

REVISED

-A- -B- -C- -D- -E- -F- -G- -H-
 CURRENT MONTH: OCTOBER 1994 PERIOD TO DATE

COST OF GAS PURCHASED	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	\$16,946.44	\$16,953.03	(\$6.59)	-0.04	\$227,744.30	\$219,143.07	\$8,601.23	3.92
2 NO NOTICE SERVICE	\$0.00	\$0.00	\$0.00	ERR	\$0.00	\$0.00	\$0.00	ERR
3 SWING SERVICE	\$0.00	\$0.00	\$0.00	ERR	\$0.00	\$0.00	\$0.00	ERR
4 COMMODITY (Other) 46810+134917.35+11061.69+60265.6+8982.7	\$316,335.14	\$309,047.92	\$7,287.22	2.36	\$2,793,755.53	\$2,879,570.12	(\$85,814.59)	-2.98
5 DEMAND (7367.09)+61664.89	\$118,982.26	\$118,078.50	\$903.76	0.77	\$643,638.77	\$646,381.07	(\$2,742.30)	-0.42
6 OTHER	\$0.00	\$1,570.46	(\$1,570.46)	-100.00	(\$18,338.13)	\$75,203.95	(\$93,542.08)	-124.38
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline) 476980*.00717	\$3,419.95	\$3,426.47	(\$6.52)	-0.19	\$27,364.64	\$26,886.10	\$478.54	1.78
8 DEMAND (492900*.04331)-184.48-481.53	\$20,681.49	\$20,681.49	(\$0.00)	-0.00	\$144,242.50	\$143,490.90	\$751.60	0.52
9	\$0.00	\$0.00	\$0.00	ERR	\$0.00	\$0.00	\$0.00	ERR
10 Second Prior Month Purchase Adj. (OPTIONAL)	\$0.00	\$0.00	\$0.00	ERR	\$0.00	\$0.00	\$0.00	ERR
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$428,162.40	\$421,541.95	\$6,620.45	1.57	\$3,475,193.33	\$3,649,921.21	(\$174,727.88)	-4.79
12 NET UNBILLED	\$0.00	\$0.00	\$0.00	ERR	\$0.00	\$0.00	\$0.00	ERR
13 COMPANY USE	\$14.95	\$0.00	\$14.95	ERR	\$104.31	\$0.00	\$104.31	ERR
14 TOTAL THERM SALES	\$422,790.56	\$421,541.95	\$1,248.61	0.30	\$3,438,452.26	\$3,649,921.21	(\$211,468.95)	-5.79
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,363,520	2,364,440	(920)	-0.04	17,377,160	17,302,920	74,240	0.43
16 NO NOTICE SERVICE	0	0	0	ERR	0	0	0	ERR
17 SWING SERVICE	0	0	0	ERR	0	0	0	ERR
18 COMMODITY (Other) 310000+918910+53920+304720+41780-35930+	1,986,170	1,981,530	4,640	0.23	14,633,060	14,312,300	320,760	2.24
19 DEMAND 392770	2,652,930	2,926,710	(273,780)	-9.35	15,098,760	15,372,540	(273,780)	-1.78
20 OTHER	0	0	0	ERR	(64,060)	(23,620)	(40,440)	171.21
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	476,980	477,890	(910)	-0.19	3,379,660	3,372,950	6,710	0.20
22 DEMAND	492,900	492,900	0	0.00	3,402,600	3,402,600	0	0.00
23	0	0	0	ERR	0	0	0	ERR
24 TOTAL PURCHASES (15-21)	1,886,540	1,886,550	(10)	-0.00	13,997,500	13,929,970	67,530	0.48
25 NET UNBILLED	0	0	0	ERR	0	0	0	ERR
26 COMPANY USE	67	0	67	ERR	419	0	419	ERR
27 TOTAL THERM SALES	1,879,734	1,886,550	(6,816)	-0.36	14,075,151	13,929,970	145,181	1.04
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.00717	0.00717	0.00000	0.00	0.01311	0.01267	0.00044	3.48
29 NO NOTICE SERVICE (2/16)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
30 SWING SERVICE (3/17)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
31 COMMODITY (Other) (4/18)	0.15927	0.15596	0.00330	2.12	0.19092	0.20120	-0.01027	-5.11
32 DEMAND (5/19)	0.04485	0.04035	0.00450	11.16	0.04263	0.04205	0.00058	1.38
33 OTHER (6/20)	ERR	ERR	ERR	ERR	0.28626	-3.18391	3.47017	-108.99
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.00717	0.00717	0.00000	0.00	0.00810	0.00797	0.00013	1.58
35 DEMAND (8/22)	0.04196	0.04196	-0.00000	-0.00	0.04239	0.04217	0.00022	0.52
36 (9/23)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
37 TOTAL COST (11/24)	0.22696	0.22345	0.00351	1.57	0.24690	0.26202	-0.01512	-5.77
38 NET UNBILLED (12/25)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
39 COMPANY USE (13/26)	0.22219	ERR	ERR	ERR	0.24871	ERR	ERR	ERR
40 TOTAL THERM SALES (11/27)	0.22778	0.22345	0.00433	1.94	0.24690	0.26202	-0.01512	-5.77
41 TRUE-UP (E-2)	-0.00126	-0.00126	0.00000	0.00000	-0.00126	-0.00126	0.00000	0.00000
42 TOTAL COST OF GAS (40+41)	0.22652	0.22219	0.00433	1.95	0.24564	0.26076	-0.01512	-5.80
43 REVENUE TAX FACTOR	1.02960	1.02960	0.00000	0	1.02960	1.02960	0.00000	0
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.23322	0.22876	0.00446	1.95	0.25291	0.26848	-0.01556	-5.80
45 PGA FACTOR ROUNDED TO NEAREST .001	0.233	0.229	0	1.75	0.253	0.268	-0.015	-5.60

