total	214,521	215,357	226,297	
922 Payroll-trended	0	0	0	
Other trended	(45,778)	(48,873)	(52,074)	3
Other not trended	0	0	0	
Total	(45,778)	(48,873)	(52,074)	
923 Payroll-trended	0	0	0	
Other trended	117,540	122,829	128,111	4
Other not trended	78,614	54,308	51,304	
Other not trended	53,547	0	97,180	
Total	249,701	177,137	276,595	
924 Payroll-trended	0	0	0	
Other not trended	23	0	0	
Other not trended	6,983	9,909	10,408	
Total	7,006	9,909	10,408	
925 Payroll-trended	(2,101)	(2,227)	(2,361)	1
Other trended	18,413	19,242	20,069	4
Other not trended	129,570	103,540	108,924	
Total	145,882	120,555	126,632	
SUB-TOTAL	\$1,010,162	\$917,405	\$1,056,928	

CENTRAL FLORIDA
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 10
APRIL 24, 1990

TREND RATES:	BASE YEAR PROJECTED	
	+ 1 6/30/90	TEST YEAR 6/30/91
# 1 PAYROLL ONLY	6.00%	6.00%
# 2 CUST GRWTH X PAY	0.00%	0.00%
# 3 CUST GRWTH X INFL	6.76%	6.55%
# 4 INFLATION ONLY	4.50%	4.30%
CUSTOMER GROWTH	2.1600%	2.1600%

} FOR INFORMATIONAL PURPOSES

ACCOUNT	CFG BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
ADMINISTRATIVE & GENERAL				
5 Payroll-trended	38,617	40,934	43,390	1
Other trended	0	0	0	
Other not trended	174,854	249,698	265,009	
Other not trended	29,820	0	3,200	
Total	243,291	290,632	311,599	
928 Payroll-trended	0	0	0	
Other trended	29,629	12,100	12,100	
Other not trended	0	0	0	
Total	29,629	12,100	12,100	
930 Payroll-trended	0	0	0	
Other trended	214	224	233	4
Other not trended	27,700	23,503	24,726	
Total	27,914	23,727	24,959	
931 Payroll-trended	0	0	0	
Other not trended	3,205	1,111	1,169	
Other not trended	33,389	38,346	52,375	
Total	36,594	39,457	53,544	
932 Payroll-trended	305	323	343	1
Other trended	6,376	6,663	6,949	4
Other not trended	0	0	0	
Total	6,681	6,986	7,292	
TOTAL ADMIN & GEN EXP	1,354,271	1,290,307	1,466,423	
TOTAL O&M EXPENSES	\$1,986,051	\$1,961,021	\$2,178,061	

PLANT CITY
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 11
APRIL 24, 1990

TREND RATES:	BASE YEAR + 1 6/30/90	PROJECTED TEST YEAR 6/30/91	
# 1 PAYROLL ONLY	6.00%	6.00%	
# 2 CUST GRWTH X PAY	0.00%	0.00%	
# 3 CUST GRWTH X INFL	6.76%	6.55%	
# 4 INFLATION ONLY	4.50%	4.30%	
CUSTOMER GROWTH	2.1600%	2.1600%	) FOR INFORMATIONAL PURPOSES

ACCOUNT	PCNG BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
DISTRIBUTION EXPENSE				
870 Payroll-trended	14,483	15,352	16,273	1
Other trended	7,566	8,077	8,607	3
Other not trended	0	0	0	
Total	22,049	23,429	24,880	
871 Payroll-trended	44	47	49	1
Other trended	191	204	217	3
Other not trended	0	0	0	
Total	235	251	267	
874 Payroll-trended	11,330	12,010	12,730	1
Other trended	1,903	2,032	2,165	3
Other not trended	0	0	0	
Total	13,233	14,041	14,895	
875 Payroll-trended	0	0	0	1
Other trended	(107)	(112)	(117)	4
Other not trended	0	0	0	
Total	(107)	(112)	(117)	
876 Payroll-trended	991	1,050	1,113	1
Other trended	(1,113)	(1,163)	(1,213)	4
Other not trended	0	0	0	
Total	(122)	(113)	(100)	
SUB-TOTAL	\$35,288	\$37,497	\$39,825	

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PLANT CITY
 O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 11
 APRIL 24, 1990

TREND RATES:	BASE YEAR	PROJECTED	
	+ 1	TEST YEAR	
	6/30/90	6/30/91	
# 1 PAYROLL ONLY	6.00%	6.00%	
# 2 CUST GRWTH X PAY	0.00%	0.00%	
# 3 CUST GRWTH X INFL	6.76%	6.55%	
# 4 INFLATION ONLY	4.50%	4.30%	
CUSTOMER GROWTH	2.1600%	2.1600%	} FOR INFORMATIONAL PURPOSES

ACCOUNT	PCNG BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
TRIBUTION EXPENSE				
877 Payroll-trended	11	12	12	1
Other trended	1	1	1	3
Other not trended	0	0	0	
Total	12	13	13	
878 Payroll-trended	4,469	4,737	5,021	1
Other trended	95	101	108	3
Other not trended	0	0	0	
Total	4,564	4,839	5,129	
879 Payroll-trended	68	72	76	1
Other trended	5	5	6	3
Other not trended	0	0	0	
Total	73	77	82	
880 Payroll-trended	1,323	1,402	1,487	1
Other Trended	214	224	233	4
Other not trended	0	0	0	
Total	1,537	1,626	1,720	
1 Payroll-trended	0	0	0	
Other trended	1,151	1,203	1,255	4
Other not trended	0	0	0	
Total	1,151	1,203	1,255	
TOTAL DISTR EXPENSES	\$42,625	\$45,255	\$48,025	

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PLANT CITY
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 11
APRIL 24, 1990

TREND RATES:	BASE YEAR	PROJECTED	
	+ 1 6/30/90	TEST YEAR 6/30/91	
# 1 PAYROLL ONLY	6.00%	6.00%	
# 2 CUST GRWTH X PAY	0.00%	0.00%	
# 3 CUST GRWTH X INFL	6.76%	6.55%	
# 4 INFLATION ONLY	4.50%	4.30%	
CUSTOMER GROWTH	2.1600%	2.1600%	) FOR INFORMATIONAL PURPOSES

ACCOUNT

MAINTENANCE EXPENSE

	PCNG BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
885 Payroll-trended	6,009	6,370	6,752	1
Other trended	7,207	7,694	8,198	3
Other not trended	0	0	0	
Total	13,216	14,064	14,950	
886 Payroll-trended	0	0	0	1
Other trended	(54)	(56)	(59)	4
Other not trended	0	0	0	
Total	(54)	(56)	(59)	
887 Payroll-trended	9,469	10,037	10,639	1
Other trended	10,891	11,627	12,389	3
Other not trended	0	0	0	
Total	20,360	21,664	23,028	
889 Payroll-trended	162	172	182	1
Other trended	(17)	(18)	(19)	3
Other not trended	0	0	0	
Total	145	154	163	
890 Payroll-trended	1,634	1,732	1,836	1
Other trended	497	531	565	3
Other not trended	0	0	0	
Total	2,131	2,263	2,401	
SUB-TOTAL	\$35,798	\$38,088	\$40,483	

PLANT CITY
 O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 11
 APRIL 24, 1990

TREND RATES:	BASE YEAR	PROJECTED	
	+ 1	TEST YEAR	
	6/30/90	6/30/91	
# 1 PAYROLL ONLY	6.00%	6.00%	
# 2 CUST GRWTH X PAY	0.00%	0.00%	
# 3 CUST GRWTH X INFL	6.76%	6.55%	
# 4 INFLATION ONLY	4.50%	4.30%	
CUSTOMER GROWTH	2.1600%	2.1600%	} FOR INFORMATIONAL PURPOSES

ACCOUNT	PCNG	BASE YEAR	PROJECTED	TREND
	BASE YEAR	+ 1	TEST YEAR	BASIS
				APPLIED
MAINTENANCE EXPENSE				
81 Payroll-trended	0	0	0	1
Other trended	(1,278)	(1,364)	(1,454)	3
Other not trended	0	0	0	
Total	(1,278)	(1,364)	(1,454)	
892 Payroll-trended	1,979	2,098	2,224	1
Other trended	939	1,002	1,068	3
Other not trended	0	0	0	
Total	2,918	3,100	3,292	
893 Payroll-trended	729	773	819	1
Other trended	2,565	2,738	2,918	3
Other not trended	0	0	0	
Total	3,294	3,511	3,737	
894 Payroll-trended	0	0	0	1
Other trended	4,305	4,596	4,897	3
Other not trended	0	0	0	
Total	4,305	4,596	4,897	
TOTAL MAINT EXP	\$45,037	\$47,931	\$50,955	

PLANT CITY
 O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 11
 APRIL 24, 1990

TREND RATES:	BASE YEAR	PROJECTED	
	+ 1	TEST YEAR	
	6/30/90	6/30/91	
# 1 PAYROLL ONLY	6.00%	6.00%	
# 2 CUST GRWTH X PAY	0.00%	0.00%	
# 3 CUST GRWTH X INFL	6.76%	6.55%	
# 4 INFLATION ONLY	4.50%	4.30%	
CUSTOMER GROWTH	2.1600%	2.1600%	} FOR INFORMATIONAL PURPOSES

ACCOUNT	PCNG BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
CUSTOMER ACCT. & COLLEC				
901 Payroll-trended	309	328	347	1
Other trended	18	19	20	3
Other not trended	0	0	0	
Total	327	347	368	
902 Payroll-trended	7,103	7,529	7,551	1
Other trended	680	939	1,001	3
Other not trended	0	0	0	
Total	7,983	8,469	8,552	
903 Payroll-trended	24,213	25,666	27,206	1
Other trended	18,210	19,441	20,714	3
Other not trended	0	0	0	
Total	42,423	45,107	47,920	
904 Payroll-trended	73	77	82	1
Other trended	3,203	3,420	3,644	3
Other not trended	0	0	0	
Total	3,276	3,497	3,726	
907 Payroll-trended	0	0	0	
Other trended	28	30	32	3
Other not trended	0	0	0	
Total	28	30	32	
909 Payroll-trended	0	0	0	
Other trended	960	1,003	1,046	4
Other not trended	0	0	0	
Total	960	1,003	1,046	
TOTAL CUST SERV EXP	54,997	58,452	62,073	

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PLANT CITY
 O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 11
 APRIL 24, 1990

TREND RATES:	BASE YEAR	PROJECTED	
	+ 1	TEST YEAR	
	6/30/90	6/30/91	
# 1 PAYROLL ONLY	6.00%	6.00%	
# 2 CUST GRWTH X PAY	0.00%	0.00%	
# 3 CUST GRWTH X INFL	6.76%	6.55%	
# 4 INFLATION ONLY	4.50%	4.30%	
CUSTOMER GROWTH	2.1600%	2.1600%	} FOR INFORMATIONAL PURPOSES

COUNT	PCNG	BASE YEAR	PROJECTED	TREND
		BASE YEAR	TEST YEAR	BASIS
SELLING PROMOTION EXPENSE		+ 1		APPLIED
911 Payroll-trended	0	0	0	
Other trended	0	0	0	
Other not trended	0	0	0	
Total	0	0	0	
912 Payroll-trended	28,686	30,407	32,232	1
Other trended	3,731	3,899	4,067	4
Other not trended	0	0	0	
Total	32,417	34,306	36,298	
913 Payroll-trended	0	0	0	
Other trended	1,836	1,919	2,001	4
Other not trended	0	0	0	
Total	1,836	1,919	2,001	
916 Payroll-trended	0	0	0	1
Other trended	0	0	0	3
Other not trended	0	0	0	
Total	0	0	0	
TOTAL SELLING EXPENSES	\$34,253	\$36,225	\$38,299	

PLANT CITY
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 11
APRIL 24, 1990

TREND RATES:	BASE YEAR	PROJECTED	
	+ 1	TEST YEAR	
	6/30/90	6/30/91	
# 1 PAYROLL ONLY	6.00%	6.00%	
# 2 CUST GRWTH X PAY	0.00%	0.00%	
# 3 CUST GRWTH X INFL	6.76%	6.55%	
# 4 INFLATION ONLY	4.50%	4.30%	
CUSTOMER GROWTH	2.1600%	2.1600%	) FOR INFORMATIONAL PURPOSES

