



**CITY GAS COMPANY  
OF FLORIDA**

An **NUI** Company

November 16, 1995

Miami Division  
955 East 25th Street  
Hialeah  
Florida 33013-3496  
Tel. (305) 691-8710  
Fax: (305) 691-7112

Ms. Blanca S. Bayo, Director  
Division of Record and Reporting  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0868

**ORIGINAL  
FILE COPY**

Dear Ms. Bayo:

Enclosed for filing in Docket No. 950002-EG, please find the original and 16 copies of City Gas Company of Florida's petition for approval of its final true-up amount related to the twelve-month period ended September 30, 1995.

The Company requests acknowledgment of this filing and for such purposes it is enclosing a duplicate of this letter with a self addressed envelope. Should you have any further questions with respect to this filing, please contact me at (305) 691-8710, ext. 174.

Sincerely,

**NUI CORPORATION SOUTHERN DIVISION**

*Michael A. Palecki*

Michael A. Palecki  
Vice President of Regulatory Affairs

ACK \_\_\_\_\_  
 AFA 1 \_\_\_\_\_  
 APP \_\_\_\_\_  
 CAF \_\_\_\_\_  
 CMU \_\_\_\_\_  
 CTR \_\_\_\_\_  
 MAP/rt ENC 6 \_\_\_\_\_  
 Encl. LEG 1 \_\_\_\_\_  
 LIT orig & 3 tr \_\_\_\_\_  
 CFC \_\_\_\_\_  
 RCF \_\_\_\_\_  
 SEC 1 \_\_\_\_\_  
 WAS \_\_\_\_\_  
 OTH \_\_\_\_\_

*testimony*  
DOCUMENT NUMBER-DATE  
**11518 NOV 17 95**  
FPSC-RECORDS/REPORTING

*Petition*  
DOCUMENT NUMBER-DATE  
**11517 NOV 17 95**  
FPSC-RECORDS/REPORTING

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In Re: Conservation Cost Recovery )  
Clause. )  
\_\_\_\_\_ )

DOCKET NO. 950002-EG  
Filed: November 17, 1995

**ORIGINAL  
FILE COPY**

**DIRECT TESTIMONY**

**OF**

**RAND W. SMITH**

**ON BEHALF OF CITY GAS COMPANY OF FLORIDA  
(A DIVISION OF NUI CORPORATION)**

Michael A. Palecki  
Vice President of  
Regulatory Affairs  
955 East 25 Street  
Hialeah, FL 33013-3498  
(305)691-8710

DOCUMENT NUMBER-DATE

11518 NOV 17 95

FPSC-RECORDS/REPORTING

1                                   BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

2   DIRECT TESTIMONY OF

3   RAND W. SMITH

4                                   ON BEHALF OF CITY GAS COMPANY OF FLORIDA

5   (A DIVISION OF NUI CORPORATION)

6   DOCKET NO. 950002-EG

7   **Q.   PLEASE STATE YOUR NAME, BUSINESS ADDRESS, BY WHOM YOU ARE**  
8   **EMPLOYED, AND IN WHAT CAPACITY.**

9   A.   My name is Rand W. Smith. My business address is NUI Corporation,  
10   Southern Division, 955 E. 25th Street, Hialeah, FL 33013-3498. I am  
11   employed by the NUI Corporation as Vice President - Finance for its  
12   Southern Division, which includes City Gas Company of Florida ("City Gas"  
13   or "the Company"). The Southern Division also includes the North Carolina,  
14   Maryland, New York and Pennsylvania operations of NUI Corporation.

15   **Q.   ARE YOU FAMILIAR WITH THE COSTS WHICH HAVE BEEN INCURRED BY**  
16   **CITY GAS COMPANY IN IMPLEMENTING ITS ENERGY CONSERVATION**  
17   **PROGRAMS?**

18   A.   Yes, I am.

19   **Q.   WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS DOCKET?**

20   A.   The purpose of my testimony is to present data and summaries concerning  
21   the planned and actual accomplishments of the Company's energy  
22   conservation programs during the period October 1, 1994 through September  
23   30, 1995. Data related to calculation of the true-up for this period are also  
24   included.

