

MEMORANDUM

December 19, 1995

TO: DIVISION OF RECORDS AND REPORTING

FROM: DIVISION OF AUDITING AND FINANCIAL ANALYSIS (VANDIVER) *W*

RE: DOCKET NO. 950003-CU -- CITY GAS COMPANY OF FLORIDA
PGA AUDIT REPORT - PERIOD ENDED SEPTEMBER 30, 1995
AUDIT CONTROL NO. 95-233-4-1

The above-referenced audit report is forwarded. Audit exceptions document deviations from the Uniform System of Accounts, Commission rule or order, Staff Accounting Bulletin and generally accepted accounting principles. Audit disclosures show information that may influence the decision process.

The audit was prepared using a micro computer and has been recorded on one diskette. The diskette may be reviewed using IBM compatible equipment and LOTUS 1-2-3 software. There are no confidential working papers associated with this audit.

Please forward a complete copy of this report to:

City Gas Company of Florida
Richard F. Wall
955 East 25th Street
Hialeah, FL 33013-3498

DNV/sp

Attachment

cc: Chairman Clark
Commissioner Deason
Commissioner Johnson
Commissioner Kiesling
Commissioner Garcia
Mary Andrews Bane, Deputy Executive Director/Technical
Legal Services
Division of Auditing and Financial Analysis (Devlin/Causseaux/
File Folder)
Division of Electric and Gas (Makin)
Miami District Office (Welch)

Office of Public Counsel

DOCUMENT NUMBER-DATE

12749 DEC 19 95

FPSC-RECORDS/REPORTING

Florida Public Service Commission

Audit Report

Twelve months ended September 30, 1995

Field work completed

November 30, 1995

City Gas Company

Miami, Florida

Dade County

Purchased Gas Adjustment Clause Audit

Docket Number 950003-GU

DAFA No. 95-233-4-1

Ruth K. Young

Ruth K. Young
Audit Manager

Kathy Welch

Kathy Welch

Regulatory Analyst Supervisor

Miami District Office

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FPSC-RECORDS/REPORTING

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I. EXECUTIVE SUMMARY

AUDIT PURPOSE: We have applied the procedures described in Section II of this report to audit the appended Purchased Gas Adjustment schedules prepared by City Gas Company in support of Docket 950003--GU for the twelve month period ended September 30, 1995.

SCOPE LIMITATION: The audit exit conference was held on December 4, 1995.

DISCLAIM PUBLIC USE: This is an internal accounting report prepared after performing a limited scope audit; accordingly, this document must not be relied upon for any purpose except to assist the Commission staff in the performance of their duties. Substantial additional work would have to be performed to satisfy generally accepted audit standards and produce audited financial statements for public use.

OPINION: Subject to Audit Exception No. 1 the Purchased Gas Adjustment schedules represent the Company's books and records maintained in substantial compliance with Commission Directives; The expressed opinions extend only to the scope of work described in section II of this report.

II. AUDIT SCOPE

The opinions contained in this report are based on the audit work described below. When used in this report COMPILED and EXAMINED means that audit work includes:

COMPILED – Means that the audit staff reconciled exhibit amounts with the general ledger; visually scanned accounts for error or inconsistency; disclosed any unresolved error, irregularity or inconsistency; and, except as noted performed no other audit work.

EXAMINED – Means that the audit staff reconciled exhibit amounts with the general ledger; traced general ledger account balances to subsidiary ledgers; applied selective analytical review procedures; tested account balances to the extent further described; and disclosed any error, irregularity, or inconsistency observed.

COST OF GAS –

Compiled a Cost of Gas Schedule from the subsidiary general ledger and reconciled to Schedule A-2. Reconciled Company's Summary Gas Cost Schedules to A-2. Examined invoices for the months of January and May 1995. Traced material overtender amounts to company's calculation schedules, to meter reading sheets and to applicable contracts. Traced all imbalance bookout amounts to proper invoices.

REVENUES –

Reconciled the Company's Cost of Gas Sold worksheets for November 94 and June 95 to A-2. Traced therms to Month End Revenue Worksheets. Reconciled the gas rate to company's Rate Schedule; recalculated accounts from the Billing Registers for the months of November 94 and June 95 and reconciled rate billed to company's Rate Schedule.

RECALCULATION OF A-2 -

Recalculated the true-up and the interest calculation and traced the interest rates used to the Wall Street Journal. Traced true-up adjustments amounts to documentation. Traced prior True-up amount to Commission Order, and True-up and Interest Beginning to prior six month filing.

AUDIT EXCEPTION 1

SUBJECT: COST OF GAS

STATEMENT OF FACTS:

1. In reconciling the Company Exhibits to the General Ledger for the month of March 95, the amount in the exhibits for cost of gas was \$10,919 higher than the general ledger. The total per General Ledger was \$2,393,639, while the exhibit showed \$2,404,558.

The Company stated that the amount on the General Ledger was correct and that the exhibits inadvertently included this. An adjustment was made in the month of October, 1994.

OPINION:

The cost of gas in the PGA exhibits for the month of March 95 is overstated in the amounts of \$10,919.

Staff prepared revised true up calculations which follow this exception. The difference for the six months ended March 95 is an increase in the overrecovery with interest of \$10,949, from \$76,672 to \$87,621; and the difference for the six months ended September 95 is an increase in the overrecovery with interest of \$11,275, from \$1,338,247 to \$1,349,522.

RECOMMENDATION:

The Cost of Gas on the PGA schedules should be changed to agree with the Company documentation.

COMPANY COMMENT: Follows the exhibits to this Exception.

Company: City Gas Company
 Title: True-up & Interest Calculations
 Period: SIX MONTHS ENDED MARCH 31, 1995
 REVISED FOR MARCH 95 OVERSTATEMENT
 IN COST OF GAS
 Auditor: RKY

Interest Rates per Wall Street Journal Commercial Paper

Interest - first day reporting	Month 1	5.040%
30 day commercial paper rate per Tallahassee memo	Month 2	5.000%
	Month 3	5.660%
	Month 4	6.030%
	Month 5	6.100%
	Month 6	6.050%
Interest - first day reporting of subsequent month		6.120%

INTEREST RATES

	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
Beginning	5.040%	5.000%	5.660%	6.030%	6.100%	6.050%
Ending	5.000%	5.660%	6.030%	6.100%	6.050%	6.120%
Total	10.040%	10.660%	11.690%	12.130%	12.150%	12.170%
Average	5.020%	5.330%	5.845%	6.065%	6.075%	6.085%
Monthly Average	0.418%	0.444%	0.487%	0.505%	0.506%	0.507%