ACCOUNT
ADMINISTRATIVE & GENERAL

	PCNG	BASE YEAR	PROJECTED	TREND
	BASE YEAR	+ 1	TEST YEAR	BASIS
				APPLIED
920 Payroll-trended	84,937	90,033	95,435	1
Other trended	0	0	0	
Other not trended	13,172	9,288	9,694	
Total	98,109	99,321	105,129	
921 Payroll-trended	0	0	0	
Other trended	14,064	15,015	15,998	
Other trended	16,027	16,748	17,468	
Other not trended	7,920	6,010	6,323	
Total	38,011	37,773	39,790	
922 Payroll-trended	0	0	0	3
Other trended	(4,266)	(4,554)	(4,853)	
Other not trended	0	0	0	
Total	(4,266)	(4,554)	(4,853)	
923 Payroll-trended	0	0	0	4
Other trended	25,359	26,500	27,640	
Other not trended	15,251	9,698	9,161	
Other not trended	7,085	0	13,252	
Total	47,695	36,198	50,053	
924 Payroll-trended	0	0	0	
Other not trended	0	0	0	
Other not trended	201	698	735	
Total	201	698	735	
925 Payroll-trended	65	69	73	1
Other trended	26	27	28	4
Other not trended	32,057	21,664	22,791	
Total	32,148	21,760	22,892	
SUB-TOTAL	\$211,898	\$191,196	\$213,746	

P [REDACTED] CITY
O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 11
APRIL 24, 1990

TREND RATES:	BASE YEAR	PROJECTED	
	+ 1 6/30/90	TEST YEAR 6/30/91	
# 1 PAYROLL ONLY	6.00%	6.00%	
# 2 CUST GRWTH X PAY	0.00%	0.00%	
# 3 CUST GRWTH X INFL	6.76%	6.55%	
# 4 INFLATION ONLY	4.50%	4.30%	
CUSTOMER GROWTH	2.1600%	2.1600%	) FOR INFORMATIONAL PURPOSES

ACCOUNT	PCNG BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
ADMINISTRATIVE & GENERAL				
Payroll-trended	10,274	10,890	11,544	1
Other trended	0	0	0	
Other not trended	44,694	56,560	58,865	
Other not trended	0	0	600	
Total	54,968	67,450	71,009	
928 Payroll-trended	0	0	0	
Other trended	0	24,200	24,200	
Other not trended	0	0	0	
Total	0	12,100	12,100	
930 Payroll-trended	0	0	0	
Other trended	500	523	545	4
Other not trended	5,221	4,197	4,415	
Total	5,721	4,720	4,960	
931 Payroll-trended	0	0	0	
Other not trended	616	648	682	
Other not trended	14,633	9,727	12,493	
Total	15,249	10,375	13,175	
932 Payroll-trended	754	799	847	1
Other trended	1,876	1,960	2,045	4
Other not trended	0	0	0	
Total	2,630	2,760	2,892	
TOTAL ADMIN & GEN EXP	290,466	288,601	317,882	
TOTAL O&M EXPENSES	\$467,378	\$476,463	\$517,234	

CHESAPEAKE UTILITIES CORPORATION
PLANT CITY
COST OF CAPITAL - 13 MONTH AVERAGE
PROJECTED TEST YEAR ENDING 6-30-91
STAFF POSITION

CAPITAL COMPONENT	COMPANY ASSUMED	COMPANY RATIO	ADJ FOR INV CAP*	RATE BASE ADJUSTMENT SPECIFIC	ADJUSTMENT PRORATA	STAFF ADJUSTED	RATIO	% COST RATE	% WEIGHTED COST
DIVISION CAPITAL	780,611	0.5146	700,892	(30,300)	125,004	795,597	0.4852	12.80	6.2110
LONG TERM DEBT - VARIABLE	214,949	0.1417	265,514		49,494	315,008	0.1921	8.29	1.5927
LONG TERM DEBT - FIXED	238,006	0.1569	293,934		54,792	348,726	0.2127	10.18	2.1652
SHORT TERM DEBT	84,645	0.0558	57,869		10,787	68,657	0.0419	11.08	0.4640
CUSTOMER DEPOSITS	42,474	0.0280	42,474		7,918	50,391	0.0307	8.48	0.2606
DEFERRED INCOME TAXES	95,415	0.0629	95,415	(104,640)	(1,720)	(10,945)	-0.0067	0.00	0.0000
INVESTMENT TAX CREDITS	60,829	0.0401	60,829		11,339	72,168	0.0440	0.00	0.0000
TOTAL	1,516,927	1.0000	1,516,927	(134,940)	257,615	1,639,602	1.0000		10.6935

* Adjusted for allocation of consolidated investor capital.

ATTACHMENT 12

CHESAPEAKE UTILITIES CORPORATION
 CENTRAL FLORIDA
 COST OF CAPITAL - 13 MONTH AVERAGE
 PROJECTED TEST YEAR ENDING 6-30-91
 STAFF POSITION

CAPITAL COMPONENT	COMPANY ASSUMED	COMPANY ADJ FOR RATIO	INV CAP*	RATE BASE ADJUSTMENT		STAFF ADJUSTED	RATIO	%	%
				SPECIFIC	PRORATA			COST RATE	WEIGHTED COST
DIVISION CAPITAL	5,801,268	0.5146	5,208,823		(640,374)	4,568,448	0.4594	12.80	5.8797
LONG TERM DEBT - VARIABLE	1,597,434	0.1417	1,973,220		(242,588)	1,730,632	0.1740	8.29	1.4426
LONG TERM DEBT - FIXED	1,768,789	0.1569	2,184,434		(268,555)	1,915,879	0.1926	10.18	1.9611
SHORT TERM DEBT	629,053	0.0558	430,068		(52,873)	377,196	0.0379	11.08	0.4202
CUSTOMER DEPOSITS	315,654	0.0280	315,654		(38,807)	276,847	0.0278	8.48	0.2361
DEFERRED INCOME TAXES	709,094	0.0629	709,094	66,100	(95,303)	679,891	0.0684	0.00	0.0000
INVESTMENT TAX CREDITS	452,061	0.0401	452,061		(55,577)	396,485	0.0399	0.00	0.0000
TOTAL	11,273,354	1.0000	11,273,354	66,100	(1,394,076)	9,945,378	1.0000		9.9397

* Adjusted for allocation of consolidated investor capital.

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CENTRAL FLORIDA ON A STAND ALONE BASIS
 DOCKET NO. 891179-GU
 PROJECTED TEST YEAR INCREASE
 PTY 6/30/91

ATTACHMENT 14
 APR. 24, 1990

	STAFF	
RATE BASE (AVERAGE)	\$9,945,378	
RATE OF RETURN	X 9.9400%	
REQUIRED NOI	<u>\$988,571</u>	
Operating Revenues	\$3,756,729	
Operating Expenses:		
Operation & Maintenance	2,178,061	
Depreciation & Amortization	525,097	
Taxes Other Than Income Taxes	336,228	
Current Income Taxes - Federal	173,628	
- State	30,202	
Deferred Income Taxes	50,780	
Interest Reconciliation	(66,165)	
Total Operating Expenses	<u>3,227,831</u>	
ACHIEVED NOI	<u>\$528,898</u>	
NOI DEFICIENCY (Required - Achieved)	\$459,672	
NOI MULTIPLIER	X 1.6340	
REVENUE INCREASE	<u>\$751,105</u>	

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PLANT CITY ON A STAND ALONE BASIS
 DOCKET NO. 891179-GU
 PROJECTED TEST YEAR INCREASE
 PTY 6/30/91

ATTACHMENT 15
 APR. 24, 1990

	STAFF	
RATE BASE (AVERAGE)	\$1,639,602	
RATE OF RETURN	X 10.7000%	
REQUIRED NOI	<u>\$175,437</u>	
Operating Revenues	\$757,046	
Operating Expenses:		
Operation & Maintenance	517,234	
Depreciation & Amortization	75,873	
Taxes Other Than Income Taxes	73,603	
Current Income Taxes - Federal	9,306	
- State	1,593	
Deferred Income Taxes	(22,191)	
Interest Reconciliation	(18,310)	
Total Operating Expenses	<u>637,108</u>	
ACHIEVED NOI	<u>\$119,938</u>	
NOI DEFICIENCY (Required - Achieved)	\$55,500	
NOI MULTIPLIER	X 1.6340	
REVENUE INCREASE	<u>\$90,686</u>	

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ATTACHMENT 16

COST OF SERVICE SUMMARY

PROPOSED RATE DESIGN

CHESAPEAKE UTILITIES CORPORATION

COMPANY NAME: CENTRAL FLORIDA

DOCKET NO. 891179-GU

	<u>TOTAL</u>	<u>RESIDENTIAL</u>	<u>COMMERCIAL</u>	<u>COMMERCIAL</u>		
				<u>LARGE VOL.</u>	<u>INDUSTRIAL</u>	<u>INTERRUPT</u>
<u>PRESENT RATES (projected test year)</u>						
GAS SALES (due to growth)	3,721,329	908,374	705,611	115,514	222,514	1,769,315
OTHER OPERATING REVENUE	32,962	19,777	13,185	0	0	0
TOTAL	3,754,291	928,151	718,796	115,514	222,514	1,769,315
RATE OF RETURN	5.43%	-13.81%	6.65%	-8.18%	-11.21%	34.13%
INDEX	1	-3	1	-2	-2	6
<u>PROPOSED RATES</u>						
GAS SALES	4,454,247	1,178,046	914,083	150,186	289,302	1,924,630
OTHER OPERATING REVENUE	51,150	30,690	20,460	0	0	0
TOTAL	4,505,397	1,208,736	934,543	150,186	289,302	1,924,630
TOTAL REVENUE INCREASE	751,106	278,585	215,747	34,672	66,788	155,315
PERCENT INCREASE	20.01%	30.02%	30.02%	30.01%	30.01%	8.78%
RATE OF RETURN	9.94%	-1.43%	13.47%	-0.17%	-3.87%	27.81%
INDEX	1	0	1	0	0	3

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CHESAPEAKE UTILITIES CORPORATION
 COMPANY NAME: CENTRAL FLORIDA
 DOCKET NO. 891179-GU

COST OF SERVICE SUMMARY
 CALCULATION OF PROPOSED RATES

ATTACHMENT 16

	COMMERCIAL					
	TOTAL	RESIDENTIAL	COMMERCIAL	LARGE VOL.	INDUSTRIAL	INTERRUPT
PROPOSED TOTAL TARGET REVENUES	4,505,397	1,200,736	934,543	150,188	289,302	1,924,630
LESS: OTHER OPERATING REVENUE	51,150	30,690	20,400	0	0	0
LESS: CUSTOMER CHARGE REVENUES						
PROPOSED CUSTOMER CHARGES		\$6.50	\$15.00	\$20.00	\$40.00	\$350.00
TIMES-NUMBER OF BILLS	76,409	67,375	8,392	203	223	216
EQUALS: CUSTOMER CHARGE REVENUES	652,398	437,938	125,880	4,060	8,920	75,600
LESS: OTHER NON-THERM-RATE REVENUES						
EQUALS: PER-THERM TARGET REVENUES	3,801,850	738,109	788,203	146,126	280,382	1,849,030
DIVIDED BY: NUMBER OF THERMS	59,863,866	1,514,647	3,438,952	1,084,930	4,196,025	49,629,312
EQUALS: PER-THERM RATES(UNRNDED)		0.487314	0.229199	0.134687	0.066821	0.037257
PER-THERM RATES(RNDED)		0.48731	0.22920	0.13469	0.06682	0.03726
PER-THERM-RATE REVENUES(RNDED RATES)	3,802,006	738,103	788,208	146,129	280,378	1,849,188
<u>SUMMARY: PROPOSED TARIFF RATES</u>						
CUSTOMER CHARGES		\$6.50	\$15.00	\$20.00	\$40.00	\$350.00
ENERGY CHARGES						
NON-GAS (CENTS PER THERM)		48.731	22.920	13.469	6.682	3.726
PURCHASED GAS ADJUSTMENT		25.342	25.342	25.342	25.342	22.538
TOTAL (INCLUDING PGA)		74.073	48.262	38.811	32.024	26.264
<u>SUMMARY: PRESENT TARIFF RATES</u>						
CUSTOMER CHARGES		\$5.00	\$10.00	\$10.00	\$20.00	\$300.00
ENERGY CHARGES						
NON-GAS (CENTS PER THERM)		37.38	18.02	10.43	5.19	3.43
PURCHASED GAS ADJUSTMENT		25.342	25.342	25.342	25.342	22.538
TOTAL (INCLUDING PGA)		62.722	43.362	35.772	30.532	25.968
<u>SUMMARY: OTHER OPERATING REVENUE</u>						
		<u>PRESENT</u>		<u>PROPOSED</u>		
	<u>CHARGE</u>	<u>REVENUE</u>	<u>CHARGE</u>	<u>REVENUE</u>		
INITIAL CONNECTION	\$16.50	\$32,962.00	\$22.00	\$44,000.00		
RECONNECTION	\$16.50	\$0.00	\$22.00	\$0.00		
CHANGE OF ACCOUNT	\$0.00	\$0.00	\$10.00	\$3,150.00		
BILL COLLECTION IN LIEU OF DISCONNECTION	\$0.00	\$0.00	\$9.00	\$4,000.00		
RETURNED CHECK CHARGE	\$10.00	\$1,613.00	\$15.00	\$1,613.00		