25

1 Q. HAVE YOU PREPARED STUDIES OF THE COMPANY'S CONSERVATION  
2 PROGRAMS AND THE COSTS ASSOCIATED WITH THESE PROGRAMS?

3 A. Yes. Summaries of the programs in which City Gas incurred recoverable  
4 costs during the period October 1994 through September 1995 are contained  
5 on Schedule CT-6, pages 1-12 of my Exhibit (RWS-1).

6 Q. HAS CITY GAS PREPARED A SCHEDULE WHICH SHOWS THE ACTUAL  
7 EXPENDITURES ASSOCIATED WITH ITS ENERGY CONSERVATION  
8 PROGRAMS FOR THIS PERIOD?

9 A. Yes. Actual expenses for this period are shown on Schedule CT-2, page 2 of  
10 3. Schedule CT-2, page 1 of 3, shows a comparison of the actual program  
11 cost with previously submitted projected program cost.

12 Q. WHAT WAS THE TOTAL COST INCURRED BY THE COMPANY IN  
13 CONNECTION WITH THESE PROGRAMS DURING THE TWELVE MONTHS  
14 ENDED SEPTEMBER 30, 1995?

15 A. As shown on Schedule CT-2, page 1 of 3, total program costs were  
16 \$1,788,564. This total is \$296,003 less than our projection of program  
17 costs for the twelve-month period.

18 Q. HAS CITY GAS PREPARED, FOR THE TWELVE-MONTH PERIOD INVOLVED,  
19 A SCHEDULE WHICH SHOWS THE VARIANCE OF ACTUAL FROM  
20 PROJECTED PROGRAM COSTS BY CATEGORIES OF EXPENSES?

21 A. Yes. Schedule CT-2, page 3 of 3 shows these variances.

22 Q. WHAT IS THE COMPANY'S ADJUSTED NET TRUE-UP FOR THE TWELVE  
23 MONTHS ENDED SEPTEMBER 30, 1995?

24 A. We originally estimated an underrecovery, including interest, of \$1,646,431.  
25 The actual true-up amount, including interest, is an underrecovery of

1           \$208,030. As shown on Schedule CT-1, this results in an adjusted net  
2 true-up amount, including interest, of \$1,438,401.

3   **Q.    IS THE ADJUSTED NET TRUE-UP OF \$1,438,401 AN UNDERRECOVERY OR**  
4   **AN OVERRECOVERY?**

5   **A.    An overrecovery, as shown on Schedule CT-1.**

6   **Q.    DOES THIS CONCLUDE YOUR TESTIMONY?**

7   **A.    Yes, it does.**

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the Direct Testimony of  
Rand W. Smith on Behalf of City Gas Company of Florida has been furnished by  
U.S. Mail to the following parties of record, this 17th day of November, 1995:

Sheila Erstling  
Division of Legal Services  
Florida Public Service Commission  
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Cowdery  
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Floyd R. Self  
Messer, Vickers, Caparello,  
Madsen, Lewis & Metz  
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Charles A. Guyton  
Steel Hector and Davis  
215 South Monroe Street  
Suite 601  
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Debbie Stitt  
St. Joes Natural Gas Company, Inc.  
P. O. Box 549  
Port St. Joe, FL 32456

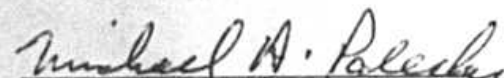
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Michael A. Palecki  
Vice President of  
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955 East 25 Street  
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Exhibit No. \_\_\_\_\_  
DOCKET NO. 950002-EG  
City Gas Company of Florida  
(RWS-1)  
Page 1 of 17

**CITY GAS COMPANY OF FLORIDA**  
**CONSERVATION COST RECOVERY TRUE-UP DATA**  
**(October 1, 1994 through September 30, 1995)**