CALCULATION OF TRUE-UP

Total Gas revenues - net of tax	1,347,062	1,686,428	1,804,149	2,373,259	1,853,242	2,252,402	11,316,542
Prior True-up	13,700	13,700	13,700	13,700	13,700	13,703	82,203
Total gas revenue to current period	1,360,762	1,700,128	1,817,849	2,386,959	1,866,942	2,266,105	11,398,745
Gas Cost	1,437,730	1,889,663	1,895,028	2,163,039	1,852,702	2,393,639	11,631,801
True-up this period	(76,968)	(189,535)	(77,179)	223,920	14,240	(127,534)	(233,056)
Interest provision	1,461	905	288	610	1,147	798	5,209
True-up & interest beginning	394,521	305,314	102,984	15,542	226,372	228,060	394,521
Prior true-up coll. refunded	(13,700)	(13,700)	(13,700)	(13,700)	(13,700)	(13,703)	(82,203)
FGT PGA TRUE UP ADJ							0
Rate Case Refund Balance			3,150				
Total net true-up	305,314	102,984	15,542	226,372	228,060	87,621	87,621
True-up for the month CO. FILING	305,313	102,982	15,541	226,370	228,057	76,672	76,672

Difference	1	2	1	2	3	10,949	10,949
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Company:
Title:
Period:

City Gas Company
True-up & Interest Calculations
SIX MONTHS ENDED MARCH 31, 1995
REVISED FOR MARCH 95 OVERSTATEMENT
IN COST OF GAS
RKY

Auditor:

CALCULATION OF INTEREST

	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	
Beginning true up and int.	394,521	305,314	102,984	15,542	226,372	228,060	
Ending true-up before int	303,853	102,079	15,255	225,762	226,912	86,823	
Total	698,374	407,393	118,238	241,305	453,285	314,882	
Average true up	349,187	203,696	59,119	120,652	226,642	157,441	
Interest rate per above	0.42%	0.44%	0.49%	0.51%	0.51%	0.51%	
Interest per staff	1,461	905	288	610	1,147	798	5,209
True-up for the month PER A-2 Co Filing	1,460	904	288	609	1,147	771	5,179
	1	1	(0)	1	0	27	30

Source: Company prepared schedule A-2

THE PRIOR TRUE UP AMOUNT SHOWN ABOVE WAS TRACED TO ORDER 94-0385-FOF-GU ISSUED
4/1/94 (TRUE UP TO BE COLLECTED DURING APR 94 THRU MAR 95 -- TOTAL 164,399 OVERRECOVERY DIVIDE
BY 2 = 82,200.)

THE TRUE UP AND INTEREST BEGINNING TOTAL AMOUNT OF 394,521 WAS TRACED TO LAST SIX MONTH PERIOD
FILING - DOCKET 940003-GU).

Company:
Title:
Period:

City Gas Company
True-up & Interest Calculations
SIX MONTHS ENDED SEPTEMBER 1995
REVISED FOR MARCH 95 OVERSTATEMENT
COST OF GAS

Interest Rates per Wall Street Journal Commercial Paper

Interest- first day reporting	Month 1	6.120%
30 day commercial paper rate per Tallahassee memo	Month 2	6.070%
	Month 3	6.070%
	Month 4	6.100%
	Month 5	5.860%
	Month 6	5.840%
Interest- first day reporting of subsequent month		5.940%

INTEREST RATES

	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER
Beginning	6.120%	6.070%	6.070%	6.100%	5.860%	5.840%
Ending	6.070%	6.070%	6.100%	5.860%	5.840%	5.940%
Total	12.190%	12.140%	12.170%	11.960%	11.700%	11.780%
Average	6.095%	6.070%	6.085%	5.980%	5.850%	5.890%
Monthly Average	0.506%	0.506%	0.507%	0.498%	0.488%	0.491%

CALCULATION OF TRUE-UP

Total Gas revenues	2,111,195	2,017,652	1,919,191	1,650,560	1,158,181	1,471,031	10,327,810
Prior True-up	2,550	2,550	2,550	2,550	2,550	2,550	15,300
Total gas revenue to current period	2,113,745	2,020,202	1,921,741	1,653,110	1,160,731	1,473,581	10,343,110
Gas Cost	1,814,854	1,688,820	1,604,192	1,474,763	1,082,437	1,451,793	9,116,859
True-up this period	298,891	331,382	317,549	178,347	78,294	21,788	1,226,251
Interest provision	1,198	2,780	4,433	5,602	6,179	6,545	26,737
True-up & interest beginning	87,621	385,160	716,772	1,036,204	1,217,603	1,323,739	87,621
Prior true-up coll. refunded	(2,550)	(2,550)	(2,550)	(2,550)	(2,550)	(2,550)	(15,300)
FGT SETTLEMENT REFUND					24,213		24,213
Rate Case Refund Balance							
Total net true-up	385,160	716,772	1,036,204	1,217,603	1,323,739	1,349,522	1,349,522
True-up for the month per CO. FILING	374,157	705,714	1,025,089	1,206,429	1,312,517	1,338,247	1,338,247
Difference	11,003	11,058	11,115	11,174	11,222	11,275	11,275

Company:
Title:
Period:

City Gas Company
True-up & Interest Calculations
SIX MONTHS ENDED SEPTEMBER 1995
REVISED FOR MARCH 95 OVERSTATEMENT
COST OF GAS

CALCULATION OF INTEREST	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	
Beginning true up and int.	87,621	385,160	716,772	1,036,204	1,217,603	1,323,739	
Ending true-up before int	383,962	713,992	1,031,771	1,212,001	1,317,560	1,342,977	
Total	471,583	1,099,151	1,748,542	2,248,205	2,535,162	2,666,716	
Average true up	235,792	549,576	874,271	1,124,102	1,267,581	1,333,358	
Interest rate per above	0.51%	0.51%	0.51%	0.50%	0.49%	0.49%	
Interest per staff	1,198	2,780	4,433	5,602	6,179	6,545	26,737
True-up for the month per Filing	1,144	2,725	4,376	5,543	6,131	6,492	26,411
	54	55	57	59	48	53	326

Source: Company prepared schedule A-2

THE PRIOR TRUE UP AMOUNT SHOWN ABOVE WAS TRACED TO ORDER 94-0350-FOF-GU
ISSUED 3/14/95 (TRUE UP TO BE COLLECTED DURING APR 95 THRU MAR 96 30,616 OVERRECOVERY, DIVIDED BY
2 APPLICABLE TO THIS PERIOD 30,616 = 15,308)

THE TRUE UP AND INTEREST BEGINNING TOTAL REVISED AMOUNT OF 87,621 WAS USED IN THIS SIX MONTH
PERIOD.

