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July 12, 1996

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard, Rm. 110
Tallahassee, Fl 32399-0850

ORIGINAL
FILE COPY

Re: Amendment to Docket No. 960003-GU, Purchased Gas Adjustment Cost Recovery, for April and May 1996

Dear Ms. Bayo:

Enclosed please find original and sixteen (16) copies of amendments to City Gas Company of Florida's April and May 1995 Purchase Gas Adjustment filing. The Company revised Schedules A-1, A-1R, A-2 and A-1: Supporting Details to incorporate PSC Staff's comments.

The Company requests that the attached pages be substituted for the ones originally filed and requests continuance of specified confidential treatment of portions of the attached schedules as originally requested. The confidential document is filed under separate cover (copy enclosed).

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this letter and returning same to me.

Thank you for your assistance in connection with this matter.

Sincerely,

Michael A. Palecki
Michael A. Palecki
Vice President of Regulatory Affairs

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Enclosures

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FPSC-RECORDS/REPORTING

COMPANY:
CITY GAS COMPANY OF FLORIDA

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF:

SCHEDULE A-1
(REVISED 6/06/94)

PAGE 1 OF 11

	APRIL 96		Through		MARCH 97			
	CURRENT MONTH: 04/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A) ACTUAL	(B) ORG. EST.	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment		50,098		-10.14		50,098		-10.14
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)		10,410		0.00		10,410		0.00
3 SWING SERVICE		0		—		0		—
4 COMMODITY (Other)		1,884,838		40.48		1,884,838		40.48
5 DEMAND (Line 32-29 A-1 support detail)		927,552		-1.32		927,552		-1.32
6 OTHER		4,341		90.38		4,341		90.38
LESS END-USE CONTRACT		0		—		0		—
7 COMMODITY (Pipeline)		0		—		0		—
8 DEMAND		0		—		0		—
9		0		—		0		—
10 Second Prior Month Purchase Adj. (OPTIONAL)		0		—		0		—
11 TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	3,317,453	2,657,240	660,213	24.85	3,317,453	2,657,239	660,214	24.85
12 NET UNBILLED	0	0	0	—	0	0	0	—
13 COMPANY USE (7,070)	(7,070)	(5,699)	(1,374)	24.13	(7,070)	(5,699)	(1,374)	24.13
14 TOTAL THERM SALES	2,986,402	2,669,830	296,572	11.11	2,986,402	2,669,830	296,572	11.11
THERMS PURCHASED								
15 COMMODITY (Pipeline) Billing Determinants Only		6,987,191		-13.85		6,987,191		-13.85
16 NO NOTICE SERVICE RESERVATION Billing Determinants Only (Line 29 A-1 support detail)		1,500,000		0.00		1,500,000		0.00
17 SWING SERVICE Commodity		0		—		0		—
18 COMMODITY (Other) Commodity		6,987,191		-13.85		6,987,191		-13.85
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)		15,997,800		-80.95		15,997,800		-80.95
20 OTHER Commodity		10,494		39.38		10,494		39.38
LESS END-USE CONTRACT		0		—		0		—
21 COMMODITY (Pipeline)		0		—		0		—
22 DEMAND		0		—		0		—
23		0		—		0		—
24 TOTAL PURCHASES (17+18+20)-(21+23)	8,034,084	6,997,685	(963,601)	-13.77	8,034,084	6,997,685	(963,601)	-13.77
25 NET UNBILLED	0	0	0	—	0	0	0	—
26 COMPANY USE (16,752)	(16,752)	(15,000)	(1,752)	11.88	(16,752)	(15,000)	(1,752)	11.88
27 TOTAL THERM SALES (24-26 Estimated only)	8,219,683	6,982,685	2,236,978	32.04	8,219,683	6,982,685	2,236,978	32.04
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)		0.00717		4.32		0.00717		4.32
29 NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000	0.00	0.00694	0.00000	0.00694	—
30 SWING SERVICE (3/17)	—	—	—	—	—	—	—	—
31 COMMODITY (Other) (4/18)		0.23827		63.04		0.23827		63.04
32 DEMAND (5/19)	0.14653	0.05798	0.08855	152.73	0.14653	0.05798	0.08855	152.73
33 OTHER (6/20)	0.58512	0.41366	0.15146	36.61	0.58512	0.41366	0.15146	36.61
LESS END-USE CONTRACT		—		—		—		—
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	—	0.00000	0.00000	0.00000	—
35 DEMAND (8/22)	0.00000	0.00000	0.00000	—	0.00000	0.00000	0.00000	—
36	—	—	—	—	—	—	—	—
37 TOTAL COST (11/24)	0.54679	0.37973	0.17008	44.78	0.54679	0.37973	0.17008	44.78
38 NET UNBILLED (12/25)	—	—	—	—	—	—	—	—
39 COMPANY USE (13/26)	0.42208	0.37973	0.04233	11.15	0.42208	0.37973	0.04233	11.15
40 TOTAL THERM SALES (11/27)	0.35862	0.38055	-0.02073	-5.45	0.54679	0.37973	0.17008	44.78
41 TRUE-UP (E-2)	(0.00180)	(0.00180)	0.00000	0.00	(0.00180)	(0.00180)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.35802	0.37875	-0.02073	-5.47	0.54799	0.37993	0.17008	45.00
43 REVENUE TAX FACTOR	1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXE (42x43)	0.35937	0.38017	-0.02180	-5.47	0.55005	0.37935	0.17070	45.00
45 PGA FACTOR ROUNDED TO NEAREST .001	0.359	0.380	-0.02180	-5.47	0.55000	0.37900	0.17100	45.12

