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January 16, 1996

ORIGINAL  
FILE COPY

Ms. Blanca Bayo, Director  
Division of Records and Reporting  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

HAND DELIVERY

Re: West Florida Natural Gas Company; Docket No. 960003-GU

Dear Ms. Bayo:

Enclosed for filing on behalf of West Florida Natural Gas Company in connection with the hearings scheduled to begin February 21, 1996 in this docket are the original and 15 copies of the following:

1. Petition for Approval of West Florida Natural Gas Company's Purchased Gas Cost Recovery Factors;
2. Direct Testimony of Tom Goodwin; and
3. Schedules E-1, E-1/R, E-2, E-3, E-4 and E-5.

00507-96

ACK  Please acknowledge receipt of these documents by stamping the  
AFA  enclosed extra copy of this letter.

APP   
CAF  Thank you for your assistance.

CMU   
CTR

EAG maker 3

LEG 1

LIN orig + 3

OPC  NHH/amb

RCH  Enclosures

SEC 1 cc: Parties of Record

WAS  Mr. J. E. McIntyre

OTH  Mr. Tom Goodwin

Yours very truly,

*Norman H. Horton, Jr.*

Norman H. Horton, Jr.

RECEIVED & FILED  
FPC-BUREAU OF RECORDS

Petition  
DOCUMENT NUMBER-DATE  
00506 JAN 16 96  
FPC-RECORDS/REPORTING

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BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION  
DOCKET NO. 960003-GU  
DIRECT TESTIMONY OF  
TOM GOODWIN  
ON BEHALF OF WEST FLORIDA NATURAL GAS COMPANY

ORIGINAL  
FILE COPY

7 Q. Please state your name and address.

8 A. My name is Tom Goodwin. My business address is 301 Maple  
9 Avenue, Panama City, Florida. I am employed as  
10 Coordinator of Gas Management by West Florida Natural Gas  
11 Company. My responsibilities include the development of  
12 therm sales projections, calculation of PGA true-up  
13 factors, and calculation of the monthly weighted average  
14 cost of gas (WACOG).

15 Q. What is the purpose of your testimony?

16 A. The purpose of my testimony is to describe how the sales  
17 estimate of 29,556,873 therms for the period April 1996  
18 through March 1997 was determined and to explain the  
19 factors considered in the development of our maximum PGA  
20 factor for this period.

21 Q. Please explain how the sales estimate was developed.

22 A. The estimate of 29,556,873 therms consists of projected  
23 firm gas sales totaling 24,840,873 therms and over-run  
24 sales from system supply to our transportation customers  
25 totaling 4,716,000 therms. In arriving at the firm sales

1 estimate, a projected growth factor of 3% for residential  
2 consumption and 2% for commercial consumption was applied  
3 to the estimated sales for the projected period as  
4 determined by our forecasting model. Firm industrial  
5 sales reflect the projected addition of a small co-  
6 generation load. Sales of overrun gas to our  
7 transportation customers, in excess of their firm  
8 transportation entitlements, is expected to decrease  
9 slightly due to the availability of additional  
10 transportation capacity for these customers through the  
11 capacity release system now in effect.

12 Q. Please explain the development of the maximum PGA factor.

13 A. Development of a maximum PGA factor for this annual  
14 projection required consideration of all known and  
15 anticipated factors affecting the actual total cost of  
16 gas supply. Factors such as balancing charges or credits  
17 and possible penalty charges or credits from FGT were not  
18 considered in this estimate. Total cost of gas has been  
19 determined by multiplying estimated purchases from all  
20 sources by the appropriate estimated commodity charge  
21 rate. Reservation charges have been calculated for  
22 pipeline transportation based on revised contract levels  
23 and entitlements. Usage and reservation rates are as  
24 reflected in Florida Gas Transmission's latest filed  
25 tariff sheets. I have also included expected costs or



1 credits associated with no-notice transportation  
2 entitlements. My estimates are based on known and/or  
3 anticipated rates and past seasonal trends, with the  
4 expectation that mid-course adjustments may be required.  
5 The calculated total estimated cost of gas supply  
6 considers the effect of transportation fuel usage at  
7 3.48% to arrive at the average cost per therm, which was  
8 then adjusted for true-up and taxes to develop the  
9 purchased gas cost recovery factor.

