

May 1996

CONFIDENTIAL

COMPANY: CITY GAS COMPANY OF FLORIDA		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				SCHEDULE A-1 (REVISED 6/08/94)			
ESTIMATED FOR THE PERIOD OF:		APRIL 96		Through		MARCH 97		PAGE 1 OF 11	
		CURRENT MONTH: 05/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	48,198	48,959	(761)	4.71	94,187	97,057	(2,870)	(2.98)
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	8,088	8,088	-	-	18,478	18,478	-	-
3	SWING SERVICE	-	-	-	-	-	-	-	-
4	COMMODITY (Other)	1,836,273	1,560,517	(275,756)	(1.55)	3,874,718	3,225,355	(649,361)	20.13
5	DEMAND (Line 32-29 A-1 support detail)	724,511	774,293	(49,782)	(6.43)	1,838,828	1,701,845	(136,983)	(3.64)
6	OTHER	5,359	3,859	(1,500)	38.87	13,023	8,200	(4,823)	68.14
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	2,323,380	2,383,696	(60,316)	(2.94)	5,840,833	5,050,935	789,898	11.68
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE	38,347	(5,475)	43,822	(800.40)	31,277	(11,171)	42,448	(379.98)
14	TOTAL THERM SALES	3,043,855	2,405,482	638,393	28.54	6,010,257	5,075,292	934,965	18.42
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only	4,999,870	6,549,366	(1,579,496)	(28.70)	10,888,330	13,536,557	(2,647,227)	(21.03)
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,182,500	1,182,500	-	-	2,682,500	2,682,500	-	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity	4,689,870	6,549,366	(1,879,496)	(28.70)	10,888,330	13,536,557	(2,647,227)	(21.03)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	11,335,943	13,354,490	(2,018,546)	(15.11)	17,387,460	29,352,290	(11,964,830)	(40.10)
20	OTHER Commodity	10,228	9,328	(900)	8.65	24,852	19,822	(5,030)	25.38
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	4,680,098	6,558,694	(1,878,596)	(28.84)	10,714,182	13,556,379	(2,842,197)	(20.97)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE	(17,988)	(15,000)	(2,988)	19.99	(34,750)	(30,000)	(4,750)	15.83
27	TOTAL THERM SALES (24-26 Estimated only)	8,976,145	6,543,694	2,432,451	37.17	18,195,808	13,526,379	4,669,429	34.52
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.01063	0.00717	0.00346	46.86	0.00551	0.00717	0.00164	22.87
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	-	-	0.00694	-	0.00694	-
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.33988	0.23827	0.10161	38.07	0.38248	0.23827	0.14421	52.13
32	DEMAND (5/19)	0.06391	0.05798	0.00593	10.23	0.09327	0.05798	0.03529	60.87
33	OTHER (6/20)	0.52384	0.41370	0.11024	26.85	0.54817	0.41368	0.13449	32.51
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.49844	0.36497	0.13147	36.02	0.52848	0.37259	0.15389	41.30
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	(2.13063)	0.36500	(2.49563)	(683.73)	(0.90005)	0.37237	(1.27242)	(341.71)
40	TOTAL THERM SALES (11/27)	0.25884	0.36580	(0.10696)	(29.24)	0.52848	0.37259	0.15389	41.30
41	TRUE-UP (E-2)	(0.00180)	(0.00180)	-	-	(0.00180)	(0.00180)	-	-
42	TOTAL COST OF GAS (40+41)	0.25704	0.36400	(0.10696)	(29.38)	0.52468	0.37079	0.15389	41.50
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXE (42+43)	0.25801	0.36537	(0.10736)	(29.38)	0.52685	0.37218	0.15447	41.50
45	PGA FACTOR ROUNDED TO NEAREST .001	0.258	0.365	(0.107)	(29.38)	0.527	0.372	0.155	41.67