COMPANY:
CITY GAS COMPANY OF FLORIDA

COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF:

SCHEDULE A-1/R
(REVISED 6/08/94)
(Flex Down) PAGE 2 OF 11

	APRIL 96		Through		MARCH 97		PERIOD TO DATE	
	(A) ACTUAL	(B) ORG. EST.	DIFFERENCE		(E) ACTUAL	(F) ORG. EST.	DIFFERENCE	
			(C) AMOUNT	(D) %			(G) AMOUNT	(H) %
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment				-1.64				-1.64
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)				0.00				0.00
3 SWING SERVICE				-3.08				-3.08
4 COMMODITY (Other)				-0.73				-0.73
5 DEMAND (Line 32-29 A-1 support detail)				90.38				90.38
6 OTHER								
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)				0.00				0.00
8 DEMAND				0.00				0.00
9	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL C (1+2+3+4+5+6+10)-(7+8+9)	3,317,453	3,394,783	(77,330)	-2.28	3,317,453	3,394,783	(77,330)	-2.28
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	(7,070)	(7,293)	223	0.00	(7,070)	(7,293)	223	0.00
14 TOTAL THERM SALES	2,966,402	3,382,214	(415,812)	-12.29	2,966,402	3,382,214	(415,812)	-12.29
THERMS PURCHASED								
15 COMMODITY (Pipeline) Billing Determinants Only				-13.85				-13.85
16 NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)				0.00				0.00
17 SWING SERVICE Commodity				-13.85				-13.85
18 COMMODITY (Other) Commodity				-59.71				-59.71
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)				39.36				39.36
20 OTHER Commodity								
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)				0.00				0.00
22 DEMAND				0.00				0.00
23	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18+20)-(21+23)	6,034,064	6,997,684	(963,600)	-13.77	6,034,064	6,997,684	(963,600)	-13.77
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	(16,752)	(15,000)	(1,752)	0.00	(16,752)	(15,000)	(1,752)	0.00
27 TOTAL THERM SALES (24-26 Estimated only)	6,219,663	6,982,684	(763,021)	-12.29	6,219,663	6,982,684	(763,021)	-12.29
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)				14.20				14.20
29 NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000	0.00	0.00694	0.00694	0.00000	0.00
30 SWING SERVICE (3/17)				12.52				12.52
31 COMMODITY (Other) (4/18)	0.14653	0.05948	0.08707	146.43	0.14653	0.05948	0.08707	146.43
32 DEMAND (5/19)	0.56512	0.41366	0.15146	36.61	0.56512	0.41366	0.15146	36.61
33 OTHER (6/20)								
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
36	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST (11/24)	0.54979	0.48513	0.06466	13.33	0.54979	0.48513	0.06466	13.33
38 NET UNBILLED (12/25)								
39 COMPANY USE (13/26)	0.42208	0.48620	-0.06414	-13.19	0.42208	0.48620	-0.06414	-13.19
40 TOTAL THERM SALES (11/27)	0.35982	0.48617	-0.12635	-25.99	0.54979	0.48513	0.06466	13.33
41 TRUE-UP (E-2)	(0.00180)	(0.00180)	0.00000	0.00	(0.00180)	(0.00180)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.35802	0.48437	-0.12635	-26.09	0.54799	0.48333	0.06466	13.38
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 (42x43)	0.35937	0.48619	-0.12682	-26.08	0.55000	0.48515	0.06485	13.38
45 PGA FACTOR ROUNDED TO NEAREST .001	0.359	0.486	-0.12682	-26.08	0.55000	0.48500	0.06500	13.40