10 Q. What is the true-up for the period April 1, 1995 through  
11 March 31, 1996?

12 A. Our true-up was an underrecovery of \$1,345,359 for the  
13 period April 1, 1994 through March 31, 1995. The  
14 estimated true-up for the period April 1, 1995 through  
15 March 31, 1996 is an overrecovery of \$304,917 based upon  
16 eight months actual and four months estimated data.

17 Q. What is the total true-up for the projected period  
18 April 1, 1996 through March 31, 1997?

19 A. The final true-up for the projected period April 1, 1996  
20 through March 31, 1997 is an underrecovery of \$1,040,442  
21 as detailed in Schedule E-4. A true-up collection factor  
22 of 3.520 cents per therm has been calculated for the  
23 period, as is also shown on Schedule E-4.

24 Q. What is the total purchased gas cost recovery factor to  
25 be applied to customer bills during the period April 1996

1 through March 1997?

2 A. We project the maximum purchased gas cost recovery  
3 factor, including WACOG, true-up factor, and related  
4 taxes to be 37.985 cents per therm for the April 1996  
5 through March 1997 period.

6 Q. Are you sponsoring any schedules in this Docket?

7 A. Yes, I am sponsoring schedules E-1/R, E-2, E-3, and E-5  
8 for the current period, and E-1, E-3, E-4 and E-5 for the  
9 projected period.

10 Q. Does this conclude your testimony?

11 A. Yes.

Docket No. 960003-GU  
T. Goodwin Exhibit No. \_\_\_\_\_  
Purchased Gas Adjustment (PGA)  
True-up Calculation