DOCUMENT NUMBER-DATE
 12305 DEC-8 94
 FPSC-RECORDS/REPORTING

COMPANY: ST JOE NATURAL GAS COMPANY

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL**

REVISED
 PERIOD OF: APRIL 94
 CURRENT MONTH:

OCTOBER 1994

THROUGH:

MARCH 95

	-A-	-B-	-C-
COMMODITY (Pipeline)	THEIRMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	2,363,520	\$16,946.44	0.00717
2 Commodity Pipeline - Scheduled PTS			ERR
3 No Notice Commodity Adjustment			ERR
4 Penalty - FGT overage alert day adjustment prior mth			ERR
5 Commodity Adjustments			ERR
6 Commodity Adjustments			ERR
7			ERR
8 TOTAL COMMODITY (Pipeline)	2,363,520	\$16,946.44	0.00717
SWING SERVICE			
9 Swing Service - Scheduled			ERR
10 Alert Day Volumes - FGT			ERR
11 Operational Flow Order Volumes - FGT			ERR
12 Less Alert Day Volumes Direct Billed to Others			ERR
13 Other			ERR
14 Other			ERR
15			ERR
16 TOTAL SWING SERVICE	0	\$0.00	ERR
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	1,980,320	\$314,719.53	0.15892
18 Commodity Other - Scheduled PTS			ERR
19 Imbalance Cashout - FGT			ERR
20 Imbalance Bookout - Other Shippers	(35,930)	(\$7,367.09)	0.20504
21 Imbalance Cashout - Transporting Customers	41,780	\$8,982.70	0.21500
22 Schedule Imbalance			ERR
23			ERR
24 TOTAL COMMODITY OTHER	1,986,170	\$316,335.14	0.15927
DEMAND			
25 Demand (Pipeline) Entitlement	2,926,710	\$123,704.97	0.04227
26 Less Relinquished to End-Users			ERR
27 Less Relinquished Off System			ERR
28 Less Demand Billed to Others	273,780	\$4,722.71	0.01725
29 Other			ERR
30 Other			ERR
31 Other			ERR
32 TOTAL DEMAND	2,652,930	\$118,982.26	0.04485
OTHER			
33 Revenue Sharing - FGT			ERR
34 Peak Shaving			ERR
35 Schedule Penalty			ERR
36 Other			ERR
37 Other			ERR
38 Other			ERR
39 Other			ERR
40 TOTAL OTHER	0	\$0.00	ERR

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

(REVISED 8/19/93)

ESTIMATED FOR THE PERIOD OF:

APRIL 94 Through MARCH 95

REVISED

-A-	-B-	-C-	-D-	-E-	-F-	-G-	-H-	
CURRENT MONTH:				OCTOBER 1994		PERIOD TO DATE		

COST OF GAS PURCHASED	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)								
2 NO NOTICE SERVICE								
3 SWING SERVICE								
4 COMMODITY (Other)								
5 DEMAND								
6 OTHER								
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)								
8 DEMAND								
9								
10 Second Prior Month Purchase Adj. (OPTIONAL)	\$0.00	\$0.00	\$0.00	ERR	\$0.00	\$0.00	\$0.00	ERR
11 TOTAL COST (1+2+3+4+5+6+10) -(7+8+9)	\$428,162.40	\$421,541.95	\$6,620.45	1.57	\$3,475,193.33	\$3,649,921.21	(\$174,727.88)	-4.79
12 NET UNBILLED	\$0.00	\$0.00	\$0.00	ERR	\$0.00	\$0.00	\$0.00	ERR
13 COMPANY USE	\$14.95	\$0.00	\$14.95	ERR	\$104.31	\$0.00	\$104.31	ERR
14 TOTAL THERM SALES	\$422,790.56	\$421,541.95	\$1,248.61	0.30	\$3,438,452.26	\$3,649,921.21	(\$211,468.95)	-5.79

THERMS PURCHASED

15 COMMODITY (Pipeline)								
16 NO NOTICE SERVICE								
17 SWING SERVICE								
18 COMMODITY (Other)								
19 DEMAND								
20 OTHER								
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)								
22 DEMAND								
23								
24 TOTAL PURCHASES (15-21)	1,886,540	1,886,550	(10)	-0.00	13,997,500	13,929,970	67,530	0.48
25 NET UNBILLED	0	0	0	ERR	0	0	0	ERR
26 COMPANY USE	67	0	67	ERR	419	0	419	ERR
27 TOTAL THERM SALES	1,879,734	1,886,550	(6,816)	-0.36	14,075,151	13,929,970	145,181	1.04

CENTS PER THERM

28 COMMODITY (Pipeline) (1/15)	0.00717	0.00717	0.00000	0.00	0.01311	0.01267	0.00044	3.48
29 NO NOTICE SERVICE (2/16)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
30 SWING SERVICE (3/17)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
31 COMMODITY (Other) (4/18)								-5.11
32 DEMAND (5/19)	0.04485	0.04035	0.00450	11.16	0.04263	0.04205	0.00058	1.38
33 OTHER (6/20)	ERR	ERR	ERR	ERR	0.28626	-3.18391	3.47017	-108.99
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.00717	0.00717	0.00000	0.00	0.00810	0.00797	0.00013	1.58
35 DEMAND (8/22)	0.04196	0.04196	-0.00000	-0.00	0.04239	0.04217	0.00022	0.52
36 (9/23)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
37 TOTAL COST (11/24)	0.22696	0.22345	0.00351	1.57	0.24690	0.26202	-0.01512	-5.77
38 NET UNBILLED (12/25)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
39 COMPANY USE (13/26)	0.22219	ERR	ERR	ERR	0.24871	ERR	ERR	ERR
40 TOTAL THERM SALES (11/27)	0.22778	0.22345	0.00433	1.94	0.24690	0.26202	-0.01512	-5.77
41 TRUE-UP (E-2)	-0.00126	-0.00126	0.00000	0.00000	-0.00126	-0.00126	0.00000	0.00000
42 TOTAL COST OF GAS (40+41)	0.22652	0.22219	0.00433	1.95	0.24564	0.26076	-0.01512	-5.80
43 REVENUE TAX FACTOR	1.02960	1.02960	0.00000	0	1.02960	1.02960	0.00000	0
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.23322	0.22876	0.00446	1.95	0.25291	0.26848	-0.01556	-5.80
45 PGA FACTOR ROUNDED TO NEAREST .001	0.233	0.229	0	1.75	0.253	0.268	-0.015	-5.60

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL**

REVISED

PERIOD OF: APRIL 94

THROUGH:

MARCH 95

CURRENT MONTH:

OCTOBER 1994

-A-

-B-

-C-

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline – Scheduled FTS			0.00717
2 Commodity Pipeline – Scheduled PTS			ERR
3 No Notice Commodity Adjustment			ERR
4 Penalty – FGT overage alert day adjustment prior mth			ERR
5 Commodity Adjustments			ERR
6 Commodity Adjustments			ERR
7			ERR
8 TOTAL COMMODITY (Pipeline)			0.00717
SWING SERVICE			
9 Swing Service – Scheduled			ERR
10 Alert Day Volumes – FGT			ERR
11 Operational Flow Order Volumes – FGT			ERR
12 Less Alert Day Volumes Direct Billed to Others			ERR
13 Other			ERR
14 Other			ERR
15			ERR
16 TOTAL SWING SERVICE	0	\$0.00	ERR
COMMODITY OTHER			
17 Commodity Other – Scheduled FTS			
18 Commodity Other – Scheduled PTS			ERR
19 Imbalance Cashout – FGT			ERR
20 Imbalance Bookout – Other Shippers	(35,930)	(\$7,367.09)	0.20504
21 Imbalance Cashout – Transporting Customers	41,780	\$8,982.70	0.21500
22 Schedule Imbalance			ERR
23			ERR
24 TOTAL COMMODITY OTHER			
DEMAND			
25 Demand (Pipeline) Entitlement			0.04227
26 Less Relinquished to End-Users			ERR
27 Less Relinquished Off System			ERR
28 Less Demand Billed to Others	273,780	\$4,722.71	0.01725
29 Other			ERR
30 Other			ERR
31 Other			ERR
32 TOTAL DEMAND			0.04485
OTHER			
33 Revenue Sharing – FGT			ERR
34 Peak Shaving			ERR
35 Schedule Penalty			ERR
36 Other			ERR
37 Other			ERR
38 Other			ERR
39 Other			ERR
40 TOTAL OTHER	0	\$0.00	ERR