<b>DESCRIPTION</b>	<b>PAGE</b>
<b>Contents</b>	2
<b>Schedule CT-1</b>	
1 of 1 - Summary: Adjusted Net True-up	3
<b>Schedule CT-2</b>	
1 of 3 - Energy Conservation Costs: Actual vs. Estimated	4
2 of 3 - Actual Conservation Program Costs per Program	5
3 of 3 - Conservation Costs per Program - Variance Actual vs.	6
<b>Schedule CT-3</b>	
1 of 3 - Energy Conservation Adjustment Calculation of True-up and Interest Provision	7
2 of 3 - Energy Conservation Adjustment	8
3 of 3 - Calculation of True-up Investments	9
<b>Schedule CT-4</b>	
1 of 1 - Schedule of Capital Investments, Depreciation and Return	10
<b>Schedule CT-5</b>	
1 of 1 - Reconciliation and Explanation of Differences Between Filing and FPSC Audit Report	11
<b>Schedule CT-6</b>	
Program Progress Reports:	
Single Family Residential Home Builder Program	12
Multi-Family Residential Home Builder Program	13
Electric Resistance Replacement Program	14
Dealer Program	15
Schools Program	16
Common Costs	17



ADJUSTED NET TRUE-UP  
FOR MONTHS: OCTOBER 1994 THROUGH SEPTEMBER 1995

## END OF PERIOD NET TRUE-UP

PRINCIPLE	166,299	
INTEREST	<u>41,731</u>	208,030

## LESS PROJECTED TRUE-UP

PRINCIPLE	1,588,809	
INTEREST	<u>57,622</u>	<u>1,646,431</u>

ADJUSTED NET TRUE-UP		<u>(1,438,401)</u>
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( ) REFLECTS OVER-RECOVERY

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS  
ACTUAL VERSUS ESTIMATED

MONTHS: OCTOBER 1994 THROUGH SEPTEMBER 1995

	<u>ACTUAL</u>	<u>PROJECTED*</u>	<u>DIFFERENCE</u>
CAPITAL INVESTMENT	0	0	0
PAYROLL & BENEFITS	88,195	250,220	(162,025)
MATERIALS & SUPPLIES	571	2,602	(2,031)
ADVERTISING	117,430	172,767	(55,337)
INCENTIVES	1,570,041	1,646,768	(76,727)
OUTSIDE SERVICES	0	0	0
VEHICLES	28,500	28,412	88
OTHER	<u>(16,173)</u>	<u>(16,202)</u>	<u>29</u>
SUB-TOTAL	1,788,564	2,084,567	(296,003)
PROGRAM REVENUES	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PROGRAM COSTS	1,788,564	2,084,567	(296,003)
LESS:			
PAYROLL ADJUSTMENTS	0	0	0
AMOUNTS INCLUDED IN RATE BASE	0	0	0
CONSERVATION ADJUSTMENT REVENUES	(1,622,280)	(495,758)	(1,126,502)
ROUNDING ADJUSTMENT	<u>0</u>	<u>0</u>	<u>0</u>
TRUE-UP BEFORE INTEREST	166,299	1,588,809	(1,422,510)
INTEREST PROVISION	<u>41,731</u>	<u>57,622</u>	<u>(15,891)</u>
END OF PERIOD TRUE-UP	<u>208,030</u>	<u>1,646,431</u>	<u>(1,438,401)</u>

( ) REFLECTS OVER-RECOVERY  
\* 2 MONTHS ACTUAL AND 10 MONTHS PROJECTED

ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM  
FOR MONTHS: OCTOBER 1994 THROUGH SEPTEMBER 1995