COMPANY: WEST FLORIDA NATURAL GAS COMPANY		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION												SCHEDULE E-1 (REVISED 8/08/04)
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:		APRIL 88 Through MARCH 87												
COST OF GAS PURCHASED		PROJECTION												
		APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
1	COMMODITY (Pipeline) <i>Includes the fixed &amp; commodity adjustments</i>	12545	11174	11180	11208	11227	11247	11755	16930	22229	24088	20012	14112	17727.5
2	NO NOTICE RESERVATION	5205	3227	3123	3227	3227	3123	4533	3287	10757	10757	6801	8454	87481.5
3	SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
4	COMMODITY (Other)	465501	402459	384225	384754	365524	385834	425248	578761	816821	1057357	824025	873448	8864758.4
5	DEMAND	221593	178376	168480	178376	178376	175380	181483	343228	358742	388142	324826	362892	3058891.4
6	OTHER	-1500	-2500	-2500	-3000	-3000	-2500	-1800	0	-1500	-2700	-1500	-1800	-24300
<b>LESS END USE CONTRACT</b>														
7	COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
8	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
9		0	0	0	0	0	0	0	0	0	0	0	0	0
10		0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL COST (1+2+3+4+5+6+7+8+9+10)	712343	593736	564517	574565	555355	572083	630989	946206	1207849	1455654	1274165	1055207	10144669
12	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
13	COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0
14	THERM SALES REVENUES	712343	593736	564517	574565	555355	572083	630989	946206	1207849	1455654	1274165	1055207	10144669
<b>THERMS PURCHASED</b>														
15	COMMODITY (Pipeline) <i>Billing Determinants Only</i>	1,742,307	1,551,807	1,554,121	1,556,741	1,559,362	1,562,094	1,632,707	2,351,383	3,087,371	3,346,962	2,778,385	1,960,033	24,864,373
16	NO NOTICE RESERVATION <i>Billing Determinants Only</i>	750,000	485,000	450,000	485,000	465,000	450,000	620,000	1,050,000	1,550,000	1,550,000	980,000	830,000	8,725,000
17	SWING SERVICE <i>Commodity</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
18	COMMODITY (Other) <i>Commodity</i>	2,092,307	1,801,907	1,904,121	1,906,741	1,909,362	1,912,084	2,004,707	2,601,383	3,507,371	3,826,862	3,344,385	2,645,533	28,556,872
19	DEMAND <i>Billing Determinants Only</i>	3,803,200	2,253,340	2,149,200	2,253,340	2,253,340	2,149,200	2,225,100	5,458,000	6,041,600	6,041,600	5,175,800	6,081,600	45,875,320
20	OTHER <i>Commodity</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>LESS END USE CONTRACT</b>														
21	COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23		0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL PURCHASES (1+17+18+20+21+22)	2082207	1801807	1904121	1906741	1908362	1912094	2004707	2801383	3507371	3826862	3344385	2645533	28668873
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26	COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL THERM SALES (24-26)	2082207	1801807	1904121	1906741	1908362	1912094	2004707	2801383	3507371	3826862	3344385	2645533	28658873
<b>CENTS PER THERM</b>														
28	COMMODITY (Pipeline) (11/15)	0.00720	0.00720	0.00720	0.00720	0.00720	0.00720	0.00720	0.00720	0.00720	0.00720	0.00720	0.00720	0.00720
29	NO NOTICE RESERVATION (12/18)	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694
30	SWING SERVICE (13/17)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
31	COMMODITY (Other) (14/18)	0.22248	0.21213	0.20178	0.20178	0.19144	0.20178	0.21212	0.22248	0.22283	0.27629	0.27629	0.25456	0.23226
32	DEMAND (15/19)	0.06089	0.07916	0.07829	0.07916	0.07916	0.08160	0.08587	0.06289	0.05954	0.06060	0.06276	0.05988	0.06688
33	OTHER (16/20)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>LESS END USE CONTRACT</b>														
34	COMMODITY (Pipeline) (17/21)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
35	DEMAND (18/22)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
36		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
37	TOTAL COST OF PURCHASES (11/24)	0.24084	0.21218	0.20647	0.20133	0.20086	0.20872	0.21475	0.26373	0.24427	0.28037	0.28099	0.28888	0.24323
38	NET UNBILLED (11/25)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
39	COMPANY USE (13/28)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
40	TOTAL COST OF THERMS SOLD (11/27)	0.24084	0.21218	0.20647	0.20133	0.20086	0.20872	0.21475	0.26373	0.24427	0.28037	0.28099	0.28888	0.24323
41	TRUE UP (11-2)	0.03520	0.03520	0.03520	0.03520	0.03520	0.03520	0.03520	0.03520	0.03520	0.03520	0.03520	0.03520	0.03520
42	TOTAL COST OF GAS (14+41)	0.27614	0.24738	0.23167	0.23653	0.23606	0.23492	0.23995	0.29893	0.27958	0.41557	0.41619	0.43408	0.27843
43	REVENUE TAX FACTOR	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376
44	PGA FACTOR ADJUSTED FOR TAXES (42+43)	0.27755	0.24869	0.23282	0.23780	0.23729	0.23618	0.25127	0.40043	0.38100	0.41713	0.41735	0.43570	0.27985
45	PGA FACTOR BOUNDED TO NEAREST .001	0.278	0.249	0.233	0.238	0.237	0.236	0.251	0.400	0.381	0.417	0.418	0.436	0.280