REVISED

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: OCTOBER 1994				PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST	LINE 4	\$316,335	\$309,048	(7,287)	-0.02	\$2,793,756	\$2,467,347	(326,409)	-0.13
2 TRANSPORTATION COST	LINE(1+5+6-(7+8))	\$111,827	\$112,494	667	0.01	\$681,438	\$1,182,575	501,137	0.42
3 TOTAL		\$428,162	\$421,542	(6,620)	-0.02	\$3,475,193	\$3,649,921	174,728	0.05
4 FUEL REVENUES		\$422,791	\$421,542	(1,249)	-0.00	\$3,438,452	\$3,649,921	211,469	0.06
(NET OF REVENUE TAX)									
5 TRUE-UP(COLLECTED) OR REFUNDED		\$2,576	\$2,576	0	0.00	\$18,029	\$18,029	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD *		\$425,366	\$424,118	(1,249)	-0.00	\$3,456,481	\$3,667,950	211,469	0.06
(LINE 4 (+ or -) LINE 5)									
7 TRUE-UP PROVISION - THIS PERIOD		(\$2,796)	\$2,576	5,372	2.09	(\$18,712)	\$18,029	36,741	2.04
(LINE 6 - LINE 3)									
8 INTEREST PROVISION-THIS PERIOD (21)		(\$160)	\$66	227	3.42	(\$547)	\$411	958	2.33
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST		(\$35,632)	\$15,863	51,495	3.25	(\$3,876)	\$15,518	19,394	1.25
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)		(\$2,576)	(\$2,576)	0	0.00	(\$18,029)	(\$18,029)	0	0.00
10a FLEX RATE REFUND (if applicable)		\$0	\$0	0	ERR	\$0	\$0	0	ERR
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)		(\$41,164)	\$15,929	57,093	3.58	(\$41,164)	\$15,929	57,093	3.58
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)		(35,632)	15,863	51,495	3.25	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)		(41,004)	15,863	56,866	3.58				
14 TOTAL (12+13)		(76,636)	31,725	108,361	3.42				
15 AVERAGE (50% OF 14)		(38,318)	15,863	54,181	3.42				
16 INTEREST RATE - FIRST DAY OF MONTH		5.04	5.04	0.00	0.00				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		5.00	5.00	0.00	0.00				
18 TOTAL (16+17)		10.04	10.04	0.00	0.00				
19 AVERAGE (50% OF 18)		5.02	5.02	0.00	0.00				
20 MONTHLY AVERAGE (19/12 Months)		0.42	0.42	0.00	0.00				
21 INTEREST PROVISION (15x20)		(160)	66	227	3.42				

COMPANY: ST. JOE NATURAL GAS COMPANY

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE
APRIL 94 Through

REVISED
MARCH 95

SCHEDULE A-3
(REVISED 8/19/93)

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: OCTOBER 1994

-A- -B- -C- -D- -E- -F- -G- -H- -I- -J- -K- -L-

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15	"	CHESAPEAKE	SJNG	BO	(35,930)	(35,930)	(\$7,367.09)				20.50
16	"	INTER. PAPER	SJNG	CO	41,780	41,780	\$8,982.70				21.50
17						0					ERR
18						0					ERR
19						0					ERR
20						0					ERR
21						0					ERR
22						0					ERR
23						0					ERR
24						0					ERR
25						0					ERR
26						0					ERR
27						0					ERR
28						0					ERR
29						0					ERR
30						0					ERR
TOTAL				3,872,710	476,980	4,349,690	\$316,335.14	\$6,121.52	\$118,982.26	\$10,824.92	10.40