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1: SINGLE FAMILY HOME BUILDER	0	31,528	0	3,012	1,232,786	0	18,312	(16,202)	1,269,436
PROGRAM 2: MULTI FAMILY HOME BUILDER	0	0	0	0	0	0	0	0	0
PROGRAM 3: ELECTRIC REPLACEMENT	0	40,328	0	114,219	325,355	0	2,656	0	482,558
PROGRAM 4: DEALER PROGRAM	0	3,173	0	0	11,900	0	2,989	0	18,062
PROGRAM 5: SCHOOLS PROGRAM	0	13,166	571	0	0	0	4,543	29	18,309
PROGRAM 6: COMMON COSTS	0	0	0	199	0	0	0	0	199
PROGRAM 7: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 8: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 9: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 10: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 11: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 12: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 13: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 14: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 15: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 16: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 17: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 18: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 19: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 20: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>88,195</b>	<b>571</b>	<b>117,430</b>	<b>1,570,041</b>	<b>0</b>	<b>28,500</b>	<b>(16,173)</b>	<b>1,788,564</b>

CONSERVATION COSTS PER PROGRAM - VARIANCE ACTUAL VERSUS PROJECTED  
FOR MONTHS: OCTOBER 1994 THROUGH SEPTEMBER 1995

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1: SINGLE FAMILY HOME BUILDER	0	(74,273)	0	(38,198)	66,002	0	2,592	0	(43,877)
PROGRAM 2: MULTI FAMILY HOME BUILDER	0	0	0	0	0	0	0	0	0
PROGRAM 3: ELECTRIC REPLACEMENT	0	(59,641)	0	(17,338)	(150,294)	0	(1,624)	0	(228,897)
PROGRAM 4: DEALER PROGRAM	0	(7,896)	0	0	7,565	0	(23)	0	(354)
PROGRAM 5: SCHOOLS PROGRAM	0	(20,215)	(2,031)	0	3	0	(857)	29	(23,074)
PROGRAM 6: COMMON COSTS	0	0	0	199	0	0	0	0	199
PROGRAM 7: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 8: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 9: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 10: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 11: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 12: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 13: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 14: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 15: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 16: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 17: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 18: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 19: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 20: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>(162,025)</b>	<b>(2,031)</b>	<b>(55,337)</b>	<b>(76,727)</b>	<b>0</b>	<b>88</b>	<b>29</b>	<b>(296,003)</b>

( ) REFLECTS PROJECTED OVER ACTUAL EXPENSE ESTIMATES

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION  
SUMMARY OF EXPENSES BY PROGRAM BY MONTH  
FOR MONTHS: OCTOBER 1994 THROUGH SEPTEMBER 1995

EXPENSES:	MONTH NO. 1	MONTH NO. 2	MONTH NO. 3	MONTH NO. 4	MONTH NO. 5	MONTH NO. 6	MONTH NO. 7	MONTH NO. 8	MONTH NO. 9	MONTH NO. 10	MONTH NO. 11	MONTH NO. 12	TOTAL
PROGRAM 1:	144,830	130,002	122,764	110,510	292,123	70,693	78,004	97,875	87,755	45,253	43,450	46,177	1,269,436
PROGRAM 2:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 3:	55,018	82,292	51,826	62,944	65,208	24,555	34,542	24,598	26,509	14,949	19,763	20,752	482,556
PROGRAM 4:	2,873	3,703	(2,737)	2,162	1,223	424	4,204	1,054	1,459	724	1,084	1,889	18,062
PROGRAM 5:	4,193	3,830	2,565	3,082	1,527	413	554	413	461	442	413	413	18,306
PROGRAM 6:	0	0	0	0	0	0	0	0	0	0	0	199	199
PROGRAM 7:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 8:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 9:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 10:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 11:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 12:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 13:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 14:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 15:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 16:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 17:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 18:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 19:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 20:	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>206,914</b>	<b>219,827</b>	<b>174,418</b>	<b>178,698</b>	<b>360,081</b>	<b>96,085</b>	<b>117,304</b>	<b>123,940</b>	<b>116,184</b>	<b>61,368</b>	<b>64,310</b>	<b>69,430</b>	<b>1,786,559</b>
LESS AMOUNT INCLUDED IN RATE BASE	0	0	0	0	0	0	0	0	0	0	0	0	0
RECOVERABLE CONSERVATION EXPENSES	206,914	219,827	174,418	178,698	360,081	96,085	117,304	123,940	116,184	61,368	64,310	69,430	1,786,559