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 98 THROUGH MARCH 97

CURRENT MONTH: 04/96

	(A)	(B)	(C)
COMMODITY (Pipeline)	THERMS	INV. AMOUNT	COST PER THERM
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			
8 TOTAL COMMODITY (Pipeline)	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	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS			
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT			
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Cust.			
22 Commodity Adjustment			
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND			
25 Demand (Pipeline) Entitlement			
26 Less Relinquished to End-Users			
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice			
30 Revenue Sharing - FGT			
31 Other - Storage Demand			
32 TOTAL DEMAND	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			
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:
CITY GAS COMPANY OF FLORIDA

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2
(REVISED 6/08/94)
PAGE 4 OF 11

FOR THE PERIOD OF: APRIL 96 Through MARCH 97

	CURRENT MONTH: 04/96		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 Flx down line 4+6)	2,346,708	2,416,596	69,888	2.89%	2,346,708	2,416,596	69,888	2.89%
2 TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)	970,745	978,187	7,442	0.76%	970,745	978,187	7,442	0.76%
3 TOTAL	3,317,453	3,394,783	77,330	2.28%	3,317,453	3,394,783	77,330	2.28%
4 FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	2,966,402	3,382,214	415,812	12.29%	2,966,402	3,382,214	415,812	12.29%
5 TRUE-UP (COLLECTED) OR REFUNDED	(12,755)	(12,755)	0	0.00%	(12,755)	(12,755)	0	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,953,647	3,369,459	415,812	12.34%	2,953,647	3,369,459	415,812	12.34%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(363,806)	(25,324)	338,482	-1336.61%	(363,806)	(25,324)	338,482	-1336.61%
8 INTEREST PROVISION-THIS PERIOD (21)	(7,046)	2,575	9,621	373.63%	(7,046)	2,575	9,621	373.63%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(1,376,495)	573,226	1,949,721	340.13%	(1,376,495)	573,226	1,949,721	340.13%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	12,755	12,755	0	0.00%	12,755	12,755	0	0.00%
10a Refund (if applicable)	0	0	0	---	0	0	0	---
10b Refund of interim rate increase	0	0	0	---	0	0	0	---
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9 +10+10a)	(1,734,592)	563,232	2,297,824	407.97%	(1,734,592)	563,232	2,297,824	407.97%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,376,495)	573,226	1,949,721	340.13%				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	(1,727,546)	560,657	2,288,203	408.13%				
14 TOTAL (12+13)	(3,104,041)	1,133,883	4,237,924	373.75%				
15 AVERAGE (50% OF 14)	(1,552,021)	566,942	2,118,963	373.75%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05500	0.05500	0.00000	0.00%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05400	0.05400	0.00000	0.00%				
18 TOTAL (16+17)	0.10900	0.10900	0.00000	0.00%				
19 AVERAGE (50% OF 18)	0.05450	0.05450	0.00000	0.00%				
20 MONTHLY AVERAGE (19/12 Months)	0.00454	0.00454	0.00000	0.04%				
21 INTEREST PROVISION (15x20)	(7,046)	2,575	9,621	373.63%				

* 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

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF:

SCHEDULE A-1
(REVISED 8/08/94)

PAGE 1 OF 11

	APRIL 86		Through		MARCH 97			
	CURRENT MONTH: 05/96		-- DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A) ACTUAL	(B) ORG. EST.	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment		46,959		4.71		97,057		(2.90)
2 NO NOTICE SERVICE RESERVATION (Line 28 A-1 support detail)		8,068		-		18,478		-
3 SWING SERVICE								
4 COMMODITY (Other)		1,580,517		(1.55)		3,225,355		20.13
5 DEMAND (Line 32-29 A-1 support detail)		774,293		(8.43)		1,701,845		(3.64)
6 OTHER		3,659		38.87		8,200		66.14
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)								
8 DEMAND								
9								
10 Second Prior Month Purchase Adj. (OPTIONAL)								
11 TOTAL COG (1+2+3+4+5+6+7+8+9)	2,323,360	2,393,696	(70,316)	(2.94)	5,640,833	5,060,935	589,898	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	3,043,955	2,405,462	638,393	28.54	6,010,257	5,075,292	934,965	18.62
THERMS PURCHASED								
15 COMMODITY (Pipeline) Billing Determinants Only		6,549,366		(28.70)		13,536,557		(21.03)
16 NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)		1,182,500		-		2,682,500		-
17 SWING SERVICE Commodity								
18 COMMODITY (Other) Commodity		6,549,366		(28.70)		13,536,557		(21.03)
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)		13,354,490		(15.11)		29,352,290		(40.10)
20 OTHER Commodity		9,328		8.85		19,822		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	13,556,379	(2,842,197)	(20.97)
25 NET UNBILLED								
26 COMPANY USE	(17,996)	(15,000)	(2,996)	19.99	(34,750)	(30,000)	(4,750)	15.83
27 TOTAL THERM SALES (24-26 Estimated only)	6,976,145	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)		0.00717		48.98		0.00717		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)		0.23827		38.07		0.23827		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)	0.52394	0.41370	0.11024	26.85	0.54817	0.41388	0.13449	32.51
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)								
35 DEMAND (8/22)								
36 (9/23)								
37 TOTAL COST (11/24)	0.49644	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)	0.38500	(2.49563)	(883.73)	(0.90005)	0.37237	(1.27242)	(341.71)
40 TOTAL THERM SALES (11/27)	0.23884	0.39580	(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	0.38400	(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	0.38537	(0.10736)	(29.36)	0.52865	0.37218	0.15447	41.50
45 PGA FACTOR ROUNDED TO NEAREST .001	0.258	0.385	(0.107)	(29.36)	0.527	0.372	0.155	41.67