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

ATTACHMENT 16

CHESAPEAKE UTILITIES CORPORATION
 COMPANY NAME: CENTRAL FLORIDA
 DOCKET NO. 891179-GU

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT	0		0		100% capacity
INTANGIBLE PLANT:	35347		35347		"
PRODUCTION PLANT	0		0		"
DISTRIBUTION PLANT:					
374 Land and Land Rights	6283		6283		"
375 Structures and Improvements	175423		175423		"
376 Mains	7068952		7068952		"
377 Comp.Sta.Eq.	0		0		"
378 Meas.& Reg.Sta.Eq.-Gen	120851		120851		"
379 Meas.& Reg.Sta.Eq.-CG	215604		215604		"
380 Services	1404479	1404479			100% customer
381-382 Meters	925024	925024			"
383-384 House Regulators	323323	323323			"
385 Industrial Meas.& Reg.Eq.	448090		448090		100% capacity
386 Property on Customer Premises	0	0	0	0	ac 374-385
387 Other Equipment	67134	16663	50471	0	ac 374-386
Total Distribution Plant	10755163	2669489	8085674	0	10755163
GENERAL PLANT:	995096	497548	497548		50% customer,50%, capacity
PLANT ACQUISITIONS:	5508		5508		100% capacity
GAS PLANT FOR FUTURE USE:	0		0		"
CWIP:	0	0	0	0	dist.plant
TOTAL PLANT	11791114	3167037	8624077	0	11791114 checksum

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ATTACHMENT 16

COST OF SERVICE SUMMARY
 RATE COMPARISON

CHESAPEAKE UTILITIES CORPORATION
 COMPANY: FLORIDA DIVISIONS
 DOCKET NO. 891179-GU

RATE SCHEDULE: RESIDENTIAL (CENTRAL FLORIDA)
 ** Stand Alone **

PRESENT RATES

Customer Charge
 5.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	37.38

PROPOSED RATES

Customer Charge
 6.50

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	48.731

GAS COST CENTS/THERM
 25.342

THERM USAGE INCREMENT
 5

therm usage	PRESENT		PROPOSED		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	5.00	5.00	6.50	6.50	30.00	30.00	1.50
5	6.87	8.14	8.94	10.20	30.10	25.41	2.07
10	8.74	11.27	11.37	13.91	30.16	23.38	2.64
15	10.61	14.41	13.81	17.61	30.19	22.23	3.20
20	12.48	17.54	16.25	21.31	30.22	21.49	3.77
25	14.35	20.68	18.68	25.02	30.24	20.98	4.34
30	16.21	23.82	21.12	28.72	30.25	20.60	4.91
35	18.08	26.95	23.56	32.43	30.27	20.31	5.47
40	19.95	30.09	25.99	36.13	30.27	20.08	6.04
45	21.82	33.22	28.43	39.83	30.28	19.89	6.61
50	23.69	36.36	30.87	43.54	30.29	19.73	7.18
55	25.56	39.50	33.30	47.24	30.29	19.60	7.74
60	27.43	42.63	35.74	50.94	30.30	19.49	8.31
65	29.30	45.77	38.18	54.65	30.30	19.40	8.88
70	31.17	48.91	40.61	58.35	30.31	19.31	9.45
75	33.04	52.04	43.05	62.05	30.31	19.24	10.01
80	34.90	55.18	45.48	65.76	30.31	19.18	10.58
85	36.77	58.31	47.92	69.46	30.32	19.12	11.15
90	38.64	61.45	50.36	73.17	30.32	19.07	11.72
95	40.51	64.59	52.79	76.87	30.32	19.02	12.28

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CHESAPEAKE UTILITIES CORPORATION
 COMPANY NAME: CENTRAL FLORIDA
 DOCKET NO. 891179-GU

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

ATTACHMENT 16

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT:	0	0	0	0	related plant
INTANGIBLE PLANT:	14017	0	14017	0	rel.plant account
PRODUCTION PLANT	0		0		
DISTRIBUTION PLANT:					
375 Structures and Improvements	38161	0	38161	0	"
376 Mains	1266673	0	1266673	0	"
377 Compressor Sta. Eq.	0	0	0	0	"
378 Meas. & Reg. Sta. Eq.-Gen	11776	0	11776	0	"
379 Meas. & Reg. Sta. Eq.-CG	29867	0	29867	0	"
380 Services	130455	130455	0	0	"
381-382 Meters	178397	178397	0	0	"
383-384 House Regulators	42625	42625	0	0	"
385 Indust.Meas. & Reg. Sta. Eq.	32564	0	32564	0	"
386 Property on Customer Premises	0	0	0	0	"
387 Other Equipment	10947	2717	8230	0	"
Total A.D. on Dist. Plant	1741465	354194	1387271	0	1741465 checksum
GENERAL PLANT:	113417	56709	56709	0	general plant
PLANT ACQUISITIONS:	4636	0	4636	0	plant acquisitions
RETIREMENT WORK IN PROGRESS:	-653	-162	-491	0	distribution plant
TOTAL ACCUMULATED DEPRECIATION	1872882	410741	1462141	0	1872882 checksum
NET PLANT (Plant less Accum.Dep.)	9918232	2756296	7161936	0	9918232 checksum
less: CUSTOMER ADVANCES	-59068	-29534	-29534		50% cust 50% cap
plus: WORKING CAPITAL	86214	57037	26173	3004	oper. and maint. exp.
equals: TOTAL RATE BASE	9945378	2783800	7158575	3004	9945378 checksum

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

ATTACHMENT 16

CHESAPEAKE UTILITIES CORPORATION
COMPANY NAME: CENTRAL FLORIDA
DOCKET NO. 891179-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.	70007	43849	26158	0	ac 871-879
871 Dist. Load Dispatch	1264		1264		100% capacity
872 Compr. Sta. Lab. & Ex.	0	0	0	0	ac 377
873 Compr. Sta. Fuel & Power	0				100% commodity
874 Mains and Services	72976	12096	60880	0	ac376+ac380
875 Meas. & Reg. Sta. Eq.-Gen	876	0	876	0	ac 378
876 Meas. & Reg. Sta. Eq.-Ind.	0	0	0	0	ac 385
877 Meas. & Reg. Sta. Eq.-CG	410	0	410	0	ac 379
878 Meter and House Reg.	94230	94230	0	0	ac381+ac383
879 Customer Instal.	0	0	0	0	ac 386
880 Other Expenses	35179	16758	18421	0	ac 387
881 Rents	1135		1135		100% capacity
885 Maintenance Supervision	0	0	0	0	ac886-894
886 Maint. of Struct. and Improv.	5164	0	5164	0	ac375
887 Maintenance of Mains	43926	0	43926	0	ac376
888 Maint. of Comp. Sta. Eq.	0	0	0	0	ac 377
889 Maint. of Meas. & Reg. Sta. Eq.-G	2493	0	2493	0	ac 378
890 Maint. of Meas. & Reg. Sta. Eq.-I	53196	0	53196	0	ac 385
891 Maint. of Meas. & Reg. Sta. Eq.-CG	692	0	692	0	ac 379
892 Maintenance of Services	11983	11983	0	0	ac 380
893 Maint. of Meters and House Reg.	16316	16316	0	0	ac381-383
894 Maint. of Other Equipment	-8	-2	-6	0	ac387
Total Distribution Expenses	409839	195229	214610	0	409839 che
CUSTOMER ACCOUNTS:					
901 Supervision	2330	2330			100% customer
902 Meter-Reading Expense	37930	37930			"
903 Records and Collection Exp.	171661	171661			"
904 Uncollectible Accounts	25046			25046	100% commodity
905 Misc. Expenses	0	0			100% customer
Total Customer Accounts	236967	211921	0	25046	
(907-910) CUSTOMER SERV. & INFO. EXP.	1900	1900			"
(911-916) SALES EXPENSE	62934	62934			"
(932) MAINT. OF GEN. PLANT	7292	3646	3646	0	general plant
(920-931) ADMINISTRATION AND GENERAL	1459131	965331	442967	50833	0 O&M excl. A&G
TOTAL O&M EXPENSE	2178063	1440961	661223	75879	2178063 che

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

ATTACHMENT 16

CHESAPEAKE UTILITIES CORPORATION
COMPANY NAME: CENTRAL FLORIDA
DOCKET NO. 891179-GU

DEPRECIATION AND AMORTIZATION EXPENSE:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
Depreciation Expense	451524	125479	326045	0		net plant
Amort. of Other Gas Plant	71136		71136			100% capacity
Amort. of Property Loss	0		0			100% capacity
Amort. of Limited-term Inv.	0	0	0	0		intangible plan
Amort. of Acquisition Adj.	2437	655	1782	0		intan/dist/gen
Amort. of Conversion Costs	0			0		100% commodity
Total Deprec. and Amort. Expense	525097	126134	398963	0	0	525097 che
TAXES OTHER THAN INCOME TAXES:						
Revenue Related	81966				81966	100% revenue
Other	265907	73896	192011	0		net plant
Total Taxes other than Income Taxes	347873	73896	192011	0	81966	
REV.CRDT TO COS(NEG.OF OTHR OPR.REV)	-51150	-51150				100% customer
RETURN (REQUIRED NOI)	988578	276712	711568	299		rate base
INCOME TAXES	465786	130378	335268	141	0	return(noi)
TOTAL OVERALL COST OF SERVICE	4454247	1996931	2299032	76318	81966	4454247 che

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SCHEDULE - C (COST OF SERVICE)

ATTACHMENT 16

CHESAPEAKE UTILITIES CORPORATION
 COMPANY NAME: CENTRAL FLORIDA
 DOCKET NO. 891179-GU

CUSTOMER COSTS	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT
No. of Customers	6367	5615	699	17	19	18
Weighting	NA	1	2	19	19	44
Weighted No. of Customers	8480	5615	1399	321	353	792
Allocation Factors	1	0.662116611	0.16494196	0.037904026	0.04163841	0.0933398
CAPACITY COSTS						
Peak & Avg. Month Sales Vol.(therms)	5705639	184341	328164	102008	366143	4724983
Allocation Factors	1	0.032308563	0.05751573	0.017878453	0.06417212	0.828125
MAIN ALLOCATION DOLLARS	5802279	781337	1390936	432365	1551912	1645729
Allocation Factors	1	0.134660322	0.23972241	0.074516413	0.26746591	0.283634
COMMODITY COSTS						
Annual Sales Vol.(therms)	59863866	1514647	3438952	1084930	4196025	49629312
Allocation Factors	1	0.025301523	0.05744620	0.018123286	0.07009278	0.829036
REVENUE-RELATED COSTS						
Tax on Cust.Cap.& Commod.	71050	26226	13007	3730	10378	17709
Allocation Factors	1	0.369115570	0.18306823	0.052501937	0.14607237	0.249241