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION  
FOR MONTHS: OCTOBER 1994 THROUGH SEPTEMBER 1995

CONSERVATION REVENUES	MONTH NO. 1	MONTH NO. 2	MONTH NO. 3	MONTH NO. 4	MONTH NO. 5	MONTH NO. 6	MONTH NO. 7	MONTH NO. 8	MONTH NO. 9	MONTH NO. 10	MONTH NO. 11	MONTH NO. 12	TOTAL
1. RCS AUDIT FEES	0	0	0	0	0	0	0	0	0	0	0	0	0
2. OTHER PROGRAM REVS	0	0	0	0	0	0	0	0	0	0	0	0	0
3. CONSERV. ADJ REVS	<u>(185,835)</u>	<u>(202,767)</u>	<u>(212,298)</u>	<u>(304,388)</u>	<u>(329,499)</u>	<u>(255,737)</u>	<u>(211,012)</u>	<u>(190,448)</u>	<u>(189,037)</u>	<u>(174,993)</u>	<u>(152,819)</u>	<u>(187,440)</u>	<u>(2,595,871)</u>
4. TOTAL REVENUES	<u>(185,835)</u>	<u>(202,767)</u>	<u>(212,298)</u>	<u>(304,388)</u>	<u>(329,499)</u>	<u>(255,737)</u>	<u>(211,012)</u>	<u>(190,448)</u>	<u>(189,037)</u>	<u>(174,993)</u>	<u>(152,819)</u>	<u>(187,440)</u>	<u>(2,595,871)</u>
5. PRIOR PERIOD TRUE-UP NOT APPLICABLE TO THIS PERIOD	<u>81,134</u>	<u>81,134</u>	<u>81,134</u>	<u>81,134</u>	<u>81,134</u>	<u>81,134</u>	<u>81,134</u>	<u>81,134</u>	<u>81,134</u>	<u>81,134</u>	<u>81,134</u>	<u>81,137</u>	<u>973,611</u>
6. CONSERVATION REVS APPLICABLE TO THE PERIOD	<u>(104,501)</u>	<u>(121,833)</u>	<u>(131,164)</u>	<u>(223,252)</u>	<u>(248,365)</u>	<u>(174,803)</u>	<u>(129,878)</u>	<u>(109,314)</u>	<u>(107,903)</u>	<u>(93,859)</u>	<u>(71,485)</u>	<u>(108,303)</u>	<u>(1,822,280)</u>
7. CONSERVATION EXPS (FROM CT-3, PAGE 1)	208,914	219,827	174,418	178,898	360,081	96,085	117,304	123,940	116,184	61,368	64,310	69,430	1,788,559
8. TRUE-UP THIS PERIOD	102,413	98,194	43,254	(44,554)	111,716	(78,518)	(12,574)	14,626	8,281	(32,491)	(7,175)	(36,873)	166,299
9. INTER. PROV. THIS PERIOD (FROM CT-3, PAGE 3)	4,117	4,475	4,879	4,674	4,464	4,177	3,560	3,150	2,820	2,321	1,780	1,304	41,731
10. TRUE-UP & INTER. PROV. BEGINNING OF MONTH	486,804	512,200	533,736	500,734	379,720	414,766	259,291	169,144	105,785	35,753	(75,551)	(162,071)	
11. PRIOR TRUE-UP COLLECTED/(REFUNDED)	<u>(81,134)</u>	<u>(81,134)</u>	<u>(81,134)</u>	<u>(81,134)</u>	<u>(81,134)</u>	<u>(81,134)</u>	<u>(81,134)</u>	<u>(81,134)</u>	<u>(81,134)</u>	<u>(81,134)</u>	<u>(81,134)</u>	<u>(81,137)</u>	
12. TOTAL NET TRUE-UP (SUM LINES 8+9+10+11)	<u>512,200</u>	<u>533,736</u>	<u>500,734</u>	<u>379,720</u>	<u>414,766</u>	<u>259,291</u>	<u>169,144</u>	<u>105,785</u>	<u>35,753</u>	<u>(75,551)</u>	<u>(162,071)</u>	<u>(278,777)</u>	<u>208,030</u>