Southern Division:
City Gas Company of Florida
Elkton Gas Service
North Carolina Gas Service
Valley Citizen Gas Service
Waverly Gas Service

NUI National Utility Investors
CORPORATION

955 East 25th Street
Hialeah
Florida 33013-3498
Tel: (305) 691-8710
Fax: (305) 691-7112

December 11, 1995

BY FAX

Ms. Ruth Young
Florida Public Service Commission
3675 NW 82nd Avenue
Miami, FL 33166

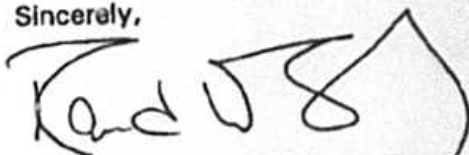
Dear Ms. Young:

The following is the Company Comment with respect to Audit Exception 1 of the ongoing City Gas Company PGA Audit:

The Company agrees that an adjustment is required with respect to this item. The required adjustment is now reflected in the October 1995 PGA filing schedules (Schedules A-1, A-1/R and A-2).

Thank you for the opportunity to include this comment.

Sincerely,



SOUTHERN DIVISION OF NUI CORPORATION

Rand W. Smith
Vice President - Finance

IV. COMPANY EXHIBITS

COMPANY: CITY GAS COMPANY OF FLORIDA		SCHEDULE A-1 (REVISED 6/8/94)			
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF:		PERIOD TO DATE			
CURRENT MONTH: APRIL 94 Through MARCH 95		REVISED PERIOD TO DATE			
		ORIGINAL ESTIMATE	DIFFERENCE		
		AMOUNT	%		
COST OF GAS PURCHASED					
1 COMMODITY (Pipeline)	Includes No Notice Commodity Adjustment	55,868	197,824	(141,956)	-71.78
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)		20,869	22,943	(2,074)	-9.04
3 SWING SERVICE		0	0	0	---
4 COMMODITY (Other)		1,098,159	3,128,725	(2,030,566)	-85.19
5 DEMAND (Line 32-29 A-1 support detail)		1,234,062	809,190	424,872	52.51
6 OTHER		5,000	8,012	(2,412)	-30.10
LESS END-USE CONTRACT					
7 COMMODITY (Pipeline)		1,534	27,103	(25,569)	-94.34
8 DEMAND		9,294	63,266	(54,072)	-85.38
9		0	0	0	---
10 Second Year Month Purchase Adj. (OPTIONAL)		2,383,760	4,073,235	(1,689,475)	-41.23
11 TOTAL COST (1+2+3+4+5+10)-(7+8+9)		(5,202)	(7,281)	2,079	-28.55
12 /23 UNBILLED		2,292,402	4,083,954	(1,811,552)	-44.60
13 COMPANY USE		0	0	0	---
14 TOTAL THERM SALES		7,785,460	9,706,757	(1,921,297)	-19.79
THERM PURCHASED					
15 COMMODITY (Pipeline)	Billing Determinants Only	3,007,000	3,007,000	0	0.00
16 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	Billing Determinants Only	97,800	97,800	0	---
17 SWING SERVICE	Commodity	7,785,460	8,628,163	(842,703)	-9.77
18 COMMODITY (Other)	Commodity	23,258,920	18,985,520	4,273,400	36.94
19 DEMAND	Billing Determinants Only (Line 32-29 A-1 support detail)	14,568	14,569	(1)	-0.21
20 OTHER	Commodity	213,900	1,328,900	(1,115,000)	-83.92
LESS END-USE CONTRACT					
21 COMMODITY (Pipeline)		213,900	1,328,900	(1,115,000)	-83.92
22 DEMAND		0	0	0	---
23		7,683,958	8,391,416	(707,458)	-8.43
24 TOTAL PURCHASES (17+18+20)-(21+23)		(17,151)	(15,000)	(2,151)	14.34
25 NET UNBILLED		7,430,316	8,276,416	(846,100)	-11.22
26 COMPANY USE		0	0	0	---
27 TOTAL THERM SALES (24-26 Estimated only)		0,00718	0,00308	-0,01320	-64.77
CENTS PER THERM					
28 COMMODITY (Pipeline)	(1/15)	0,00694	0,00763	-0,00069	---
29 NO NOTICE SERVICE	(2/16)	0,00000	0,00000	0,00000	---
30 SWING SERVICE	(3/17)	0,00000	0,00000	0,00000	---
31 COMMODITY (Other)	(4/18)	0,03586	0,04764	-0,01178	-31.51
32 DEMAND	(5/19)	0,30440	0,5-880	-0,16440	-29.96
33 OTHER	(6/20)	0,00717	0,00308	-0,01321	-64.82
LESS END-USE CONTRACT					
34 COMMODITY Pipeline	(7/21)	0,04331	0,04764	-0,00433	-9.98
35 DEMAND	(8/22)	---	---	---	---
36	(9/23)	0,31153	0,48540	-0,17387	-35.82
37 TOTAL COST	(10/24)	0,30031	0,48540	-0,18509	-37.51
38 NET UNBILLED	(11/25)	0,32190	0,48277	-0,16087	-33.80
39 COMPANY USE	(12/26)	(0,00187)	(0,00187)	0,00000	0.00
40 TOTAL THERM SALES	(13/27)	0,30003	0,48440	-0,18437	-33.93
41 TRUE-UP	(E-2)	1,00376	1,00376	0,00000	0.00
42 TOTAL COST OF GAS	(40+41)	0,32123	0,48222	-0,16099	-33.93
43 REVENUE TAX FACTOR		0,32100	0,48200	-0,16100	-33.95
44 PGA FACTOR ADJUSTED FOR TAXES (42+43)		0,00000	0,00000	0,00000	0.00
45 PGA FACTOR ROUNDED TO NEAREST 5T 001		0,00000	0,00000	0,00000	0.00