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CHESAPEAKE UTILITIES CORPORATION COMPANY NAME: CENTRAL FLORIDA DOCKET NO. 891179-GU	SCHEDULE - D (COST OF SERVICE) ALLOCATION OF RATE BASE TO CUSTOMER CLASSES					ATTACHMENT 16
	RATE BASE BY CUSTOMER CLASS	TOTAL RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT
DIRECT AND SPECIAL ASSIGNMENTS:						
Customer						
Meters	746627	494354	123150	28300	31088	69734
House Regulators	280698	280698	0	0	0	0
Services	1274024	843552	210140	48291	53048	118993
All Other	482451	319439	79576	18287	20088	45060
Total	2783800	1938043	412867	94878	104225	233787
Capacity						
Industrial Meas. & Reg. Sta. Eq.	415526	0	0	8162	29297	378067
Meas. & Reg. Sta. Eq. - Gen.	109075	3524	6274	1950	7000	90328
Mains	5802279	781337	1390936	432365	1551912	1645729
All Other	831695	26871	47836	14869	53372	688747
Total	7158575	811732	1445045	457347	1641580	2802871
Commodity						
Account #	0	0	0	0	0	0
Account #	0	0	0	0	0	0
Account #	0	0	0	0	0	0
All Other	3004	76	173	54	211	2490
Total	3004	76	173	54	211	2490
TOTAL	9945378	2749851	1858084	552279	1746016	3039148

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

ATTACHMENT 16

CHESAPEAKE UTILITIES CORPORATION
 COMPANY NAME: CENTRAL FLORIDA
 DOCKET NO. 891179-GU

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT
Customer	0	0	0	0	0	0
Capacity	0	0	0	0	0	0
Commodity	0	0	0	0	0	0
Revenue	0	0	0	0	0	0
Total	0	0	0	0	0	0
OPERATIONS AND MAINTENANCE EXPENSE:						
DIRECT AND SPECIAL ASSIGNMENTS:						
Customer						
878 Meters and House Regulators	94230	62391	15542	3572	3924	8801
893 Maint. of Meters & House Reg.	16316	10803	2691	618	679	1524
874 Mains & Services	12096	8009	1995	458	504	1130
892 Maint. of Services	11983	7934	1976	454	499	1119
All Other	1306336	864947	215470	49515	54394	122010
Total	1440961	954084	237675	54618	59999	134584
Capacity						
876 Measuring & Reg. Sta. Eq.- I	0	0	0	0	0	0
890 Maint. of Meas. & Reg. Sta. Eq.-I	53196	0	0	0	3826	49370
874 Mains and Services	60880	8198	14594	4537	16283	17268
887 Maint. of Mains	43926	5915	10530	3273	11749	12459
All Other	503221	67764	120633	37498	134594	142731
Total	661223	81877	145758	45308	166452	221828
Commodity						
Account #	0	0	0	0	0	0
Account #	0	0	0	0	0	0
Account #	0	0	0	0	0	0
All Other	75879	1920	4359	1375	5319	62906
Total	75879	1920	4359	1375	5319	62906
TOTAL O&M	2178063	1037881	387792	101301	231770	419319
DEPRECIATION EXPENSE:						
Customer	125479	83082	20697	4756	5225	11720
Capacity	326045	43905	78160	24296	87206	92478
Total	451524	126987	98857	29052	92431	104197
AMORT. OF GAS PLANT:						
Capacity	71136	2298	4091	1272	4565	58910
AMORT. OF PROPERTY LOSS:						
Capacity	0	0	0	0	0	0
AMORT OF LIMITED TERM INVEST.						
Capacity	0	0	0	0	0	0
AMORT. OF ACQUISITION ADJ.:						
Customer	655	434	108	25	27	61
Capacity	1782	58	103	32	114	1476
Total	2437	491	211	57	142	1537
RT. OF CONVERSION COSTS:						
Commodity	0	0	0	0	0	0

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CHESAPEAKE UTILITIES CORPORATION COMPANY NAME: CENTRAL FLORIDA DOCKET NO. 891179-GU	SCHEDULE - E (COST OF SERVICE) ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES (Page 2 of 2)					ATTACHMENT 16
	TOTAL RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT	
TAXES OTHER THAN INCOME TAXES:						
Customer	73896	48928	12189	2801	3077	6902
Capacity	192011	25856	46029	14308	51356	54461
Subtotal	265907	74784	58218	17109	54433	61363
Revenue	81966	30255	15005	4303	11973	20429
Total	347873	105039	73223	21412	66406	81792
RETURN (NOI)						
Customer	276712	192643	41039	9431	10360	23239
Capacity	711568	80687	143639	45461	163174	278607
Commodity	299	8	17	5	21	248
Total	988578	273337	184695	54897	173555	302094
INCOME TAXES						
Customer	130378	90767	19336	4444	4881	10949
Capacity	335268	38017	67678	21420	76882	131271
Commodity	141	4	8	3	10	117
Total	465786	128788	87022	25866	81774	142337
REVENUE CREDITED TO COS:						
Customer	-51150	-30690	-20460	0	0	0
TOTAL COST OF SERVICE:						
Customer	1996931	1339248	310584	76075	83570	187455
Capacity	2299032	272698	485458	152095	549750	839030
Commodity	76318	1931	4384	1383	5349	63270
Subtotal	4372281	1613877	800426	229553	638669	1089756
Revenue	81966	30255	15005	4303	11973	20429
Total	4454247	1644132	815431	233857	650642	1110185

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

ATTACHMENT 16

CHESAPEAKE UTILITIES CORPORATION
 COMPANY NAME: CENTRAL FLORIDA
 DOCKET NO. 891179-GU

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT
REVENUES: (projected test year)						
Gas Sales (due to growth)	3,721,329	908,374	705,611	115,514	222,514	1,769,315
Other Operating Revenue	32,962	19,777	13,185	0	0	0
Total	3,754,291	928,151	718,796	115,514	222,514	1,769,315
EXPENSES:						
Purchased Gas Cost	0	0	0	0	0	0
O&M Expenses	2,178,063	1,037,881	387,792	101,301	231,770	419,319
Depreciation Expenses	451,524	126,987	98,857	29,052	92,431	104,197
Amortization Expenses	73,573	2,789	4,302	1,328	4,707	60,446
Taxes Other Than Income--Fixed	265,907	74,784	58,218	17,109	54,433	61,363
Taxes Other Than Income--Revenue	69,775	17,032	13,230	2,166	4,172	33,175
Total Expes excl. Income Taxes	3,038,842	1,259,474	562,399	150,957	387,513	678,500
INCOME TAXES:	175,460	48,514	32,781	9,744	30,804	53,618
NET OPERATING INCOME:	539,989	(379,837)	123,616	(45,186)	(195,802)	1,037,197

RATE BASE:	9,945,378	2,749,851	1,858,084	552,279	1,746,016	3,039,148
RATE OF RETURN	0.054295	-0.138130	0.066529	-0.081817	-0.112142	0.341279

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CHESAPEAKE UTILITIES CORPORATION
 COMPANY NAME: CENTRAL FLORIDA
 DOCKET NO. 891179-GU

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

ATTACHMENT 16

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT
REVENUES:						
Gas Sales	4,454,247	1,176,046	914,083	150,186	289,302	1,924,630
Other Operating Revenue	51,150	30,690	20,460	0	0	0
Total	4,505,397	1,206,736	934,543	150,186	289,302	1,924,630
EXPENSES:						
Purchased Gas Cost	0	0	0	0	0	0
O&M Expenses	2,178,063	1,037,881	387,792	101,301	231,770	419,319
Depreciation Expenses	451,524	126,987	98,857	29,052	92,431	104,197
Amortization Expenses	73,573	2,789	4,302	1,328	4,707	60,446
Taxes Other Than Income--Fixed	265,907	74,784	58,218	17,109	54,433	61,363
Taxes Other Than Income--Revenue	81,966	22,051	17,139	2,816	5,424	36,087
Total Expeses excl. Income Taxes	3,051,033	1,264,493	566,308	151,607	388,765	681,412
PRE TAX NOI:	1,454,364	(57,757)	368,235	(1,421)	(99,463)	1,243,218
INCOME TAXES:	465,786	(18,498)	117,934	(455)	(31,855)	398,163
NET OPERATING INCOME:	988,578	(39,259)	250,301	(966)	(67,608)	845,055

TE BASE:	9,945,378	2,749,851	1,858,084	552,279	1,746,016	3,039,148
TE OF RETURN	0.099401	-0.014277	0.134709	-0.001748	-0.038721	0.278057

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ATTACHMENT 16

CHESAPEAKE UTILITIES CORPORATION
 COMPANY: FLORIDA DIVISIONS
 DOCKET NO. 891179-GU

COST OF SERVICE SUMMARY
 RATE COMPARISON

RATE SCHEDULE: RESIDENTIAL ANNUAL (CENTRAL FLORIDA)
 ** Stand Alone **

PRESENT RATES

Customer Charge
 5.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	37.38

PROPOSED RATES

Customer Charge
 6.50

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	48.731

GAS COST CENTS/THERM
 25.342

THERM USAGE INCREMENT
 5

therm usage	PRESENT		PROPOSED		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	5.00	5.00	6.50	6.50	30.00	30.00	1.50
5	6.87	8.14	8.94	10.20	30.10	25.41	2.07
10	8.74	11.27	11.37	13.91	30.16	23.38	2.64
15	10.61	14.41	13.81	17.61	30.19	22.23	3.20
20	12.48	17.54	16.25	21.31	30.22	21.49	3.77
25	14.35	20.68	18.68	25.02	30.24	20.98	4.34
30	16.21	23.82	21.12	28.72	30.25	20.60	4.91
35	18.08	26.95	23.56	32.43	30.27	20.31	5.47
40	19.95	30.09	25.99	36.13	30.27	20.08	6.04
45	21.82	33.22	28.43	39.83	30.28	19.89	6.61
50	23.69	36.36	30.87	43.54	30.29	19.73	7.18
55	25.56	39.50	33.30	47.24	30.29	19.60	7.74
60	27.43	42.63	35.74	50.94	30.30	19.49	8.31
65	29.30	45.77	38.18	54.65	30.30	19.40	8.88
70	31.17	48.91	40.61	58.35	30.31	19.31	9.45
75	33.04	52.04	43.05	62.05	30.31	19.24	10.01
80	34.90	55.18	45.48	65.76	30.31	19.18	10.58
85	36.77	58.31	47.92	69.46	30.32	19.12	11.15
90	38.64	61.45	50.36	73.17	30.32	19.07	11.72
95	40.51	64.59	52.79	76.87	30.32	19.02	12.28

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ATTACHMENT 16

CHESAPEAKE UTILITIES CORPORATION
 COMPANY: FLORIDA DIVISIONS
 DOCKET NO. 891179-GU

COST OF SERVICE SUMMARY
 RATE COMPARISON

RATE SCHEDULE: GENERAL SERVICE (CENTRAL FLORIDA)
 ** Stand Alone **

PRESENT RATES

Customer Charge
 10.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	18.02

PROPOSED RATES

Customer Charge
 15.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	22.920

GAS COST CENTS/THERM
 25.342

THERM USAGE INCREMENT
 .50

therm usage	PRESENT		PROPOSED		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	10.00	10.00	15.00	15.00	50.00	50.00	5.00
50	19.01	31.68	26.46	39.13	39.19	23.52	7.45
100	28.02	53.36	37.92	63.26	35.33	18.55	9.90
150	37.03	75.04	49.38	87.39	33.35	16.46	12.35
200	46.04	96.72	60.84	111.52	32.15	15.30	14.80
250	55.05	118.41	72.30	135.66	31.34	14.57	17.25
300	64.06	140.09	83.76	159.79	30.75	14.06	19.70
350	73.07	161.77	95.22	183.92	30.31	13.69	22.15
400	82.08	183.45	106.68	208.05	29.97	13.41	24.60
450	91.09	205.13	118.14	232.18	29.70	13.19	27.05
500	100.10	226.81	129.60	256.31	29.47	13.01	29.50
550	109.11	248.49	141.06	280.44	29.28	12.86	31.95
600	118.12	270.17	152.52	304.57	29.12	12.73	34.40
650	127.13	291.85	163.98	328.70	28.99	12.63	36.85
700	136.14	313.53	175.44	352.83	28.87	12.53	39.30
750	145.15	335.22	186.90	376.97	28.76	12.45	41.75
800	154.16	356.90	198.36	401.10	28.67	12.38	44.20
850	163.17	378.58	209.82	425.23	28.59	12.32	46.65
900	172.18	400.26	221.28	449.36	28.52	12.27	49.10
950	181.19	421.94	232.74	473.49	28.45	12.22	51.55