CALCULATION OF TRUE-UP AND INTEREST PROVISION  
FOR MONTHS: OCTOBER 1993 THROUGH SEPTEMBER 1994

INTEREST PROVISION	MONTH NO. 1	MONTH NO. 2	MONTH NO. 3	MONTH NO. 4	MONTH NO. 5	MONTH NO. 6	MONTH NO. 7	MONTH NO. 8	MONTH NO. 9	MONTH NO. 10	MONTH NO. 11	MONTH NO. 12	TOTAL
1. BEGINNING TRUE-UP	973,611	999,007	1,020,543	987,541	886,527	901,573	746,098	655,951	592,592	522,560	411,256	324,736	
2. ENDING TRUE-UP BEFORE INTEREST	994,890	1,018,067	982,663	861,853	897,109	741,921	652,390	589,443	519,739	408,935	322,947	208,728	
3. TOTAL BEGINNING & ENDING TRUE-UP	1,968,501	2,015,075	2,003,205	1,849,394	1,783,636	1,643,494	1,398,488	1,245,393	1,112,332	931,494	734,202	531,462	
4. AVERAGE TRUE-UP (LINE 3 TIMES 50%)	984,251	1,007,537	1,001,603	924,697	881,818	821,747	699,244	622,697	556,166	465,747	367,101	265,731	
5. INTER RATE - 1ST DAY OF REPORTING MONTH	5.040%	5.000%	5.660%	6.030%	6.100%	6.050%	6.150%	6.070%	6.070%	6.100%	5.860%	5.840%	
6. INTER RATE - 1ST DAY OF SUBSEQUENT MONTH	5.000%	5.660%	6.030%	6.100%	6.050%	6.150%	6.070%	6.070%	6.100%	5.860%	5.840%	5.940%	
7. TOTAL (SUM LINES 5 & 6)	10.040%	10.660%	11.690%	12.130%	12.150%	12.200%	12.220%	12.140%	12.170%	11.960%	11.700%	11.780%	
8. AVG INTEREST RATE (LINE 7 TIMES 50%)	5.020%	5.330%	5.845%	6.065%	6.075%	6.100%	6.110%	6.070%	6.085%	5.980%	5.850%	5.890%	
9. MONTHLY AVG INTEREST RATE	0.418%	0.444%	0.487%	0.505%	0.506%	0.508%	0.509%	0.506%	0.507%	0.498%	0.488%	0.491%	
10. INTEREST PROVISION (LINE 4 TIMES LINE 9)	4,117	4,475	4,879	4,674	4,464	4,177	3,560	3,150	2,820	2,321	1,790	1,304	41,731
10. a. INT. ADJ													
11. ENDING BALANCE	999,007	1,020,543	987,541	886,527	901,573	746,098	655,951	592,592	522,560	411,256	324,736	208,030	





**CITY GAS COMPANY OF FLORIDA**

**SCHEDULE CT-5**

**Reconciliation and Explanation of Differences Between  
Filing and PSC Audit Report  
October 1994 through September 1995**

(If no differences exist please state)

There are no known differences at this time.

**CITY GAS COMPANY OF FLORIDA**  
**SCHEDULE CT-6**  
**PROGRAM PROGRESS REPORT**

**NAME:** SINGLE FAMILY RESIDENTIAL HOME BUILDER - PROGRAM 1

**DESCRIPTION:** The Single Family Residential Home Builder Program is designed to increase the number of high-priority natural gas customers in the new residential construction market. The Company offers incentives in the form of allowances to builders to assist in defraying the additional cost associated with piping, venting, and installing gas appliances.