DECLASSIFIED

DOCUMENT NUMBER-DATE
07387 JUL 15 96
X-ref 06747-96
FPSC-RECORDS/REPORTING

COMPANY:		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE				SCHEDULE A-1/R			
CITY GAS COMPANY OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				(REVISED 6/08/94)			
ESTIMATED FOR THE PERIOD OF:		APRIL 96		Through		MARCH 97		(Flex Down) PAGE 2 OF 11	
		CURRENT MONTH: 05/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	48,136	42,984	5,152	14.39	64,187	58,753	5,434	6.12
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	8,096	8,096	-	-	18,478	18,478	-	-
3	SWING SERVICE	-	-	-	-	-	-	-	-
4	COMMODITY (Other)	1,536,273	2,708,193	(1,248,920)	(44.88)	3,874,718	5,198,448	(1,223,730)	(25.46)
5	DEMAND (Line 32-29 A-1 support detail)	74,511	710,071	(14,440)	2.03	1,834,878	1,452,479	3,782	0.47
6	OTHER	5,959	3,859	2,100	38.87	13,623	8,200	5,423	66.14
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL C (1+2+3+4+5+6+10)-(7+8+9)	2,323,380	3,551,175	(1,227,795)	(34.57)	5,640,833	6,945,958	(1,305,125)	(18.79)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE	38,347	(8,140)	46,487	(571.00)	31,277	(15,433)	46,710	(302.86)
14	TOTAL THERM SALES	3,043,855	3,539,396	(495,541)	(14.00)	6,010,257	6,921,610	(911,353)	(13.17)
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only	4,880,870	6,548,399	(1,667,469)	(28.70)	10,869,330	13,536,556	(2,647,226)	(21.03)
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,182,500	1,182,500	-	-	2,682,500	2,682,500	-	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity	4,880,870	6,548,399	(1,667,469)	(28.70)	10,869,330	13,536,556	(2,647,226)	(21.03)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	11,336,948	13,135,439	(1,798,491)	(13.70)	17,582,490	28,941,119	(11,358,629)	(38.61)
20	OTHER Commodity	10,238	9,328	910	9.65	24,852	19,822	5,030	25.38
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	4,680,098	6,558,694	(1,878,596)	(28.64)	10,714,182	13,556,378	(2,842,196)	(20.97)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE	(17,998)	(15,000)	(2,998)	-	(34,750)	(30,000)	(4,750)	15.83
27	TOTAL THERM SALES (24-26 Estimated only)	8,978,145	6,543,694	2,432,451	37.17	18,195,808	13,526,378	4,669,430	34.52
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.01053	0.00666	0.00387	60.52	0.00984	0.00659	0.00325	34.30
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	-	-	0.00694	0.00694	-	-
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.32649	0.42541	(0.09893)	(22.67)	0.36248	0.38403	(0.02155)	(5.61)
32	DEMAND (5/19)	0.06391	0.05406	0.00985	18.22	0.09327	0.05698	0.03629	63.89
33	OTHER (6/20)	0.52394	0.41370	0.11024	26.65	0.54817	0.41368	0.13449	32.51
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.49644	0.54145	(0.04501)	(8.31)	0.52648	0.51238	0.01410	2.75
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	(2.13063)	0.54267	(2.67330)	(492.62)	(0.90005)	0.51443	(1.41448)	(274.98)
40	TOTAL THERM SALES (11/27)	0.25884	0.54269	(0.28385)	(52.30)	0.52648	0.51238	0.01410	2.75
41	TRUE-UP (E-2)	(0.00180)	(0.00180)	-	-	(0.00180)	(0.00180)	-	-
42	TOTAL COST OF GAS (40+41)	0.25704	0.54089	(0.28385)	(52.48)	0.52468	0.51058	0.01410	2.76
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.25801	0.54292	(0.28491)	(52.48)	0.52685	0.51250	0.01415	2.78
45	PGA FACTOR ROUNDED TO NEAREST .001	0.258	0.543	(0.285)	(52.48)	0.527	0.513	0.014	2.73

COMPANY:
CITY GAS COMPANY OF FLORIDA

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

PAGE 3 OF 11

FOR THE PERIOD: APRIL 96 THROUGH MARCH 97

CURRENT MONTH: 05/96 (A) (B) (C)

