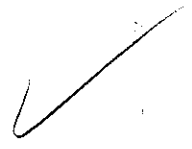


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COMPANY:		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE				SCHEDULE A-1			
CITY GAS COMPANY OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				(REVISED 6/08/94)			
ESTIMATED FOR THE PERIOD OF:		APRIL 98		Through		MARCH 97		PAGE 1 OF 11	
		CURRENT MONTH: 05/98		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	49,163	46,959	2,210	4.71	64,187	97,057	(3,870)	(2.98)
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	8,068	8,068	-	-	18,478	18,478	-	-
3	SWING SERVICE	-	-	-	-	-	-	-	-
4	COMMODITY (Other)	1,506,273	1,560,517	(54,244)	(1.55)	3,874,718	3,225,356	649,361	20.13
5	DEMAND (Line 32 - 29 A-1 support detail)	724,511	774,293	(49,782)	(6.43)	1,858,828	1,701,845	156,983	(3.64)
6	OTHER	6,859	3,859	3,000	38.87	13,025	8,200	4,825	86.14
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	2,393,696	(70,316)	(2.94)	5,640,833	5,050,935	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	3,043,855	2,405,462	638,393	26.54	6,010,257	5,075,292	934,965	18.42
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only	4,999,870	8,549,368	(1,879,498)	(28.70)	10,859,330	13,538,557	(2,847,227)	(21.03)
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,182,900	1,182,500	-	-	2,662,000	2,662,500	-	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity	4,889,870	8,549,368	(1,879,498)	(28.70)	10,859,330	13,538,557	(2,847,227)	(21.03)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	11,315,993	13,354,490	(2,018,535)	(15.11)	17,862,460	29,352,290	(11,789,830)	(40.10)
20	OTHER Commodity	10,228	9,328	900	9.65	24,862	19,822	5,040	25.38
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	4,680,098	6,558,664	(1,878,566)	(28.64)	10,714,182	13,556,379	(2,842,197)	(20.97)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE	(17,998)	(15,000)	(2,998)	19.99	(34,750)	(30,000)	(4,750)	15.83
27	TOTAL THERM SALES (24-26 Estimated only)	8,978,145	6,543,664	2,432,451	37.17	18,185,808	13,526,379	4,669,429	34.52
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.007163	0.00717	(0.000336)	46.86	0.00693	0.00717	(0.00054)	22.87
29	NO NOTICE SERVICE (2/18)	0.00694	0.00694	-	-	0.00694	0.00694	-	-
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.32698	0.23827	0.08871	38.07	0.36248	0.23827	0.12421	52.13
32	DEMAND (5/19)	0.08391	0.05798	0.00593	10.23	0.09327	0.05798	0.03529	80.87
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	0.36497	0.13147	36.02	0.52648	0.37269	0.15389	41.30
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	(2.13063)	0.36500	(2.49563)	(883.73)	(0.90005)	0.37237	(1.27242)	(341.71)
40	TOTAL THERM SALES (11/27)	0.25884	0.36580	(0.10696)	(29.24)	0.31001	0.37341	(0.06340)	(18.98)
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)	0.30821	0.37161	(0.06340)	(17.08)
43	REVENUE TAX FACTOR	1.00376	1.00376	-	-	1.00376	1.00376	-	-
44	PGA FACTOR ADJUSTED FOR TAXE (42x43)	0.25801	0.36537	(0.10736)	(29.36)	0.30837	0.37301	(0.06464)	(17.09)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.258	0.365	(0.107)	(29.38)	0.309	0.373	(0.064)	(17.16)

FPSC-RECORDS/REPORTING
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COMPANY:		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				SCHEDULE A-1/R (REVISED 6/06/94) (Flex Down) PAGE 2 OF 11			
CITY GAS COMPANY OF FLORIDA		ESTIMATED FOR THE PERIOD OF:							
		APRIL 96		Through		MARCH 97			
		CURRENT MONTH: 03/96		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	49,189	42,984	6,185	14.39	94,187	88,783	5,404	6.12
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	8,086	8,086	-	-	18,478	18,478	-	-
3	SWING SERVICE	-	-	-	-	-	-	-	-
4	COMMODITY (Other)	1,535,273	2,786,123	(1,246,923)	(44.86)	3,874,716	5,168,448	(1,223,722)	(25.46)
5	DEMAND (Line 32-29 A-1 support detail)	724,511	710,711	13,800	2.03	1,892,876	1,832,079	60,797	0.47
6	OTHER	5,364	3,859	1,505	38.87	13,823	8,200	5,623	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)	2,923,380	3,551,175	(1,227,795)	(34.57)	5,840,833	6,945,958	(1,305,125)	(18.78)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE	38,347	(8,140)	46,487	(571.09)	31,277	(15,433)	46,710	(302.66)
14	TOTAL THERM SALES	3,043,855	3,539,398	(495,541)	(14.00)	6,010,257	6,921,610	(911,353)	(13.17)
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only	4,069,870	5,549,344	(1,479,474)	(28.70)	10,869,330	13,526,556	(2,647,226)	(21.03)
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,302,900	1,192,900	110,000	-	2,662,600	2,662,600	-	-
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity	4,069,870	5,549,344	(1,479,474)	(28.70)	10,869,330	13,526,556	(2,647,226)	(21.03)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	11,335,993	13,135,434	(1,799,479)	(13.70)	17,542,490	28,641,319	(11,098,829)	(38.61)
20	OTHER Commodity	10,228	8,325	1,903	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)	8,976,145	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	0.00826	0.00227	60.52	0.00891	0.00699	0.00192	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)	0.37894	0.42541	(0.04647)	(22.67)	0.36248	0.39403	(0.03155)	(6.61)
32	DEMAND (5/19)	0.08391	0.05408	0.00985	18.22	0.09327	0.05698	0.03629	63.69
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)	0.49844	0.54145	(0.04301)	(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)	(274.96)
40	TOTAL THERM SALES (11/27)	0.25884	0.54269	(0.28385)	(52.30)	0.31001	0.51351	(0.20350)	(39.63)
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)	0.30821	0.51171	(0.20350)	(39.77)
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)	0.30937	0.51363	(0.20426)	(39.77)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.258	0.543	(0.285)	(52.48)	0.309	0.514	(0.205)	(39.88)