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ATTACHMENT 16

CHESAPEAKE UTILITIES CORPORATION
 COMPANY: FLORIDA DIVISIONS
 DOCKET NO. 891179-GU

COST OF SERVICE SUMMARY
 RATE COMPARISON

RATE SCHEDULE: GENERAL SERVICE (CENTRAL FLORIDA)
 LARGE VOLUME ** Stand Alone **

PRESENT RATES

Customer Charge
 10.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	10.43

PROPOSED RATES

Customer Charge
 20.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	13.469

GAS COST CENTS/THERM
 25.342

THERM USAGE INCREMENT
 1000

therm usage	PRESENT monthly bill		PROPOSED monthly bill		percent increase w/o fuel	percent increase with fuel	Dollar Increase
	w/o fuel	with fuel	w/o fuel	with fuel			
0	10.00	10.00	20.00	20.00	100.00	100.00	10.00
1000	114.30	367.72	154.69	408.11	35.34	10.98	40.39
2000	218.60	725.44	289.38	796.22	32.38	9.76	70.78
3000	322.90	1,083.16	424.07	1,184.33	31.33	9.34	101.17
4000	427.20	1,440.88	558.76	1,572.44	30.80	9.13	131.56
5000	531.50	1,798.60	693.45	1,960.55	30.47	9.00	161.95
6000	635.80	2,156.32	828.14	2,348.66	30.25	8.92	192.34
7000	740.10	2,514.04	962.83	2,736.77	30.09	8.86	222.73
8000	844.40	2,871.76	1,097.52	3,124.88	29.98	8.81	253.12
9000	948.70	3,229.48	1,232.21	3,512.99	29.88	8.78	283.51
10000	1,053.00	3,587.20	1,366.90	3,901.10	29.81	8.75	313.90
11000	1,157.30	3,944.92	1,501.59	4,289.21	29.75	8.73	344.29
12000	1,261.60	4,302.64	1,636.28	4,677.32	29.70	8.71	374.68
13000	1,365.90	4,660.36	1,770.97	5,065.43	29.66	8.69	405.07
14000	1,470.20	5,018.08	1,905.66	5,453.54	29.62	8.68	435.46
15000	1,574.50	5,375.80	2,040.35	5,841.65	29.59	8.67	465.85
16000	1,678.80	5,733.52	2,175.04	6,229.76	29.56	8.66	496.24
17000	1,783.10	6,091.24	2,309.73	6,617.87	29.53	8.65	526.63
18000	1,887.40	6,448.96	2,444.42	7,005.98	29.51	8.64	557.02
19000	1,991.70	6,806.68	2,579.11	7,394.09	29.49	8.63	587.41

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ATTACHMENT 16

CHESAPEAKE UTILITIES CORPORATION
 COMPANY: FLORIDA DIVISIONS
 DOCKET NO. 891179-GU

COST OF SERVICE SUMMARY
 RATE COMPARISON

RATE SCHEDULE: INDUSTRIAL (CENTRAL FLORIDA)
 ** Stand Alone **

PRESENT RATES

Customer Charge
 20.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	5.19

PROPOSED RATES

Customer Charge
 40.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	6.682

GAS COST CENTS/THERM
 25.342

THERM USAGE INCREMENT
 50000

therm usage	PRESENT monthly bill		PROPOSED monthly bill		percent increase w/o fuel	percent increase with fuel	Dollar Increase
	w/o fuel	with fuel	w/o fuel	with fuel			
0	20.00	20.00	40.00	40.00	100.00	100.00	20.00
50000	2,615.00	15,286.00	3,381.00	16,052.00	29.29	5.01	766.00
100000	5,210.00	30,552.00	6,722.00	32,064.00	29.02	4.95	1512.00
150000	7,805.00	45,818.00	10,063.00	48,076.00	28.93	4.93	2258.00
200000	10,400.00	61,084.00	13,404.00	64,088.00	28.88	4.92	3004.00
250000	12,995.00	76,350.00	16,745.00	80,100.00	28.86	4.91	3750.00
300000	15,590.00	91,616.00	20,086.00	96,112.00	28.84	4.91	4496.00
350000	18,185.00	106,882.00	23,427.00	112,124.00	28.83	4.90	5242.00
400000	20,780.00	122,148.00	26,768.00	128,136.00	28.82	4.90	5988.00
450000	23,375.00	137,414.00	30,109.00	144,148.00	28.81	4.90	6734.00
500000	25,970.00	152,680.00	33,450.00	160,160.00	28.80	4.90	7480.00
550000	28,565.00	167,946.00	36,791.00	176,172.00	28.80	4.90	8226.00
600000	31,160.00	183,212.00	40,132.00	192,184.00	28.79	4.90	8972.00
650000	33,755.00	198,478.00	43,473.00	208,196.00	28.79	4.90	9718.00
700000	36,350.00	213,744.00	46,814.00	224,208.00	28.79	4.90	10464.00
750000	38,945.00	229,010.00	50,155.00	240,220.00	28.78	4.89	11210.00
800000	41,540.00	244,276.00	53,496.00	256,232.00	28.78	4.89	11956.00
850000	44,135.00	259,542.00	56,837.00	272,244.00	28.78	4.89	12702.00
900000	46,730.00	274,808.00	60,178.00	288,256.00	28.78	4.89	13448.00
950000	49,325.00	290,074.00	63,519.00	304,268.00	28.78	4.89	14194.00

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COST OF SERVICE SUMMARY
 RATE COMPARISON

CHESAPEAKE UTILITIES CORPORATION
 COMPANY: FLORIDA DIVISIONS
 DOCKET NO. 891179-GU

RATE SCHEDULE: INTERRUPTIBLE (CENTRAL FLORIDA)
 ** Stand Alone **

PRESENT RATES

Customer Charge
 300.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	3.43

PROPOSED RATES

Customer Charge
 350.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	3.726

GAS COST CENTS/THERM
 22.538

THERM USAGE INCREMENT
 100000

therm usage	PRESENT		PROPOSED		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	300.00	300.00	350.00	350.00	16.67	16.67	50.00
100000	3,730.00	26,268.00	4,076.00	26,614.00	9.28	1.32	346.00
200000	7,160.00	52,236.00	7,802.00	52,878.00	8.97	1.23	642.00
300000	10,590.00	78,204.00	11,528.00	79,142.00	8.86	1.20	938.00
400000	14,020.00	104,172.00	15,254.00	105,406.00	8.80	1.18	1234.00
500000	17,450.00	130,140.00	18,980.00	131,670.00	8.77	1.18	1530.00
600000	20,880.00	156,108.00	22,706.00	157,934.00	8.75	1.17	1826.00
700000	24,310.00	182,076.00	26,432.00	184,198.00	8.73	1.17	2122.00
800000	27,740.00	208,044.00	30,158.00	210,462.00	8.72	1.16	2418.00
900000	31,170.00	234,012.00	33,884.00	236,726.00	8.71	1.16	2714.00
1000000	34,600.00	259,980.00	37,610.00	262,990.00	8.70	1.16	3010.00
1100000	38,030.00	285,948.00	41,336.00	289,254.00	8.69	1.16	3306.00
1200000	41,460.00	311,916.00	45,062.00	315,518.00	8.69	1.15	3602.00
1300000	44,890.00	337,884.00	48,788.00	341,782.00	8.68	1.15	3898.00
1400000	48,320.00	363,852.00	52,514.00	368,046.00	8.68	1.15	4194.00
1500000	51,750.00	389,820.00	56,240.00	394,310.00	8.68	1.15	4490.00
1600000	55,180.00	415,788.00	59,966.00	420,574.00	8.67	1.15	4786.00
1700000	58,610.00	441,756.00	63,692.00	446,838.00	8.67	1.15	5082.00
1800000	62,040.00	467,724.00	67,418.00	473,102.00	8.67	1.15	5378.00
1900000	65,470.00	493,692.00	71,144.00	499,366.00	8.67	1.15	5674.00

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ATTACHMENT 16

CENTRAL FLORIDA GAS COMPANY		** Stand Alone **		STAFF PROPOSED RATES
RATE SCHEDULE	PRESENT RATES	RATE INCREASE		
RESIDENTIAL				
CUSTOMER CHARGE	\$5.00	\$1.50		\$6.50
ENERGY CHARGE (cents/therm)	37.3800	11.3510		48.7310
RESIDENTIAL ANNUAL				
CUSTOMER CHARGE	\$25.00	(\$18.50)		\$6.50 *
ENERGY CHARGE (cents/therm)	37.3800	11.3510		48.7310
COMMERCIAL				
CUSTOMER CHARGE	\$10.00	\$5.00		\$15.00
ENERGY CHARGE (cents/therm)	18.0200	4.9000		22.9200
COMMERCIAL LG. VOL.				
CUSTOMER CHARGE	\$10.00	\$10.00		\$20.00
ENERGY CHARGE (cents/therm)	10.4300	3.0390		13.4690
INDUSTRIAL				
CUSTOMER CHARGE	\$20.00	\$20.00		\$40.00
ENERGY CHARGE (cents/therm)	5.1900	1.4920		6.6820
INTERRUPTIBLE				
CUSTOMER CHARGE	\$300.00	\$50.00		\$350.00
ENERGY CHARGE (cents/therm)	3.4300	0.2960		3.7260
PLANT CITY NATURAL GAS		** Stand Alone **		STAFF PROPOSED RATES
RATE SCHEDULE	PRESENT RATES	RATE INCREASE		
RESIDENTIAL				
CUSTOMER CHARGE	\$3.00	\$3.50		\$6.50
ENERGY CHARGE (cents/therm)	29.3200	-11.0350		18.2850
RESIDENTIAL ANNUAL				
CUSTOMER CHARGE	\$0.00	\$0.00		\$0.00
ENERGY CHARGE (cents/therm)	0.0000	0.0000		0.0000
COMMERCIAL				
CUSTOMER CHARGE	\$8.00	\$7.00		\$15.00
ENERGY CHARGE (cents/therm)	16.1500	2.1960		18.3460
COMMERCIAL LG. VOL.				
CUSTOMER CHARGE	\$8.00	\$12.00		\$20.00
ENERGY CHARGE (cents/therm)	16.1500	-1.7160		14.4340
INDUSTRIAL				
CUSTOMER CHARGE	\$22.00	\$18.00		\$40.00
ENERGY CHARGE (cents/therm)	12.1000	2.0950		14.1950
INTERRUPTIBLE				
CUSTOMER CHARGE	\$35.00	\$315.00		\$350.00
ENERGY CHARGE (cents/therm)	4.4900	0.0600		4.5500

* \$6.50 PER MONTH PAID ANNUALLY OF \$78.00

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ATTACHMENT 17

COST OF SERVICE SUMMARY

PROPOSED RATE DESIGN

CHESAPEAKE UTILITIES CORPORATION

COMPANY NAME: PLANT CITY

DOCKET NO. 891179-GU

	COMMERCIAL					
	<u>TOTAL</u>	<u>RESIDENTIAL</u>	<u>COMMERCIAL</u>	<u>LARGE VOL.</u>	<u>INDUSTRIAL</u>	<u>INTERRUPT</u>
<u>PRESENT RATES (projected test year)</u>						
GAS SALES (due to growth)	751,164	80,479	101,397	31,396	109,147	428,746
OTHER OPERATING REVENUE	5,478	3,287	2,191	0	0	0
TOTAL	756,642	83,766	103,588	31,396	109,147	428,746
RATE OF RETURN	-8.11%	-55.07%	-16.65%	-27.64%	-23.51%	52.92%
INDEX	1	9	3	5	4	-9
<u>PROPOSED RATES</u>						
GAS SALES	839,386	94,066	119,041	37,042	128,777	460,460
OTHER OPERATING REVENUE	7,942	4,765	3,177	0	0	0
TOTAL	847,328	98,831	122,218	37,042	128,777	460,460
TOTAL REVENUE INCREASE	90,686	15,066	18,630	5,646	19,630	31,714
PERCENT INCREASE	11.99%	17.99%	17.98%	17.98%	17.99%	7.40%
RATE OF RETURN	10.70%	-37.78%	1.93%	-10.97%	-7.47%	69.50%
INDEX	1	-4	0	-1	-1	6

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CHESAPEAKE UTILITIES CORPORATION
 COMPANY NAME: PLANT CITY
 DOCKET NO. 891179-GU