COMMODITY (Pipeline)	THERMS	INV. AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	6,319,740	37,369.36	0.00591
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments	(1,649,870)	11,799.31	
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	4,669,870	49,168.70	0.01053
	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
SWING SERVICE			
9 Swing Service Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE	0	0.00	0.00
	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	4,669,870	1,078,418.59	0.42366
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT		0.00	
20 Imbalance Cashout - Other Shippers		(7,245.41)	
21 Imbalance Cashout - Transporting Cust.		0.00	
22 Commodity Adjustment		(434,895.25)	
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)	4,669,870	1,536,272.93	0.32896
	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND			
25 Demand (Pipeline) Entitlement	13,526,470	732,962.04	0.05419
26 Less Relinquished to End-Users	(2,190,510)	(27,805.10)	0.01041
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice	1,162,500	8,067.75	0.00694
30 Revenue Sharing - FGT			
31 Other - Storage Demand		14,353.92	
32 TOTAL DEMAND	12,498,460	732,579	0.05861
	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
OTHER			
33 Other - Monthly purchase from Peoples Gas	10,228.20	5,358.65	0.52391
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	10,228	5,358.65	0.52391
	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
CITY GAS COMPANY OF FLORIDA						(REVISED 6/08/94)			
FOR THE PERIOD OF:		APRIL 96		Through		MARCH 97		PAGE 4 OF 11	
	CURRENT MONTH: 05/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch A-1 Fix down line 4+6)	1,541,632	2,790,052	1,248,420	44.75%	3,888,340	5,206,648	1,318,308	25.32%
2	TRANSP GAS COST (Sch A-1 Fix down line 1+2+3+5)	781,748	761,123	(20,625)	-2.71%	1,752,493	1,739,310	(13,183)	-0.76%
3	TOTAL	2,323,380	3,551,175	1,227,795	34.57%	5,640,833	6,945,958	1,305,125	18.79%
4	FUEL REVENUES (Sch A-1 Fix down line 14) (NET OF REVENUE TAX)	3,043,855	3,539,396	495,541	14.00%	6,010,257	6,921,610	911,353	13.17%
5	TRUE-UP (COLLECTED) OR REFUNDED	(12,755)	(12,755)	-	0.00%	(25,510)	(25,510)	-	0.00%
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	3,031,100	3,526,641	495,541	14.05%	5,984,747	6,896,100	911,353	13.22%
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	707,720	(24,534)	(732,254)	2984.65%	343,914	(49,858)	(393,772)	789.79%
8	INTEREST PROVISION-THIS PERIOD (21)	(6,185)	2,508	8,693	346.61%	(13,231)	5,083	18,314	360.30%
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(1,734,592)	563,232	2,297,824	407.97%	(1,734,592)	563,232	2,297,824	407.97%
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	12,755	12,755	-	0.00%	25,510	25,510	-	0.00%
10a	Refund (if applicable)	-	-	-	---	-	-	-	---
10b	Refund of interim rate increase	-	-	-	---	-	-	-	---
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(1,020,302)	553,961	1,574,263	284.18%	(1,378,399)	543,967	1,922,366	353.40%
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,734,592)	563,232	2,297,824	407.97%				
13	ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	(1,014,117)	551,453	1,565,570	283.90%				
14	TOTAL (12+13)	(2,748,709)	1,114,685	3,863,394	346.59%				
15	AVERAGE (50% OF 14)	(1,374,355)	557,343	1,931,698	346.59%				
16	INTEREST RATE - FIRST DAY OF MONTH	0.05400	0.05400	-	0.00%				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05400	0.05400	-	0.00%				
18	TOTAL (16+17)	0.10800	0.10800	-	0.00%				
19	AVERAGE (50% OF 18)	0.05400	0.05400	-	0.00%				
20	MONTHLY AVERAGE (19/12 Months)	0.00450	0.00450	-	0.00%				
21	INTEREST PROVISION (15x20)	(6,185)	2,508	8,693	346.61%				

* If line 5 is a refund add to line 4
if line 5 is a collection () subtract from line 4