COMPANY: WEST FLORIDA NATURAL GAS COMPANY		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION											SCHEDULE E-100 (REVISED 8/8/94)		
REVISED ESTIMATE FOR THE PROJECTED PERIOD:		APRIL 95 Through							MARCH 96						
COST OF GAS PURCHASED		ACTUAL							REVISED PROJECTION						
		APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL	
1	COMMODITY (Pipeline) <small>Includes Firm Capacity Requirement</small>	16465	11217	5699	11031	11403	15357	10724	27900	19001	23534	22664	20540	200151.21	
2	NO NOTICE RESERVATION	5205	3277	3123	3277	3277	3123	4303	7287	10757	10757	7044	6454	6724.3	
3	SWING SERVICE	5283	0	0	0	943	0	0	114290	0	0	0	0	120516	
4	COMMODITY (Other)	328736	210977	250395	241755	205072	317705	253095	-31390	619750	1064404	930326	718526	5576176.8	
5	DEMAND	238635	186137	158173	164010	209161	174359	212027	287450	362000	362000	329573	256124	304628.9	
6	OTHER	-7763	-12761	-1516	-4563	-2961	-1816	-8823	-98262	1200	-900	-1100	-1000	-134765	
<b>LESS END-USE CONTRACT</b>															
7	COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	
9		0	0	0	0	0	0	0	0	0	0	0	0	0	
10		0	0	0	0	0	0	0	0	0	0	0	0	0	
11	TOTAL COST (1+2+3+4+5)-(7+8+9+10)	591601	392287	419054	415400	430845	508728	471326	270135	1012708	1460195	1298709	1100684	887954.3	
12	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	COMPANY USE	557	251	775	725	668	133	465	527	429	429	429	429	6527	
14	THERM SALES REVENUES	860773	512723	389699	418754	374478	234385	334763	529347	1012778	1459266	1298280	1100275	852827.7	
<b>THERMS PURCHASED</b>															
15	COMMODITY (Pipeline) <small>Billing Determinants Only</small>	2,750,350	1,563,790	1,350,800	1,538,440	1,590,320	2,141,770	1,495,660	2,291,530	2,650,000	3,317,480	3,175,797	2,856,940	26,2687.7	
16	NO NOTICE RESERVATION <small>Billing Determinants Only</small>	750,000	465,000	450,000	465,000	465,000	450,000	620,000	1,050,000	1,550,000	1,550,000	1,015,000	930,000	57000.0	
17	SWING SERVICE <small>Commodity</small>	30,660	0	0	0	3,890	0	0	535,500	0	0	0	0	570050	
18	COMMODITY (Other) <small>Commodity</small>	2,160,750	1,240,305	1,475,741	1,625,798	1,596,953	2,097,984	1,605,641	2,459,269	2,797,000	3,638,740	3,275,797	2,956,940	26,9301.8	
19	DEMAND <small>Billing Determinants Only</small>	6,229,800	5,495,610	4,586,580	3,957,940	2,963,550	4,418,500	4,799,500	2,538,150	4,177,380	6,361,600	5,670,530	5,903,500	5,7972.43	
20	OTHER <small>Commodity</small>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>LESS END-USE CONTRACT</b>															
21	COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	
23		0	0	0	0	0	0	0	0	0	0	0	0	0	
24	TOTAL PURCHASES (1+17+18+20)-(21-23)	2190750	1240305	1475741	1625798	1600843	2097984	1605641	2994769	2797000	3638740	3275797	2956940	275004.6	
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	COMPANY USE	1493	2014	2527	2526	2511	2045	1789	1970	1400	1400	1400	1400	22475	
27	TOTAL THERM SALES <small>(24-26)</small>	2418153	1444091	1348004	1415528	1517749	1855007	1321793	2118951	2795600	3637340	3274397	2955540	2747195.3	
<b>CENTS PER THERM</b>															
28	COMMODITY (Pipeline) (1/15)	0.00717	0.00717	0.00717	0.00717	0.00717	0.00717	0.00717	0.01218	0.00717	0.00721	0.00720	0.00720	0.00762	
29	NO NOTICE RESERVATION (2/16)	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	
30	SWING SERVICE (3/17)	0.17231	#DIV/0!	#DIV/0!	#DIV/0!	0.24242	#DIV/0!	#DIV/0!	0.21361	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.21159	
31	COMMODITY (Other) (4/18)	0.15219	0.17010	0.16967	0.14870	0.13092	0.15144	0.15263	0.12541	0.22158	0.29252	0.28400	0.24300	0.20705	
32	DEMAND (5/19)	0.03729	0.03367	0.03448	0.04145	0.05277	0.03916	0.04417	0.11324	0.08666	0.05972	0.05988	0.06037	0.05260	
33	OTHER (6/20)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
<b>LESS END-USE CONTRACT</b>															
34	COMMODITY (Pipeline) (7/21)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
35	DEMAND (8/22)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
36	(9/23)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
37	TOTAL COST OF PURCHASES (11/24)	0.27007	0.22193	0.28151	0.25554	0.26914	0.24249	0.29354	0.25716	0.38207	0.40129	0.39646	0.37724	0.32269	
38	NET UNBILLED (12/25)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
39	COMPANY USE (13/26)	0.37307	0.37289	0.30669	0.30681	0.26603	0.14328	0.25992	0.26751	0.30643	0.30643	0.30643	0.30643	0.25011	
40	TOTAL COST OF THERMS SOLD (11/27)	0.35596	0.35511	0.28892	0.28962	0.24871	0.12629	0.24403	0.24982	0.36210	0.40133	0.39643	0.37727	0.31039	
41	TRUE UP (E-7)	-0.01715	-0.01715	-0.01715	-0.01715	-0.01715	-0.01715	-0.01715	-0.01715	-0.01715	-0.01715	-0.01715	-0.01715	-0.01715	
42	TOTAL COST OF GAS (40+41)	0.33881	0.33795	0.27177	0.27254	0.23156	0.10914	0.22688	0.23267	0.34495	0.38418	0.37924	0.35512	0.29324	
43	REVENUE TAX FACTOR	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.01176	
44	PGA FACTOR ADJUSTED FOR TAXES (42+43)	0.34008	0.33923	0.27279	0.27326	0.23243	0.10925	0.22774	0.23354	0.34624	0.38567	0.38077	0.35415	0.29434	
45	PGA FACTOR ROUNDED TO NEAREST 001	0.340	0.339	0.273	0.274	0.232	0.110	0.228	0.234	0.346	0.381	0.381	0.354	0.294	