COMPANY:
CITY GAS COMPANY OF FLORIDA

COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF:

SCHEDULE A-1/R
(REVISED 6/08/94)
(Flex Down) PAGE 2 OF 11

	APRIL 96		Through		MARCH 97		PERIOD TO DATE	
	CURRENT MONTH: 05/96		DIFFERENCE		DIFFERENCE		DIFFERENCE	
	(A) ACTUAL	(B) ORG. EST.	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment				14.30				6.12
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)				-				-
3 SWING SERVICE				(44.80)				(25.40)
4 COMMODITY (Other)				2.03				0.47
5 DEMAND (Line 32 - 29 A-1 support detail)				38.87				66.14
6 OTHER				-				-
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)	5,940,835	6,945,958	(1,305,123)	(18.79)
12 NET UNBILLED	38,347	(8,140)	46,487	(571.09)	31,277	(15,433)	46,710	(302.80)
13 COMPANY USE	3,043,855	3,539,396	(495,541)	(14.00)	6,010,257	6,921,610	(911,353)	(13.17)
14 TOTAL THERM SALES								
THERMS PURCHASED								
15 COMMODITY (Pipeline) Billing Determinants Only				(28.70)				(21.03)
16 NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)				-				-
17 SWING SERVICE Commodity				(28.70)				(21.03)
18 COMMODITY (Other) Commodity				(13.70)				(38.61)
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)				9.85				25.38
20 OTHER Commodity				-				-
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	13,558,378	(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)	6,978,145	6,543,694	2,432,451	37.17	18,195,808	13,528,378	4,669,430	34.52
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)				60.52				34.53
29 NO NOTICE SERVICE (2/16)	0.00694	0.00694	-	-	0.00694	0.00694	-	-
30 SWING SERVICE (3/17)				-				-
31 COMMODITY (Other) (4/18)				(22.67)				(5.61)
32 DEMAND (5/19)	0.06391	0.05408	0.00985	18.22	0.09327	0.05698	0.03629	63.69
33 OTHER (5/20)	0.52394	0.41370	0.11024	26.65	0.54617	0.41368	0.13449	32.51
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)				-				-
35 DEMAND (8/22)				-				-
36 (9/23)				-				-
37 TOTAL COST (11/24)	0.46844	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)	0.54287	(2.67330)	(492.62)	(0.90005)	0.51443	(1.41448)	(274.96)
40 TOTAL THERM SALES (11/27)	0.25884	0.54289	(0.28385)	(52.30)	0.52948	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)	0.52668	0.51058	0.01410	2.78
43 REVENUE TAX FACTOR	1.00379	1.00378	-	-	1.00378	1.00378	-	-
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.25801	0.54292	(0.28491)	(52.48)	0.52865	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) THERMS	(B) INV. AMOUNT	(C) COST PER THERM
COMMODITY (Pipeline)			
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			
8 TOTAL COMMODITY (Pipeline)	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	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS			
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT			
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Cust.			
22 Commodity Adjustment			
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND			
25 Demand (Pipeline) Entitlement			
26 Less Relinquished to End-Users			
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice			
30 Revenue Sharing - FGT			
31 Other - Storage Demand			
32 TOTAL DEMAND	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			
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	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 (REVISED 8/08/94) PAGE 4 OF 11			
CITY GAS COMPANY OF FLORIDA		APRIL 96		Through		MARCH 97			
FOR THE PERIOD OF:		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	781,123	(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