**PROGRAM ALLOWANCES:**

Furnace .....	\$250
Water Heater .....	225
Range .....	100
Dryer .....	100

**REPORTING PERIOD:** October 1994 through September 1995

**APPLIANCES INSTALLED:**

Furnace	1,781
Water Heater	3,588
Range	2,179
Dryer	2,295
Total	9,843

**CONSERVATION COST VARIANCE:**

	<b>Actual vs Projected</b>
Projected Costs	\$1,313,313
Actual Costs	1,269,436
Variance	\$(43,877)

**CITY GAS COMPANY OF FLORIDA**

**SCHEDULE CT-6  
PROGRAM PROGRESS REPORT**

**NAME:** MULTI-FAMILY RESIDENTIAL HOME BUILDER - PROGRAM 2

**DESCRIPTION:** The Multi-Family Residential Home Builder Program is designed to increase the number of high-priority natural gas customers in the new residential construction market. The Company offers incentives in the form of allowances to builders to assist in defraying the additional cost associated with piping, venting and installing gas appliances.

**PROGRAM ALLOWANCES:**

Per dwelling unit . . . . . \$300

**REPORTING PERIOD:** October 1994 through September 1995

**APPLIANCES INSTALLED:**

There was no activity in this program during the October 1994 through September 1995 period.

**CONSERVATION COST VARIANCE:**

	Actual vs Projected
Projected Costs	\$0
Actual Costs	0
Variance	\$0

**CITY GAS COMPANY OF FLORIDA**

**SCHEDULE CT-6  
PROGRAM PROGRESS REPORT**

**NAME:** ELECTRIC RESISTANCE REPLACEMENT - PROGRAM 3

**DESCRIPTION:** The Electric Resistance Replacement Program is designed to encourage the replacement of electric resistance type appliances with energy-efficient natural gas appliances. The Program offers incentives in the form of allowances to assist customers in defraying the additional cost associated with the purchasing, piping and installation.

**PROGRAM ALLOWANCES:**

Furnace .....	\$550
Water Heater .....	400
Range .....	100
Dryer .....	100

**REPORTING PERIOD:** October 1994 through September 1995

**APPLIANCES INSTALLED:**

Furnace	161
Water Heater	469
Range	192
Dryer	58
Total	880

**CONSERVATION COST VARIANCE:**

	<b>Actual vs Projected</b>
Projected Costs	\$711,455
Actual Costs	482,558
Variance	\$(288,897)

**CITY GAS COMPANY OF FLORIDA**

**SCHEDULE CT-6  
 PROGRAM PROGRESS REPORT**

**NAME:** DEALER - PROGRAM 4

**DESCRIPTION:** The Gas Appliance Dealer/Contractor Program is designed to encourage the replacement of electric resistance type appliances with natural gas appliances and older, inefficient gas appliances with modern, efficient gas appliances through appliance dealers and contractors. The Program offers allowances to the dealer/contractors.

**PROGRAM ALLOWANCES:**

Dealer/Contractor Allowance:

Furnace .....	\$30
Water Heater .....	30
Range .....	15
Dryer .....	15

**REPORTING PERIOD:** October 1994 through September 1995

**APPLIANCES INSTALLED:**

Furnace	129
Water Heater	77
Range	81
Dryer	20
Total	307

**CONSERVATION COST VARIANCE:**

Actual vs Projected

Projected Costs	\$18,416
Actual Costs	18,062
Variance	\$(354)

\* All incentive payments were made to non-affiliated dealers.

CITY GAS COMPANY OF FLORIDA

SCHEDULE CT-6  
PROGRAM PROGRESS REPORT

NAME: ENERGY CONSERVATION COMMON COSTS

REPORTING PERIOD: October 1994 through September 1995

CONSERVATION COST VARIANCE:

Actual vs Projected

Projected Costs	\$0
Actual Costs	199
Variance	\$199