COST OF SERVICE SUMMARY
 CALCULATION OF PROPOSED RATES

ATTACHMENT 17

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL		
				LARGE VOL.	INDUSTRIAL	INTERRUPT
PROPOSED TOTAL TARGET REVENUES	847,328	96,831	122,218	37,042	128,777	400,460
LESS OTHER OPERATING REVENUE	7,942	4,765	3,177	0	0	0
LESS CUSTOMER CHARGE REVENUES						
PROPOSED CUSTOMER CHARGES		\$6.50	\$15.00	\$20.00	\$40.00	\$350.00
TIMES-NUMBER OF BILLS	10,753	9,510	1,051	48	60	84
EQUALS-CUSTOMER CHARGE REVENUES	110,340	61,815	15,765	960	2,400	29,400
LESS OTHER NON-THERM-RATE REVENUES						
EQUALS-PER-THERM TARGET REVENUES	729,046	32,251	103,276	36,082	126,377	431,060
DIVIDED BY:NUMBER OF THERMS	11,353,721	176,379	562,933	249,974	890,270	9,474,165
EQUALS-PER-THERM RATES(UNRNDED)		0.182851	0.183461	0.144343	0.141954	0.045498
PER-THERM RATES(RNDED)		0.18285	0.18346	0.14434	0.14195	0.04550
PER-THERM-RATE REVENUES(RNDED RATES)	729,056	32,251	103,276	36,081	126,374	431,075
<u>SUMMARY-PROPOSED TARIFF RATES</u>						
CUSTOMER CHARGES		\$6.50	\$15.00	\$20.00	\$40.00	\$350.00
ENERGY CHARGES						
NON-GAS (CENTS PER THERM)		18.285	18.346	14.434	14.195	4.550
PURCHASED GAS ADJUSTMENT		24.593	24.593	24.593	24.593	21.789
TOTAL (INCLUDING PGA)		42.878	42.939	39.027	38.788	26.339
<u>SUMMARY-PRESENT TARIFF RATES</u>						
CUSTOMER CHARGES		\$3.00	\$8.00	\$8.00	\$22.00	\$35.00
ENERGY CHARGES						
NON-GAS (CENTS PER THERM)		29.32	16.50	16.50	12.10	4.49
PURCHASED GAS ADJUSTMENT		24.593	24.593	24.593	24.593	21.789
TOTAL (INCLUDING PGA)		53.913	41.093	41.093	36.693	26.279
<u>SUMMARY-OTHER OPERATING REVENUE</u>						
		<u>PRESENT</u>		<u>PROPOSED</u>		
	<u>CHARGE</u>	<u>REVENUE</u>	<u>CHARGE</u>	<u>REVENUE</u>		
INITIAL CONNECTION	\$15.00	\$5,478.00	\$22.00	\$7,042.00		
RECONNECTION	\$15.00	\$0.00	\$22.00	\$0.00		
CHANGE OF ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00		
BILL COLLECTION IN LIEU OF DISCONNECTION	\$0.00	\$0.00	\$10.00	\$0.00		
RETURNED CHECK CHARGE	\$0.00	\$0.00	\$15.00	\$0.00		

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CHESAPEAKE UTILITIES CORPORATION
COMPANY NAME: PLANT CITY
DOCKET NO. 891179-GU

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

ATTACHMENT 17

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT	0		0		100% capacity
INTANGIBLE PLANT:	2105		2105		"
PRODUCTION PLANT	0		0		"
DISTRIBUTION PLANT:					
374 Land and Land Rights	0		0		"
375 Structures and Improvements	0		0		"
376 Mains	1133484		1133484		"
377 Comp.Sta.Eq.	0		0		"
378 Meas.& Reg.Sta.Eq.-Gen	34684		34684		"
379 Meas.& Reg.Sta.Eq.-CG	15110		15110		"
380 Services	248290	248290			100% customer
381-382 Meters	79700	79700			"
383-384 House Regulators	49297	49297			"
385 Industrial Meas.& Reg.Eq.	180613		180613		100% capacity
386 Property on Customer Premises	0	0	0	0	ac 374-385
387 Other Equipment	32000	6934	25066	0	ac 374-386
Total Distribution Plant	1773178	384221	1388957	0	1773178
GENERAL PLANT:	224494	112247	112247		50% customer,50%, capacity
PLANT ACQUISITIONS:	117866		117866		100% capacity
GAS PLANT FOR FUTURE USE:	0		0		"
CWIP:	0	0	0	0	dist.plant
TOTAL PLANT	2117643	496468	1621175	0	2117643 checksum

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CHESAPEAKE UTILITIES CORPORATION
COMPANY NAME: PLANT CITY
DOCKET NO. 891179-GU

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

ATTACHMENT 17

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT:	0	0	0	0	related plant
INTANGIBLE PLANT:	-11414	0	-11414	0	rel. plant account
PRODUCTION PLANT	0		0		
DISTRIBUTION PLANT:					
375 Structures and Improvements	0	0	0	0	"
376 Mains	311951	0	311951	0	"
377 Compressor Sta. Eq.	0	0	0	0	"
378 Meas. & Reg. Sta. Eq.-Gen	2815	0	2815	0	"
379 Meas. & Reg. Sta. Eq.-CG	7141	0	7141	0	"
380 Services	31188	31188	0	0	"
381-382 Meters	42650	42650	0	0	"
383-384 House Regulators	10190	10190	0	0	"
385 Indust. Meas. & Reg. Sta. Eq.	7785	0	7785	0	"
386 Property on Customer Premises	0	0	0	0	"
387 Other Equipment	2617	567	2050	0	"
Total A.D. on Dist. Plant	416337	84595	331742	0	416337 checksum
GENERAL PLANT:	27115	13558	13558	0	general plant
PLANT ACQUISITIONS:	77776	0	77776	0	plant acquisitions
RETIREMENT WORK IN PROGRESS:	0	0	0	0	distribution plant
TOTAL ACCUMULATED DEPRECIATION	509814	98153	411661	0	509814 checksum
NET PLANT (Plant less Accum. Dep.)	1607829	398315	1209514	0	1607829 checksum
less: CUSTOMER ADVANCES	-16660	-8330	-8330		50% cust 50% cap
plus: WORKING CAPITAL	48433	30562	16979	892	oper. and maint. exp.
equals: TOTAL RATE BASE	1639602	420547	1218163	892	1639602 checksum

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

ATTACHMENT 17

CHESAPEAKE UTILITIES CORPORATION
COMPANY NAME: PLANT CITY
DOCKET NO. 891179-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.	24880	9668	15212	0	ac 871-879
871 Dist. Load Dispatch	267		267		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	14895	2676	12219	0	ac376+ac380
875 Meas. & Reg. Sta. Eq.-Gen	-117	0	-117	0	ac 378
876 Meas. & Reg. Sta. Eq.-Ind.	-100	0	-100	0	ac 385
877 Meas. & Reg. Sta. Eq.-CG	13	0	13	0	ac 379
878 Meter and House Reg.	5129	5129	0	0	ac381+ac383
879 Customer Instal.	0	0	0	0	ac 386
880 Other Expenses	1802	538	1264	0	ac 387
881 Rents	1255		1255		100% capacity
885 Maintenance Supervision	14950	3378	11572	0	ac886-894
886 Maint. of Struct. and Improv.	0	0	0	0	ac375
887 Maintenance of Mains	22969	0	22969	0	ac376
888 Maint. of Comp. Sta. Eq.	0	0	0	0	ac 377
889 Maint. of Meas. & Reg. Sta. Eq.-G	163	0	163	0	ac 378
890 Maint. of Meas. & Reg. Sta. Eq.-I	2401	0	2401	0	ac 385
891 Maint. of Meas. & Reg. Sta. Eq.-CG	-1454	0	-1454	0	ac 379
892 Maintenance of Services	3292	3292	0	0	ac 380
893 Maint. of Meters and House Reg.	3737	3737	0	0	ac381-383
894 Maint. of Other Equipment	4897	1107	3790	0	ac387
Total Distribution Expenses	98979	29524	69455	0	98979 che
CUSTOMER ACCOUNTS:					
901 Supervision	368	368			100% customer
902 Meter-Reading Expense	8982	8982			"
903 Records and Collection Exp.	47920	47920			"
904 Uncollectible Accounts	3726			3726	100% commodity
905 Misc. Expenses	0	0			100% customer
Total Customer Accounts	60996	57270	0	3726	
(907-910) CUSTOMER SERV. & INFO. EXP.	1078	1078			"
(911-916) SALES EXPENSE	38299	38299			"
(932) MAINT. OF GEN. PLANT	2892	1446	1446	0	general plant
(920-931) ADMINISTRATION AND GENERAL	314990	198761	110426	5803	0 O&M excl. A&G
TOTAL O&M EXPENSE	517234	326378	181326	9529	517234 che

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

ATTACHMENT 17

CHESAPEAKE UTILITIES CORPORATION
COMPANY NAME: PLANT CITY
DOCKET NO. 891179-GU

DEPRECIATION AND AMORTIZATION EXPENSE:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
Depreciation Expense	73665	18249	55416	0		net plant
Amort. of Other Gas Plant	2208		2208			100% capacity
Amort. of Property Loss	0		0			100% capacity
Amort. of Limited-term Inv.	0	0	0	0		intangible plan
Amort. of Acquisition Adj.	0	0	0	0		intan/dist/gen
Amort. of Conversion Costs	0			0		100% commodity
Total Deprec. and Amort. Expense	75873	18249	57624	0	0	75873 che
TAXES OTHER THAN INCOME TAXES:						
Revenue Related	17155				17155	100% revenue
Other	57744	14305	43439	0		net plant
Total Taxes other than Income Taxes	74899	14305	43439	0	17155	
REV.CRDT TO COS(NEG.OF OTHR OPR.REV)	-7942	-7942				100% customer
TURN (REQUIRED NOI)	175438	44999	130344	95		rate base
COME TAXES	3884	996	2886	2	0	return(noi)
<hr/>						
TOTAL OVERALL COST OF SERVICE	839386	396986	415618	9627	17155	839386 che

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SCHEDULE - C (COST OF SERVICE)

ATTACHMENT 17

CHESAPEAKE UTILITIES CORPORATION
 COMPANY NAME: PLANT CITY
 DOCKET NO. 891179-GU

CUSTOMER COSTS	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT
No. of Customers	896	793	88	4	5	7
Weighting	NA	1	2	19	19	44
Weighted No. of Customers	1447	793	175	76	95	308
Allocation Factors	1	0.547811059	0.12108294	0.052534562	0.06566820	0.212903
CAPACITY COSTS						
Peak & Avg. Month Sales Vol.(therms)	1091527	12818	43933	18935	85012	930829
Allocation Factors	1	0.011743181	0.04024911	0.017347257	0.07788355	0.852776
MAIN ALLOCATION DOLLARS	821533	61032	209184	90158	404780	56379
Allocation Factors	1	0.074290560	0.25462686	0.109743467	0.49271252	0.068626
COMMODITY COSTS -----						
Annual Sales Vol.(therms)	11353721	176379	562933	249974	890270	9474165
Allocation Factors	1	0.015534907	0.04958136	0.022016922	0.07841217	0.834454
REVENUE-RELATED COSTS						
Tax on Cust,Cap,& Commod.	13361	4010	2283	1013	3446	2609
Allocation Factors	1	0.300128170	0.17090152	0.075799561	0.25793517	0.195235

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CHESAPEAKE UTILITIES CORPORATION
 COMPANY NAME: PLANT CITY
 DOCKET NO. 891179-GU

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

ATTACHMENT 17

RATE BASE BY CUSTOMER CLASS	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT
DIRECT AND SPECIAL ASSIGNMENTS:						
Customer						
Meters	37050	20296	4486	1946	2433	7888
House Regulators	39107	39107	0	0	0	0
Services	217102	118931	26287	11405	14257	46222
All Other	127288	69730	15412	6687	8359	27100
Total	420547	248064	46186	20039	25048	81210
Capacity						
Industrial Meas. & Reg. Sta. Eq.	172828	0	0	3163	14199	155467
Meas. & Reg. Sta. Eq. - Gen.	31869	374	1283	553	2482	27177
Mains	821533	61032	209184	90158	404780	56379
All Other	191933	2254	7725	3330	14948	163676
Total	1218163	63660	218192	97203	436409	402698
Commodity						
Account #	0	0	0	0	0	0
Account #	0	0	0	0	0	0
Account #	0	0	0	0	0	0
All Other	892	14	44	20	70	745
Total	892	14	44	20	70	745
TOTAL	1639602	311738	264422	117261	461527	484653