COMPANY:		SCHEDULE A-1/A				
CITY GAS COMPANY OF FLORIDA		REVISED 5/31/95				
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE		PERIOD TO DATE				
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR		MARCH 95				
ESTIMATED FOR THE PERIOD OF:		APRIL 94 THROUGH MARCH 95				
CURRENT MONTH: 03/95		PERIOD TO DATE				
	ACTUAL	REVISED ESTIMATE	DIFFERENCE	AMOUNT	%	
COST OF GAS PURCHASED						
1 COMMODITY (Pipeline)	55,869	58,175	(2,307)	662,354	(189,324)	-21.48
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	20,869	20,869	0	160,487	0	0.00
3 SWING SERVICE	0	0	0	72,003	0	0.00
4 COMMODITY (Other)	1,088,159	1,967,816	(909,657)	14,536,469	(1,879,334)	-10.36
5 DEMAND (Line 32-29 A-1 support detail)	1,204,062	1,315,994	(111,932)	6,577,932	(717,196)	-10.90
6 OTHER	5,609	5,072	537	62,668	51,326	22.36
LESS END-USE CONTRACT						
7 COMMODITY (Pipeline)	1,534	1,276	258	25,056	(4,922)	-19.66
8 DEMAND	9,264	9,264	0	109,073	0	0.00
9	0	0	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	2,203,760	3,367,368	(1,163,608)	23,825,824	(2,569,281)	-10.78
12 NET UNBILLED	0	0	0	0	0	0.00
13 COMPANY USE	0	0	0	0	0	0.00
14 TOTAL THERM SALES	2,203,760	3,367,368	(1,163,608)	23,825,824	(2,569,281)	-10.78
THEIRMS PURCHASED						
15 COMMODITY (Pipeline)	7,784,460	8,113,619	(329,159)	85,377,770	(8,827)	-0.01
16 NO NOTICE SERVICE RESERVATION: Billing Determinants Only (Line 29 A-1 support detail)	3,007,000	3,007,000	0	23,124,500	0	0.00
17 SWING SERVICE	97,600	97,600	0	343,100	(60,290)	-17.57
18 COMMODITY (Other)	7,784,460	8,113,619	(329,159)	85,399,120	(8,827)	-0.01
19 DEMAND	23,259,820	24,485,270	(1,225,450)	138,158,900	(8,858,250)	-6.41
20 OTHER	14,500	12,243	2,257	118,785	53,343	44.91
LESS END-USE CONTRACT						
21 COMMODITY (Pipeline)	217,900	177,924	39,976	2,448,702	71,798	2.93
22 DEMAND	213,000	213,000	0	2,318,500	0	0.00
23	0	0	0	0	0	0.00
24 TOTAL PURCHASES (17+18+20)-(21+23)	7,663,958	7,947,938	(283,980)	83,601,790	23,058,278	27.56
25 NET UNBILLED	0	0	0	0	0	0.00
26 COMPANY USE	(17,151)	(15,000)	(2,151)	(209,309)	(174,901)	19.67
27 TOTAL THERM SALES (24-26 Estimated only)	7,436,316	7,532,938	(96,622)	82,266,266	1,484,373	1.83
CENTS PER THERM						
28 COMMODITY (Pipeline) (1/15)	0.00718	0.00717	0.00001	0.00810	0.01031	-0.00221
29 NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000	0.00694	0.00694	0.00000
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.25470	0.20995	0.04475
31 COMMODITY (Other) (4/18)	0.13677	0.24623	-0.10946	0.16682	0.18442	-0.01760
32 DEMAND (5/19)	0.05006	0.03372	0.01634	0.04533	0.04781	-0.00248
33 OTHER (6/20)	0.38440	0.41428	-0.02988	0.36402	0.43541	-0.07139
LESS END-USE CONTRACT						
34 COMMODITY Pipeline (7/21)	0.00717	0.00717	0.00000	0.00799	0.01024	-0.00225
35 DEMAND (8/22)	0.04331	0.04331	0.00000	0.04331	0.04331	0.00000
36	---	---	---	---	---	---
37 TOTAL COST (11/24)	0.31153	0.42620	-0.11467	0.19629	0.29499	-0.09870
38 NET UNBILLED (12/25)	---	---	---	---	---	---
39 COMPANY USE (13/26)	0.30331	0.00000	0.30331	0.25490	0.24313	0.01177
40 TOTAL THERM SALES (11/27)	0.21900	0.42700	-0.20800	0.19929	0.29499	-0.09570
41 TRUE-UP (E-2)	(0.00187)	(0.00187)	0.00000	(0.00187)	(0.00187)	0.00000
42 TOTAL COST OF GAS (40+41)	0.30000	0.42513	-0.12513	0.19442	0.28312	-0.08870
43 REVENUE TAX FACTOR	1.00376	1.00376	0.00000	1.00376	1.00376	0.00000
44 PGA FACTOR ADJUSTED FOR TAXES (42+43)	0.32123	0.42673	-0.10550	0.19616	0.29418	-0.09802
45 PGA FACTOR ROUNDED TO NEAREST 0.01	0.32100	0.42700	-0.10600	0.19600	0.29400	-0.09800