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

ATTACHMENT 17

CHESAPEAKE UTILITIES CORPORATION
 COMPANY NAME: PLANT CITY
 DOCKET NO. 891179-GU

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT
Customer	0	0	0	0	0	0
Capacity	0	0	0	0	0	0
Commodity	0	0	0	0	0	0
Revenue	0	0	0	0	0	0
Total	0	0	0	0	0	0
OPERATIONS AND MAINTENANCE EXPENSE:						
DIRECT AND SPECIAL ASSIGNMENTS:						
Customer						
878 Meters and House Regulators	5129	2810	621	269	337	1092
893 Maint. of Meters & House Reg.	3737	2047	452	196	245	796
874 Mains & Services	2676	1466	324	141	176	570
892 Maint. of Services	3292	1803	399	173	216	701
All Other	311544	170667	37723	16367	20459	66329
Total	326378	178794	39519	17146	21433	69487
Capacity						
876 Measuring & Reg. Sta. Eq.- I	-100	0	0	-100	0	0
890 Maint. of Meas. & Reg. Sta. Eq.-I	2401	0	0	0	201	2200
874 Mains and Services	12219	908	3111	1341	6020	839
887 Maint. of Mains	22969	1706	5849	2521	11317	1576
All Other	143838	10686	36625	15785	70871	9871
Total	181326	13300	45585	19547	88409	14486
Commodity						
Account #	0	0	0	0	0	0
Account #	0	0	0	0	0	0
Account #	0	0	0	0	0	0
All Other	9529	148	472	210	747	7952
Total	9529	148	472	210	747	7952
TOTAL O&M	517234	192242	85576	36903	110589	91925
DEPRECIATION EXPENSE:						
Customer	18249	9997	2210	959	1198	3885
Capacity	55416	4117	14110	6082	27304	3803
Total	73665	14114	16320	7040	28502	7688
AMORT. OF GAS PLANT:						
Capacity	2208	26	89	38	172	1883
AMORT. OF PROPERTY LOSS:						
Capacity	0	0	0	0	0	0
AMORT. OF LIMITED TERM INVEST.						
Capacity	0	0	0	0	0	0
AMORT. OF ACQUISITION ADJ.:						
Customer	0	0	0	0	0	0
Capacity	0	0	0	0	0	0
Total	0	0	0	0	0	0
AMORT. OF CONVERSION COSTS:						
Commodity	0	0	0	0	0	0

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

ATTACHMENT 17

CHESAPEAKE UTILITIES CORPORATION
COMPANY NAME: PLANT CITY
DOCKET NO. 891179-GU

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT
TAXES OTHER THAN INCOME TAXES:						
Customer	14305	7837	1732	752	939	3046
Capacity	43439	3227	11061	4767	21403	2981
Subtotal	57744	11064	12793	5519	22342	6027
Revenue	17155	5149	2932	1300	4425	3349
Total	74899	16212	15725	6819	26767	9376
RETURN (NOI)						
Customer	44999	26543	4942	2144	2680	8689
Capacity	130344	6812	23347	10401	46696	43089
Commodity	95	1	5	2	7	80
Total	175438	33356	28293	12547	49384	51858
INCOME TAXES						
Customer	996	588	109	47	59	192
Capacity	2886	151	517	230	1034	954
Commodity	2	0	0	0	0	2
Total	3884	738	626	278	1093	1148
REVENUE CREDITED TO COS:						
Customer	-7942	-4765	-3177	0	0	0
TOTAL COST OF SERVICE:						
Customer	396986	218993	45335	21048	26310	85300
Capacity	415618	27632	94708	41065	185017	67196
Commodity	9627	150	477	212	755	8033
Subtotal	822231	246775	140521	62325	212082	160529
Revenue	17155	5149	2932	1300	4425	3349
Total	839386	251923	143452	63625	216507	163878

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CHESAPEAKE UTILITIES CORPORATION
 COMPANY NAME: PLANT CITY
 DOCKET NO. 891179-GU

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

ATTACHMENT 17

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT
REVENUES: (projected test year)						
Gas Sales (due to growth)	751,164	80,479	101,397	31,396	109,147	428,746
Other Operating Revenue	5,478	3,287	2,191	0	0	0
Total	756,642	83,766	103,588	31,396	109,147	428,746
EXPENSES:						
Purchased Gas Cost	0	0	0	0	0	0
O&M Expenses	517,234	192,242	85,576	36,903	110,589	91,925
Depreciation Expenses	73,665	14,114	16,320	7,040	28,502	7,688
Amortization Expenses	2,208	26	89	38	172	1,883
Taxes Other Than Income--Fixed	57,744	11,064	12,793	5,519	22,342	6,027
Taxes Other Than Income--Revenue	14,084	1,509	1,901	589	2,046	8,039
Total ExpSES excl. Income Taxes	664,935	218,954	116,679	50,089	163,652	115,562
INCOME TAXES:	191,838	36,474	30,938	13,720	54,000	56,706
NET OPERATING INCOME:	(100,131)	(171,663)	(44,029)	(32,413)	(108,505)	256,479

RATE BASE:	1,639,602	311,738	264,422	117,261	461,527	484,653
RATE OF RETURN	-0.061071	-0.550664	-0.166510	-0.276416	-0.235100	0.529200

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CHESAPEAKE UTILITIES CORPORATION
COMPANY NAME: PLANT CITY
DOCKET NO. 891179-GU

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

ATTACHMENT 17

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT
REVENUES:						
Gas Sales	839,386	94,066	119,041	37,042	128,777	460,460
Other Operating Revenue	7,942	4,765	3,177	0	0	0
Total	847,328	98,831	122,218	37,042	128,777	460,460
EXPENSES:						
Purchased Gas Cost	0	0	0	0	0	0
O&M Expenses	517,234	192,242	85,576	36,903	110,589	91,925
Depreciation Expenses	73,665	14,114	16,320	7,040	28,502	7,688
Amortization Expenses	2,208	26	89	38	172	1,883
Taxes Other Than Income--Fixed	57,744	11,064	12,793	5,519	22,342	6,027
Taxes Other Than Income--Revenue	17,155	1,764	2,232	695	2,415	8,634
Total Expes excl. Income Taxes	668,006	219,209	117,010	50,195	164,020	116,156
PRE TAX NOI:	179,322	(120,378)	5,208	(13,153)	(35,243)	344,304
INCOME TAXES:	3,884	(2,607)	113	(285)	(763)	7,457
NET OPERATING INCOME:	175,438	(117,771)	5,095	(12,868)	(34,480)	336,846

RATE BASE:	1,639,602	311,738	264,422	117,261	461,527	484,653
RATE OF RETURN	0.107000	-0.377787	0.019270	-0.109735	-0.074708	0.695026

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ATTACHMENT 17

CHESAPEAKE UTILITIES CORPORATION
 COMPANY: FLORIDA DIVISIONS
 DOCKET NO. 891179-GU

COST OF SERVICE SUMMARY
 RATE COMPARISON

RATE SCHEDULE: RESIDENTIAL (PLANT CITY)
 ** Stand Alone **

PRESENT RATES

Customer Charge
 3.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	29.32

PROPOSED RATES

Customer Charge
 6.50

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	18.285

GAS COST CENTS/THERM
 24.593

THERM USAGE INCREMENT
 5

therm usage	PRESENT		PROPOSED		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	3.00	3.00	6.50	6.50	116.67	116.67	3.50
5	4.47	5.70	7.41	8.64	66.02	51.76	2.95
10	5.93	8.39	8.33	10.79	40.40	28.56	2.40
15	7.40	11.09	9.24	12.93	24.94	16.64	1.84
20	8.86	13.78	10.16	15.08	14.59	9.38	1.29
25	10.33	16.48	11.07	17.22	7.18	4.50	0.74
30	11.80	19.17	11.99	19.36	1.61	0.99	0.19
35	13.26	21.87	12.90	21.51	(2.73)	(1.66)	-0.36
40	14.73	24.57	13.81	23.65	(6.21)	(3.72)	-0.91
45	16.19	27.26	14.73	25.80	(9.05)	(5.38)	-1.47
50	17.66	29.96	15.64	27.94	(11.42)	(6.73)	-2.02
55	19.13	32.65	16.56	30.08	(13.43)	(7.87)	-2.57
60	20.59	35.35	17.47	32.23	(15.16)	(8.83)	-3.12
65	22.06	38.04	18.39	34.37	(16.65)	(9.65)	-3.67
70	23.52	40.74	19.30	36.51	(17.96)	(10.37)	-4.22
75	24.99	43.43	20.21	38.66	(19.11)	(11.00)	-4.78
80	26.46	46.13	21.13	40.80	(20.14)	(11.55)	-5.33
85	27.92	48.83	22.04	42.95	(21.06)	(12.04)	-5.88
90	29.39	51.52	22.96	45.09	(21.88)	(12.48)	-6.43
95	30.85	54.22	23.87	47.23	(22.63)	(12.88)	-6.98

CHESAPEAKE UTILITIES CORPORATION
COMPANY: FLORIDA DIVISIONS
DOCKET NO. 891179-GU

COST OF SERVICE SUMMARY
RATE COMPARISON

RATE SCHEDULE:

GENERAL SERVICE
LARGE VOLUME

(PLANT CITY)
** Stand Alone **

PRESENT RATES

Customer Charge
8.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	16.15

PROPOSED RATES

Customer Charge
20.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	14.434

GAS COST CENTS/THERM
24.593

THERM USAGE INCREMENT
1000

therm usage	PRESENT		PROPOSED		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	8.00	8.00	20.00	20.00	150.00	150.00	12.00
1000	169.50	415.43	164.34	410.27	(3.04)	(1.24)	-5.16
2000	331.00	822.86	308.68	800.54	(6.74)	(2.71)	-22.32
3000	492.50	1,230.29	453.02	1,190.81	(8.02)	(3.21)	-39.48
4000	654.00	1,637.72	597.36	1,581.08	(8.66)	(3.46)	-56.64
5000	815.50	2,045.15	741.70	1,971.35	(9.05)	(3.61)	-73.80
6000	977.00	2,452.58	886.04	2,361.62	(9.31)	(3.71)	-90.96
7000	1,138.50	2,860.01	1,030.38	2,751.89	(9.50)	(3.78)	-108.12
8000	1,300.00	3,267.44	1,174.72	3,142.16	(9.64)	(3.83)	-125.28
9000	1,461.50	3,674.87	1,319.06	3,532.43	(9.75)	(3.88)	-142.44
10000	1,623.00	4,082.30	1,463.40	3,922.70	(9.83)	(3.91)	-159.60
11000	1,784.50	4,489.73	1,607.74	4,312.97	(9.91)	(3.94)	-176.76
12000	1,946.00	4,897.16	1,752.08	4,703.24	(9.97)	(3.96)	-193.92
13000	2,107.50	5,304.59	1,896.42	5,093.51	(10.02)	(3.98)	-211.08
14000	2,269.00	5,712.02	2,040.76	5,483.78	(10.06)	(4.00)	-228.24
15000	2,430.50	6,119.45	2,185.10	5,874.05	(10.10)	(4.01)	-245.40
16000	2,592.00	6,526.88	2,329.44	6,264.32	(10.13)	(4.02)	-262.56
17000	2,753.50	6,934.31	2,473.78	6,654.59	(10.16)	(4.03)	-279.72
18000	2,915.00	7,341.74	2,618.12	7,044.86	(10.18)	(4.04)	-296.88
19000	3,076.50	7,749.17	2,762.46	7,435.13	(10.21)	(4.05)	-314.04