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 8/08/94)			
ESTIMATED FOR THE PERIOD OF:		APRIL 94		Through		MARCH 95			
		CURRENT MONTH: 03/95				PERIOD TO DATE			
		ACTUAL	FLEX DOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEX DOWN ESTIMATE		
				AMOUNT	%				
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	55,868	61,905	(6,067)	-9.80	693,000	892,368	(199,368)	-22.34
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	20,869	20,869	0	0.00	160,467	160,467	0	---
3	SWING SERVICE	0	0	0	---	72,033	72,033	0	---
4	COMMODITY (Other)	1,088,159	1,219,414	(131,255)	-10.76	14,536,489	14,596,121	(59,632)	-0.41
5	DEMAND (Line 32 - 29 A-1 support detail)	1,234,062	1,262,491	(28,429)	-2.25	5,950,742	5,950,127	(615)	-0.01
6	OTHER	5,600	4,930	650	13.13	62,658	51,009	11,649	22.84
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	1,534	1,534	0	0.00	20,131	25,571	(5,440)	-21.27
8	DEMAND	9,264	9,264	0	0.00	109,075	109,075	0	0.00
9		0	0	0	---	0	0	0	---
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	---	0	0	0	---
11	TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	2,383,760	2,558,961	(165,101)	-6.45	21,256,233	21,587,519	(331,286)	-1.53
12	NET UNBILLED	0	0	0	---	0	0	0	---
13	COMPANY USE	(5,202)	0	(5,202)	ERR	(53,352)	(26,130)	(17,222)	47.67
14	TOTAL THERM SALE	2,252,402	2,534,867	(282,465)	-11.14	21,617,547	21,670,147	(52,600)	-0.24
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only	7,785,460	8,637,997	(852,537)	-9.87	85,577,770	86,986,154	(1,408,384)	-1.62
16	NO NOTICE SERVICE RESERVATION (Bill Determinants Only (Line 29 A-1 support detail)	3,007,000	3,007,000	0	0.00	23,124,500	23,124,500	0	0.00
17	SWING SERVICE Commodity	97,630	0	97,630	---	282,810	343,100	(60,290)	---
18	COMMODITY (Other) Commodity	7,785,460	8,637,997	(852,537)	-9.87	85,599,120	87,077,504	(1,408,384)	-1.62
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	23,259,520	23,259,520	0	0.00	129,301,850	128,721,390	580,460	0.45
20	OTHER Commodity	14,568	12,243	2,325	18.99	172,128	118,485	53,643	45.27
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	213,900	213,900	0	0.00	2,518,500	2,518,500	0	0.00
22	DEMAND	213,900	213,900	0	0.00	2,518,500	2,518,500	0	0.00
23		0	0	0	---	0	0	0	---
24	TOTAL PURCHASES (17+18+20) - (21+23)	7,683,958	8,436,340	(752,382)	-8.92	106,660,058	84,929,239	21,730,819	25.59
25	NET UNBILLED	0	0	0	---	0	0	0	---
26	COMPANY USE	(17,151)	0	(17,151)	ERR	(209,309)	(144,901)	(64,408)	44.45
27	TOTAL THERM SALES (24-26 Estimated only)	7,436,316	8,436,340	(1,000,024)	-11.85	92,286,266	92,159,652	126,614	0.14
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.00718	0.00717	0.00001	0.14	0.00810	0.01026	-0.00216	-21.05
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000	---	0.00694	0.00694	0.00000	---
30	SWING SERVICE (3/17)	0.00000	---	0.00000	---	0.25470	0.20995	0.04475	---
31	COMMODITY (Other) (4/18)	0.13977	0.14117	-0.00140	-0.98	0.16962	0.16776	0.00206	1.23
32	DEMAND (5/19)	0.05306	0.05428	-0.00122	-2.25	0.04533	0.04622	-0.00089	-1.93
33	OTHER (6/20)	0.38440	0.40431	-0.01991	-4.92	0.36402	0.43051	-0.06649	-15.44
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	0.00717	0.00717	0.00000	0.00	0.00799	0.01015	-0.00216	-21.28
35	DEMAND (8/22)	0.04331	0.04331	0.00000	0.00	0.04331	0.04331	0.00000	0.00
36		---	---	0.00000	---	---	---	0.00000	---
37	TOTAL COST (11/24)	0.31153	0.30331	0.00822	2.71	0.19929	0.25418	-0.05489	-21.59
38	NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000	---
39	COMPANY USE (13/26)	0.30331	0.00000	0.30331	0.00	0.25490	0.24934	0.00556	2.23
40	TOTAL THERM SALES (11/27)	0.32190	0.30331	0.01859	6.13	0.19929	0.25418	-0.05489	-21.59
41	TRUE-UP (E-2)	(0.00187)	(0.00187)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42	TOTAL COST OF GAS (40+41)	0.32003	0.30144	0.01859	6.17	0.19742	0.25231	-0.05489	-21.75
43	REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42+43)	0.32123	0.30257	0.01866	6.17	0.19816	0.25326	-0.05510	-21.76
45	PGA FACTOR ROUNDED TO NEAREST 001	0.32100	0.30200	0.01900	5.94	0.19800	0.25300	-0.05500	-21.74

Revised
6/28/95

COMPANY: CITY GAS COMPANY OF FLORIDA

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2
(REVISED 6/08/94)

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

Revised 6/20/95

	CURRENT MONTH: 03/95				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL <i>40-1</i>	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch A-1 Fx down line 4+6)	1,093,759	1,224,364	130,605	10.67%	14,599,147	14,647,130	47,983	0.33%
2 TRANSP GAS COST (Sch A-1 Fx down line 1+2+3+5)	1,310,799	1,345,295	34,496	2.56%	6,786,292	7,075,035	288,743	4.08%
3 TOTAL	2,404,558	2,569,659	165,101	6.43%	21,385,439	21,722,165	336,726	1.55%
4 FUEL REVENUES (Sch A-1 Fx down line 14) (NET OF REVENUE TAX)	2,252,402	2,534,867	282,465	11.14%	21,617,547	21,870,147	252,600	1.15%
5 TRUE-UP (COLLECTED) OR REFUNDED	13,699	13,700	1	0.01%	164,399	164,400	1	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,266,101	2,548,567	282,466	11.08%	21,781,946	22,034,547	252,601	1.15%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(138,457)	(21,092)	117,365	-556.44%	396,507	312,382	(84,125)	-26.93%
8 INTEREST PROVISION-THIS PERIOD (21)	771	25	(746)	-2984.00%	3,026	1,158	(1,868)	-161.31%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	228,057	22,255	(205,762)	-922.91%	(1,009,052)	(1,009,052)	0	0.00%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(13,699)	(13,700)	(1)	0.01%	(164,399)	(164,400)	(1)	0.00%
10a FGT - PGA refund (if applicable)	0	0	0	---	847,440	847,440	0	---
10b Refund of interim rate increase	0	0	0	---	3,150	0	(3,150)	---
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	76,672	(12,472)	(89,144)	714.75%	76,672	(12,472)	(89,144)	714.75%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	228,057	22,295	(205,762)	-922.91%	* 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 + 10a + 10b + 7 - 5)	75,901	(12,497)	(88,398)	707.35%				
14 TOTAL (12+13)	303,958	9,798	(294,160)	-3002.24%				
15 AVERAGE (50% OF 14)	151,979	4,899	(147,080)	-3002.25%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.06050	0.06030	-0.00020	-0.33%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.06120	0.06030	-0.00090	-1.49%				
18 TOTAL (16+17)	0.12170	0.12060	-0.00110	-0.91%				
19 AVERAGE (50% OF 18)	0.06085	0.06030	-0.00055	-0.91%				
20 MONTHLY AVERAGE (19/12 Months)	0.00507	0.00503	-0.00005	-0.90%				
21 INTEREST PROVISION (15x20)	771	25	(746)	-2984.00%				

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

COMPANY: CITY GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: March '95

APRIL 94
Through
MARCH 95

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

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES	TOTAL
							THIRD PARTY	PIPELINE			
03/95	FGT		FTS-1					20,164	1,221,100	35,705	
.	NOCH - 03/95	System Supply	FTS	4,116,419		4,116,419	564,247				13.71
.	ANGI - 03/95	System Supply	FTS	1,210,242		1,210,242	172,869				14.27
.	Midcon - 03/95	System Supply	FTS	2,287,104		2,287,104	328,730				14.50
.	NOCH - 03/95	System Supply	FTS	0		0	(15,535)				
.	ANGI - 03/95	System Supply	FTS	0		0	14,800				
.	Midcon - 03/95	System Supply	FTS	0		0	10,573				
.		End - Use		213,900	213,900	213,900			10,298		
.	Amoco - 02/95										
TOTAL				7,593,765	213,900	7,807,665	1,075,314	20,164	1,231,398	35,705	30.26

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4
(REVISED 8/19/93)

FOR THE PERIOD OF: 03/01/95 Through 03/31/95

MONTH: 03/95

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (GxE)/F
NGC	Comp Sta 7	5,109	4,998	158,379	154,938	1.3700	1.4004
NGC	Comp Sta 7	8,173	7,996	253,363	247,876	1.3800	1.4105
Assoc. Gas	Sun Plant	1,298	1,270	40,238	39,370	1.3800	1.4104
Midcon	Comp Sta 8	6,497	6,358	201,407	197,036	1.4500	1.4822
Midcon	Comp Sta 8	7,014	6,841	154,308	150,502	1.4500	1.4867
Midcon	Comp Sta 8	3,074	2,998	27,666	26,962	1.4900	1.5278
Midcon	Comp Sta 8	3,675	3,779	85,250	83,138	1.4500	1.4868
Midcon	Comp Sta 8	3,875	3,779	34,875	34,011	1.4900	1.5279
Midcon	Comp Sta 7	940	917	20,680	20,174	1.4500	1.4864
Midcon	Comp Sta 7	940	917	8,480	8,253	1.4900	1.5274
Assoc. Gas	Comp Sta 7	2,606	2,549	80,786	79,019	1.4500	1.4824
Assoc. Gas	Comp Sta 7	18,644	18,142	577,964	562,402	1.5000	1.5415
TOTAL		62,045	60,542	1,643,376	1,603,701		
WEIGHTED AVERAGE						1.4491	1.4849

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES

COMPANY: City Gas Company of Florida

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

(REVISED 8/19/93)

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

Revised 6/21/95

	CURRENT MONTH: 03/95				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
RESIDENTIAL	2,091,027	2,635,227	544,200	26.03%	20,861,877	21,643,570	781,693	3.75%
COMMERCIAL	4,024,570	4,222,592	198,022	4.92%	45,730,380	49,051,068	3,320,688	7.26%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
TOTAL FIRM	6,115,597	6,857,819	742,222	12.14%	66,592,257	70,694,638	4,102,381	6.16%
THERM SALES (INTERRUPTIBLE)								
INTERRUPTIBLE	654,656	1,015,600	360,944	55.13%	10,891,870	10,853,850	(38,020)	-0.35%
LARGE INTERRUPTIBLE	666,063	502,997	(163,066)	-24.48%	7,862,581	6,230,964	(1,631,617)	-20.75%
TRANSPORTATION	1,254,280	0	(1,254,280)	-100.00%	10,096,575	0	(10,096,575)	-100.00%
TOTAL INTERRUPTIBLE	2,574,999	1,518,597	(1,056,402)	-41.03%	28,851,026	17,084,814	(11,766,212)	-40.78%
TOTAL THERM SALES	8,690,596	8,376,416	(314,180)	-3.62%	95,443,283	87,779,452	(7,663,831)	-8.03%
NUMBER OF CUSTOMERS (FIRM)								
	AVG. NO. OF CUSTOMERS PERIOD TO DATE							
RESIDENTIAL	92,115	92,712	597	0.65%	89,237	89,939	702	0.79%
COMMERCIAL	4,641	4,933	292	6.29%	4,588	4,770	182	3.97%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
TOTAL FIRM	96,756	97,645	889	0.92%	93,825	94,709	884	0.94%
NUMBER OF CUSTOMERS (INTERRUPTIBLE)								
	AVG. NO. OF CUSTOMERS PERIOD TO DATE							
INTERRUPTIBLE	15	23	8	53.33%	20	23	3	15.00%
LARGE INTERRUPTIBLE	3	3	0	0.00%	3	3	0	0.00%
TRANSPORTATION	24	0	(24)	-100.00%	15	0	(15)	-100.00%
TOTAL INTERRUPTIBLE	42	26	(16)	-38.10%	38	26	(12)	-31.58%
TOTAL CUSTOMERS	96,798	97,671	873	0.90%	93,863	94,735	872	0.93%
THERM USE PER CUSTOMER								
RESIDENTIAL	23	28	6	25.21%	19	20	1	5.26%
COMMERCIAL	867	856	(11)	-1.29%	831	857	26	3.13%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	43,644	44,157	513	1.17%	45,383	39,326	(6,057)	-13.35%
LARGE INTERRUPTIBLE	222,021	167,666	(54,355)	-24.48%	218,405	173,082	(45,323)	-20.75%
TRANSPORTATION	52,262	0	(52,262)	0.00%	56,092	0	(56,092)	0.00%

COMPANY: CITY GAS COMPANY OF FLORIDA
ACTUAL FOR THE PERIOD OF: APRIL 94 THROUGH MARCH 95
SCHEDULE A - 6
(REVISED 8/19/92)

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1 0404	1 0167	1 0415	1 0402	1 0355	1 0421	1 0354	1 0334	1 0324	1 0330	1 0332	1 0318
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236	15 236
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73	14 73
$\frac{\text{DELIVERY PRESSURE OF GAS SOLD psia}}{\text{DELIVERY PRESSURE OF GAS PURCHASED psia}} = \text{PRESSURE CORRECTION FACTOR (adj) psia}$	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344	1 0344
3 BILLING FACTOR												
$\frac{\text{BTU CONTENT} \times \text{PRESSURE CORRECTION FACTOR}}{\text{AVERAGE BTU CONTENT}}$	1 0760	1 0630	1 0770	1 0760	1 0710	1 0780	1 0710	1 0690	1 0680	1 0690	1 0690	1 0670