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ATTACHMENT 17

COST OF SERVICE SUMMARY
 RATE COMPARISON

CHESAPEAKE UTILITIES CORPORATION
 COMPANY: FLORIDA DIVISIONS
 DOCKET NO. 891179-GU

RATE SCHEDULE: GENERAL SERVICE (PLANT CITY)
 LARGE VOLUME ** Stand Alone **

PRESENT RATES

Customer Charge
 8.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	16.15

PROPOSED RATES

Customer Charge
 20.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	14.434

GAS COST CENTS/THERM
 24.593

THERM USAGE INCREMENT
 1000

therm usage	PRESENT		PROPOSED		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	8.00	8.00	20.00	20.00	150.00	150.00	12.00
1000	169.50	415.43	164.34	410.27	(3.04)	(1.24)	-5.16
2000	331.00	822.86	308.68	800.54	(6.74)	(2.71)	-22.32
3000	492.50	1,230.29	453.02	1,190.81	(8.02)	(3.21)	-39.48
4000	654.00	1,637.72	597.36	1,581.08	(8.66)	(3.46)	-56.64
5000	815.50	2,045.15	741.70	1,971.35	(9.05)	(3.61)	-73.80
6000	977.00	2,452.58	886.04	2,361.62	(9.31)	(3.71)	-90.96
7000	1,138.50	2,860.01	1,030.38	2,751.89	(9.50)	(3.78)	-108.12
8000	1,300.00	3,267.44	1,174.72	3,142.16	(9.64)	(3.83)	-125.28
9000	1,461.50	3,674.87	1,319.06	3,532.43	(9.75)	(3.88)	-142.44
10000	1,623.00	4,082.30	1,463.40	3,922.70	(9.83)	(3.91)	-159.60
11000	1,784.50	4,489.73	1,607.74	4,312.97	(9.91)	(3.94)	-176.76
12000	1,946.00	4,897.16	1,752.08	4,703.24	(9.97)	(3.96)	-193.92
13000	2,107.50	5,304.59	1,896.42	5,093.51	(10.02)	(3.98)	-211.08
14000	2,269.00	5,712.02	2,040.76	5,483.78	(10.06)	(4.00)	-228.24
15000	2,430.50	6,119.45	2,185.10	5,874.05	(10.10)	(4.01)	-245.40
16000	2,592.00	6,526.88	2,329.44	6,264.32	(10.13)	(4.02)	-262.56
17000	2,753.50	6,934.31	2,473.78	6,654.59	(10.16)	(4.03)	-279.72
18000	2,915.00	7,341.74	2,618.12	7,044.86	(10.18)	(4.04)	-296.88
19000	3,076.50	7,749.17	2,762.46	7,435.13	(10.21)	(4.05)	-314.04

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ATTACHMENT 17

COST OF SERVICE SUMMARY
 RATE COMPARISON

CHESAPEAKE UTILITIES CORPORATION
 COMPANY: FLORIDA DIVISIONS
 DOCKET NO. 891179-GU

RATE SCHEDULE: INDUSTRIAL (PLANT CITY)
 ** Stand Alone **

PRESENT RATES

Customer Charge
 22.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	12.10

PROPOSED RATES

Customer Charge
 40.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	14.195

GAS COST CENTS/THERM
 24.593

THERM USAGE INCREMENT
 50000

therm usage	PRESENT		PROPOSED		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	22.00	22.00	40.00	40.00	81.82	81.82	18.00
50000	6,072.00	18,368.50	7,137.50	19,434.00	17.55	5.80	1065.50
100000	12,122.00	36,715.00	14,235.00	38,828.00	17.43	5.76	2113.00
150000	18,172.00	55,061.50	21,332.50	58,222.00	17.39	5.74	3160.50
200000	24,222.00	73,408.00	28,430.00	77,616.00	17.37	5.73	4208.00
250000	30,272.00	91,754.50	35,527.50	97,010.00	17.36	5.73	5255.50
300000	36,322.00	110,101.00	42,625.00	116,404.00	17.35	5.72	6303.00
350000	42,372.00	128,447.50	49,722.50	135,798.00	17.35	5.72	7350.50
400000	48,422.00	146,794.00	56,820.00	155,192.00	17.34	5.72	8398.00
450000	54,472.00	165,140.50	63,917.50	174,586.00	17.34	5.72	9445.50
500000	60,522.00	183,487.00	71,015.00	193,980.00	17.34	5.72	10493.00
550000	66,572.00	201,833.50	78,112.50	213,374.00	17.34	5.72	11540.50
600000	72,622.00	220,180.00	85,210.00	232,768.00	17.33	5.72	12588.00
650000	78,672.00	238,526.50	92,307.50	252,162.00	17.33	5.72	13635.50
700000	84,722.00	256,873.00	99,405.00	271,556.00	17.33	5.72	14683.00
750000	90,772.00	275,219.50	106,502.50	290,950.00	17.33	5.72	15730.50
800000	96,822.00	293,566.00	113,600.00	310,344.00	17.33	5.72	16778.00
850000	102,872.00	311,912.50	120,697.50	329,738.00	17.33	5.71	17825.50
900000	108,922.00	330,259.00	127,795.00	349,132.00	17.33	5.71	18873.00
950000	114,972.00	348,605.50	134,892.50	368,526.00	17.33	5.71	19920.50

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ATTACHMENT 17

COST OF SERVICE SUMMARY
 RATE COMPARISON

CHESAPEAKE UTILITIES CORPORATION
 COMPANY: FLORIDA DIVISIONS
 DOCKET NO. 891179-GU

RATE SCHEDULE: INTERRUPTIBLE (PLANT CITY)
 ** Stand Alone **

PRESENT RATES

Customer Charge
 35.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	4.49

PROPOSED RATES

Customer Charge
 350.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	4.550

GAS COST CENTS/THERM
 21.789

THERM USAGE INCREMENT
 100000

therm usage	PRESENT monthly bill		PROPOSED monthly bill		percent increase w/o fuel	percent increase with fuel	Dollar Increase
	w/o fuel	with fuel	w/o fuel	with fuel			
0	35.00	35.00	350.00	350.00	900.00	900.00	315.00
100000	4,525.00	26,314.00	4,900.00	26,689.00	8.29	1.43	375.00
200000	9,015.00	52,593.00	9,450.00	53,028.00	4.83	0.83	435.00
300000	13,505.00	78,872.00	14,000.00	79,367.00	3.67	0.63	495.00
400000	17,995.00	105,151.00	18,550.00	105,706.00	3.08	0.53	555.00
500000	22,485.00	131,430.00	23,100.00	132,045.00	2.74	0.47	615.00
600000	26,975.00	157,709.00	27,650.00	158,384.00	2.50	0.43	675.00
700000	31,465.00	183,988.00	32,200.00	184,723.00	2.34	0.40	735.00
800000	35,955.00	210,267.00	36,750.00	211,062.00	2.21	0.38	795.00
900000	40,445.00	236,546.00	41,300.00	237,401.00	2.11	0.36	855.00
1000000	44,935.00	262,825.00	45,850.00	263,740.00	2.04	0.35	915.00
1100000	49,425.00	289,104.00	50,400.00	290,079.00	1.97	0.34	975.00
1200000	53,915.00	315,383.00	54,950.00	316,418.00	1.92	0.33	1035.00
1300000	58,405.00	341,662.00	59,500.00	342,757.00	1.87	0.32	1095.00
1400000	62,895.00	367,941.00	64,050.00	369,096.00	1.84	0.31	1155.00
1500000	67,385.00	394,220.00	68,600.00	395,435.00	1.80	0.31	1215.00
1600000	71,875.00	420,499.00	73,150.00	421,774.00	1.77	0.30	1275.00
1700000	76,365.00	446,778.00	77,700.00	448,113.00	1.75	0.30	1335.00
1800000	80,855.00	473,057.00	82,250.00	474,452.00	1.73	0.29	1395.00
1900000	85,345.00	499,336.00	86,800.00	500,791.00	1.70	0.29	1455.00

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CHESAPEAKE UTILITIES CORPORATION
DOCKET NO. 8901179-GU
CENTRAL FLORIDA A&G ANALYSIS

ATTACHMENT 18

DOCKET NO. 810073-GU FYE 12/31/81	COMPANY	COMMISSION VOTE	
		ADJUST.	JURIS ADJUSTED
ADMINISTRATIVE & GENERAL:	\$449,155		
TOTAL ADJUSTMENTS	61,371		
TOTAL	<u>\$510,526</u>	<u>\$0</u>	<u>\$510,526</u>

TRENDING:

TREND FACTORS: (CUSTOMER GROWTH TIMES INFLATION)

	CUSTOMERS	AVERAGE CPI	COMPOUND MULTIPLIER
1980			
1981	10.64%	10.28%	1.2201
1982	15.38%	6.13%	1.4941
1983	18.41%	3.22%	1.8260
1984	13.56%	4.26%	2.1619
1985	9.05%	3.57%	2.4416
1986	7.60%	2.76%	2.6999
1987	8.23%	2.81%	3.0043
1988	3.60%	4.08%	3.2396
1989	1.85%	2.45%	3.3803

	COMMISSION APPROVED 12/31/81	COMPOUND MULTIPLIER	12/31/81 A&G TRENDED TO 6/30/89	STAFF ADJUSTED 1989	DIFFERENCE
ADMINISTRATIVE & GENERAL:	<u>\$510,526</u>	3.3803	<u>\$1,725,755</u>	<u>\$1,354,271</u>	<u>(\$371,484)</u>

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CHESAPEAKE UTILITIES CORPORATION
DOCKET NO. 8901179-GU
PLANT CITY A&G ANALYSIS

ATTACHMENT 10

DOCKET NO. 820121-GU

FYE 12/31/81COMMISSION VOTE

	<u>COMPANY</u>	<u>ADJUST.</u>	<u>JURIS ADJUSTED</u>
ADMINISTRATIVE & GENERAL:	\$101,734		
COMPANY ADJUSTMENTS	63,331		
ANNUAL OF RENT		(1,392)	
ANNUAL OF WAGE INCREASE		(573)	
ANNUAL OF ADD EMPLOYEES		(559)	
PRO FORMA WAGE INCREASE		(3,022)	
PRIOR RATE CASE EXPENSE		(2,927)	
AMORT CURRENT RATE CASE		3,001	
TOTALS	<u>\$165,065</u>	<u>(\$5,472)</u>	<u>\$159,593</u>

TRENDING:

TREND FACTORS: (CUSTOMER GROWTH TIMES INFLATION)

	<u>CUSTOMERS</u>	<u>AVERAGE CPI</u>	<u>COMPOUND MULTIPLIER</u>
1982	8.93%	6.16%	1.1564
1983	3.28%	3.21%	1.2327
1984	-2.04%	4.32%	1.2596
1985	-1.16%	3.56%	1.2894
1986	-1.29%	1.86%	1.2965
1987	8.66%	3.65%	1.4601
1988	0.11%	4.14%	1.5222
1989	-2.18%	2.45%	1.5255

	<u>COMMISSION APPROVED 12/31/81</u>	<u>COMPOUND MULTIPLIER</u>	<u>12/31/81 A&G TRENDED TO 6/30/89</u>	<u>STAFF ADJUSTED 1989</u>	<u>DIFFERENCE</u>
ADMINISTRATIVE & GENERAL:	<u>\$159,593</u>	1.5255	<u>\$243,459</u>	<u>\$290,466</u>	<u>\$47,007</u>

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CHESAPEAKE UTILITIES CORPORATION
DOCKET NO. 891179-GU
ACQUISITION ADJUSTMENT ANALYSIS
AS OF 12/31/88

ATTACHMENT 20

	COMMISSION VOTE DKT. 870118-GU	STAFF CALCULATED ACTUAL
REVENUE REQUIREMENT	\$200,000	\$200,000
ACCUM. DEPRECIATION (13 MONTH AVG.)	(34,441)	(34,444)
NET ACQU. ADJUST.	<u>165,559</u>	<u>165,556</u>
COST OF CAPITAL	9.80%	9.80%
RETURN REQUIREMENT	<u>\$16,225</u>	<u>\$16,224</u>
AMORTIZATION EXPENSE	13,333	13,333
NET REVENUE REQUIREMENT	<u>29,558</u>	<u>29,557</u>
GROSS REVENUE FACTOR	1.6298	1.6298
TOTAL REVENUE REQUIREMENT	<u>\$48,173</u>	<u>\$48,173</u>
<u>ATTRIBUTABLE TO:</u>		
PAYROLL EXPENSE	(246,524)	(83,139)
CORPORATE OVERHEAD ALLOC.	96,782	173,509
SAVINGS IRB	(11,105)	(11,105)
NET INCREASE IN REVENUE	<u>(\$160,847)</u>	<u>\$79,265</u>
TOTAL INCREASE TO REVENUE REQUIREMENT	<u>(\$112,674)</u>	<u>\$127,438</u>