COMPANY:	COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE										PAGE 1 OF 11	
	CITY GAS COMPANY OF FLORIDA OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR										REVISOR 60894	
	ESTIMATED FOR THE PERIOD OF:											
	CURRENT MONTH: APRIL 95			THROUGH MARCH 96			PERIOD TO DATE			DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
	ACTUAL	ORD. EST.	AMOUNT	%	ACTUAL	ORD. EST.	AMOUNT	%	ACTUAL	ORD. EST.	AMOUNT	%
COST OF GAS PURCHASED												
1 COMMODITY (Pipeline)												
2 NO NOTICE SERVICE RESERVATION												
3 SWING SERVICE												
4 COMMODITY (Other)												
5 DEMAND (Line 22 - 29 A-1 support detail)												
6 OTHER												
LESS END-USE CONTRACT												
7 COMMODITY (Pipeline)												
8 DEMAND												
9												
10 Second Prior Month Purchase Adj. (OPTIONAL)												
11 TOTAL COST (1+2+3+4+5+6+10 - 7+8+9)	1,441,344	2,453,594	(1,014,250)	-41.30	9,003,125	15,120,781	(6,072,656)	-40.15			(6,072,656)	-40.15
12 NET UNBILLED												
13 COMPANY USE	(4,311)	(3,348)	1,007	---	(9,200)	(32,196)	22,978	---			22,978	-71.05
14 TOTAL THERM SALES	1,471,031	2,453,297	(982,266)	-40.04	10,327,810	15,112,534	(4,784,724)	-31.66			(4,784,724)	-31.66
THERMS PURCHASED												
15 COMMODITY (Pipeline)												
16 NO NOTICE SERVICE RESERVATION (Bill Determinants Only (Line 29 A-1 support detail))												
17 SWING SERVICE												
18 COMMODITY (Other)												
19 DEMAND (Billing Determinants Only (Line 32-29 A-1 support detail))												
20 OTHER												
LESS END-USE CONTRACT												
21 COMMODITY (Pipeline)												
22 DEMAND												
23												
24 TOTAL PURCHASES (17+18+20) - (21+23)	5,179,801	6,867,918	(1,708,315)	-24.80	32,777,426	44,207,826	(11,480,400)	-25.94			(11,480,400)	-25.94
25 NET UNBILLED												
26 COMPANY USE	(18,230)	(15,000)	(3,230)	---	(100,430)	(90,000)	(13,430)	---			(13,430)	---
27 TOTAL THERM SALES (24-26 Estimated only)	6,185,225	6,872,918	(687,693)	-10.01	37,677,127	42,107,826	(4,430,709)	-9.94			(4,430,709)	-9.94
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/19)												
29 NO NOTICE SERVICE (2/19)	0.0094	0.0074	-0.0020	-14.78	0.0094	0.0094	0.0000	---			0.0000	---
30 SWING SERVICE (3/17)	0.0000	0.0000	0.0000	---	0.0000	0.0000	0.0000	---			0.0000	---
31 COMMODITY (Other) (4/18)												
32 DEMAND (5/19)	0.0652	0.0570	0.0128	22.61	0.0625	0.0564	0.0078	17.32			0.0078	17.32
33 OTHER (6/20)	0.3941	0.4124	-0.0198	-4.79	0.5115	0.4125	0.0970	23.46			0.0970	23.46
LESS END-USE CONTRACT												
34 COMMODITY Pipeline (7/21)												
35 DEMAND (8/22)	0.0071	0.0074	-0.0007	-9.97	0.0071	0.0071	0.0000	---			0.0000	---
36	0.6431	0.0416	-0.0285	-6.17	0.6400	0.0417	0.0000	---			0.0000	---
37 TOTAL COST (11/24)	0.2767	0.3561	-0.0782	-21.05	0.2760	0.3417	0.0659	19.19			0.0659	19.19
38 NET UNBILLED (12/25)												
39 COMPANY USE (13/26)	0.2948	0.3553	-0.1205	-33.67	0.0901	0.2576	0.1675	74.81			0.1675	74.81
40 TOTAL THERM SALES (11/27)	0.2300	0.3529	-0.1242	-34.78	0.2760	0.3417	0.0659	19.19			0.0659	19.19
41 TRUE-UP (E-2)	(0.0034)	(0.0034)	0.0000	---	(0.0018)	(0.0018)	0.0000	---			0.0000	---
42 TOTAL COST OF GAS (40+41)	0.2300	0.3529	-0.1242	-34.81	0.2743	0.3399	0.0659	19.30			0.0659	19.30
43 REVENUE TAX FACTOR	1.0076	1.0076	0.0000	---	1.0076	1.0076	0.0000	---			0.0000	---
44 POA FACTOR ADJUSTED FOR TAXES (42x43)	0.2336	0.3562	-0.1243	-34.81	0.2756	0.3410	0.0654	19.30			0.0654	19.30
45 POA FACTOR ROUNDED TO NEAREST .001	0.2300	0.3500	-0.1240	-34.64	0.2750	0.3410	0.0660	19.35			0.0660	19.35

COMPANY: PURCHASED GAS ADJUSTMENT
CITY GAS COMPANY OF FLORIDA COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL

FOR THE PERIOD: APRIL 95 THROUGH MARCH 96

COMMODITY (Pipeline)	CURRENT MONTH:	09/95	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM	Schedule A-1 Line 15	Schedule A-1 Line 16	Schedule A-1 Line 17	Schedule A-1 Line 18	Schedule A-1 Line 19
TOTAL COMMODITY (Pipeline)										
DEMAND SERVICE										
1	Commodity Pipeline - Scheduled FTS									
2	Commodity Pipeline - Scheduled ITS									
3	No Notice Commodity Adjustment									
4	Commodity Adjustments									
5	Commodity Adjustments									
6	Commodity Adjustments									
7	Commodity Adjustments									
TOTAL DEMAND SERVICE										
COMMODITY OTHER										
8	Swing Service Scheduled									
9	Alert Day Volumes - FGT									
10	Operational Flow Order Volumes - FGT									
11	Less Alert Day Volumes Direct Billed to Others									
12	Operating Account Balancing									
13	Other - Net market delivery imbalance									
14	Other - Net market delivery imbalance									
15	Other - Net market delivery imbalance									
TOTAL COMMODITY OTHER										
TOTAL DEMAND SERVICE										
DEMAND										
16	Demand (Pipeline) Establishment									
17	Less Relinquished to End-Users									
18	Less Relinquished Off System									
19	Other - Firm winter supply									
20	Demand - No Notice									
21	Revenue Sharing - FGT									
22	Other - Storage Demand									
23	Other - Storage Demand									
24	Other - Storage Demand									
TOTAL DEMAND										
OTHER										
25	Other - Monthly purchase from Peoples Gas									
26	Peak Shaving									
27	Storage withdrawal									
28	Other									
29	Other									
30	Other									
31	Other									
32	Other									
TOTAL OTHER										

COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF:									
CURRENT MONTH:		APRIL 95		MARCH 96		PERIOD TO DATE		DIFFERENCE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
ACTUAL	ORG. EST.	ACTUAL	ORG. EST.	ACTUAL	ORG. EST.	ACTUAL	ORG. EST.	AMOUNT	%
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)									
2 NO NOTICE SERVICE RESERVATION									
3 SWING SERVICE									
4 COMMODITY (Other)									
5 DEMAND (Line 32 - 29 A-1 support detail)									
6 OTHER									
7 COMMODITY (Pipeline)									
8 DEMAND									
9									
10 Second Prior Month Purchase Adj. (OPTIONAL)									
11 TOTAL COST (1+2+3+4+5+6+7+8+9+10)	1,441,344	1,428,088	16,056	1,17	9,033,125	9,443,174	(200,048)		-4.13
12 NET UNBILLED									
13 COMPANY USE	(4,311)		(4,211)		(9,200)		(9,200)		EBR
14 TOTAL THERM SALES	1,471,031	1,422,814	48,417	3.40	10,327,810	9,431,137	896,673		9.51
THERMS PURCHASED									
15 COMMODITY (Pipeline)									
16 NO NOTICE SERVICE RESERVATION									
17 SWING SERVICE									
18 COMMODITY (Other)									
19 DEMAND									
20 OTHER									
21 COMMODITY (Pipeline)									
22 DEMAND									
23									
24 TOTAL PURCHASES (17+18+20)-(21+22)	5,179,601	6,024,432	(844,831)	-14.02	40,014,536	35,323,302	4,691,234		13.28
25 NET UNBILLED									
26 COMPANY USE	(14,230)		(18,230)		(103,433)		(103,433)		EBR
27 TOTAL THERM SALES (24-26 Estimated only)	6,185,225	6,024,432	160,793	2.67	37,977,127	35,323,302	2,653,825		7.51
CENTS PER THERM									
28 COMMODITY (Pipeline)									
29 NO NOTICE SERVICE									
30 SWING SERVICE									
31 COMMODITY (Other)									
32 DEMAND									
33 OTHER									
34 COMMODITY Pipeline									
35 DEMAND									
36 NET UNBILLED									
37 TOTAL COST									
38 COMPANY USE									
39 TOTAL THERM SALES									
40 TOTAL THERM SALES									
41 TRIPLE-UP									
42 TOTAL COST OF GAS									
43 REVENUE TAX FACTOR									
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)									
45 PGA FACTOR ADJUSTED TO NEAREST .001									

SCHEDULE A-1/1A
(REVISED 6/04/94)
(Flow Down) PAGE 3 OF 11

CITY GAS COMPANY OF FLORIDA

45 PGA FACTOR ADJUSTED TO NEAREST .001

	CURRENT MONTH: 09/95		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 Fx down line 4+6)	915,704	971,214	55,510	5.72%	5,547,250	5,793,836	246,586	4.26%
2 TRANSP GAS COST (Sch A-1 Fx down line 1+2+3+5)	536,089	463,923	(72,166)	-15.56%	3,569,609	3,713,079	143,470	3.86%
3 TOTAL	1,451,793	1,435,137	(16,656)	-1.16%	9,116,859	9,506,915	390,056	4.10%
4 FUEL REVENUES (Sch A-1 Fx down line 14) (NET OF REVENUE TAX)	1,471,031	1,422,614	(48,417)	-3.40%	10,327,810	9,431,137	(896,673)	-9.51%
5 TRUE-UP (COLLECTED) OR REFUNDED	2,550	2,550	0	0.00%	15,300	15,300	0	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,473,581	1,425,164	(48,417)	-3.40%	10,343,110	9,446,437	(896,673)	-9.49%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	21,788	(9,973)	(31,761)	318.47%	1,226,251	(60,478)	(1,286,729)	2127.60%
8 INTEREST PROVISION-THIS PERIOD (21)	6,492	(408)	(6,900)	1691.18%	26,411	(1,516)	(27,927)	1842.15%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,312,517	(76,835)	(1,389,352)	1808.23%	76,672	(12,472)	(89,144)	714.75%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(2,550)	(2,550)	0	0.00%	(15,300)	(15,300)	0	0.00%
10a FGT - PGA refund (if applicable)	0	0	0	---	24,213	0	(24,213)	---
10b Refund of interim rate increase	0	0	0	---	0	0	0	---
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	1,338,247	(89,766)	(1,428,013)	1590.82%	1,338,247	(89,766)	(1,428,013)	1590.82%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,312,517	(76,835)	(1,389,352)	1808.23%				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	1,331,755	(89,358)	(1,421,113)	1590.36%				
14 TOTAL (12+13)	2,644,272	(166,193)	(2,810,465)	1691.09%				
15 AVERAGE (50% OF 14)	1,322,136	(83,097)	(1,405,233)	1691.08%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05840	0.05840	0.00000	0.00%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05940	0.05940	0.00000	0.00%				
18 TOTAL (16+17)	0.11780	0.11780	0.00000	0.00%				
19 AVERAGE (50% OF 18)	0.05890	0.05890	0.00000	0.00%				
20 MONTHLY AVERAGE (19/12 Months)	0.00491	0.00491	-0.00000	-0.04%				
21 INTEREST PROVISION (15x20)	6,492	(408)	(6,900)	1691.18%				

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

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

MARCH 96

COMPANY: CITY GAS COMPANY OF FLORIDA

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH: September '95

APRIL 95

Through

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(I) DEMAND COST	(J) OTHER CHARGES ACA/GRI/FUEL	(K) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(H) PIPELINE			
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
TOTAL											

State of Florida

Commissioners:
SUSAN F. CLARK, CHAIRMAN
J. TERRY DEASON
JULIA L. JOHNSON
DIANE K. KIESLING
JOE GARCIA



DIVISION OF RECORDS &
REPORTING
BLANCA S. BAYO
DIRECTOR
(904) 413-6770

Public Service Commission

December 20, 1995

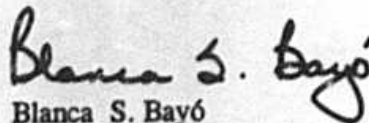
Mr. Richard F. Wall
City Gas Company of Florida
955 East 25th Street
Hialeah, Florida 33013-3498

Dear Mr. Wall:

RE: Docket No. 950003-GU -- City Gas Company of Florida
PGA Audit Report - Period Ended September 30, 1995
Audit Control #95-233-4-1

The enclosed audit report is forwarded for your review. Any company response filed with this office within ten (10) work days of the above date will be forwarded for consideration by the staff analyst in the preparation of a recommendation for this case.

Sincerely,


Blanca S. Bayo

BSB/mas
Enclosure
cc: Public Counsel
McWhirter Law Firm