Docket No. 960003-GU  
T. Goodwin Exhibit No. \_\_\_\_\_  
Purchased Gas Adjustment (PGA)  
True-up Calculation

COMPANY: WEST FLORIDA NATURAL COMPANY

CALCULATION OF TRUE-UP AMOUNT

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

FOR THE CURRENT PERIOD:

APRIL 95

Through

MARCH 96

TRUE-UP CALCULATION	ACTUAL												TOTAL PERIOD
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	
1 PURCHASED GAS COST	326,013	198,711	248,879	234,192	210,014	317,705	252,095	546,333	619,750	1,064,404	930,320	718,536	5,670,958
2 TRANSPORTATION COST	265,588	200,577	170,981	176,267	220,829	191,023	218,231	224,354	362,000	362,000	322,573	205,124	3,083,547
3 TOTAL	591,601	399,288	419,860	410,459	430,844	508,728	470,326	770,687	981,750	1,426,404	1,252,893	923,660	8,754,505
4 FUEL RECEIVABLES (NET OF REVENUE TAX)	860,773	512,593	389,099	418,754	377,478	734,285	334,763	529,347	1,012,278	1,459,766	1,298,280	1,109,255	8,529,571
5 TRUE-UP COLLECTED OR (REFUNDED)	39,975	39,975	39,975	39,975	39,975	39,975	39,975	39,975	39,975	39,975	39,975	39,975	479,700
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4) - (LINE 5)	900,748	552,968	429,614	458,429	417,453	714,260	374,738	560,122	1,052,253	1,499,741	1,338,255	1,149,230	9,008,121
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	309,147	153,680	9,844	43,270	(13,393)	(234,468)	(96,588)	(201,355)	70,503	73,337	88,356	65,570	247,865
8 INTEREST PROVISION THIS PERIOD (21)	5,308	6,281	6,556	6,393	6,163	5,431	4,438	3,492	2,999	3,171	3,336	3,493	57,052
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	910,400	1,184,879	1,304,865	1,281,259	1,290,549	1,243,746	974,734	842,609	604,761	638,289	674,822	706,529	11,557,852
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(39,975)	(39,975)	(39,975)	(39,975)	(39,975)	(39,975)	(39,975)	(39,975)	(39,975)	(39,975)	(39,975)	(39,975)	(479,700)
10a FLEX RATE REFUND (if applicable)	0	0	0	0	0	0	0	0	0	0	0	0	0
11 TOTAL ESTIMATED ACTUAL TRUE-UP (7+8+9+10+10a)	1,184,881	1,304,865	1,281,259	1,290,549	1,243,746	974,734	842,609	604,761	638,289	674,822	706,529	735,617	2,155,617
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	910,400	1,184,879	1,304,865	1,281,259	1,290,549	1,243,746	974,734	842,609	604,761	638,289	674,822	706,529	11,557,852
13 ENDING TRUE-UP BEFORE INTEREST (12-7-5)	1,179,527	1,298,584	1,274,704	1,284,554	1,237,583	969,203	838,171	601,299	635,289	671,651	703,203	732,134	11,426,014
14 TOTAL (13+13)	2,089,972	2,483,463	2,579,569	2,565,814	2,528,531	2,213,049	1,812,905	1,443,878	1,240,051	1,309,979	1,378,025	1,438,673	22,083,809
15 AVERAGE (50% OF 14)	1,044,986	1,241,732	1,289,785	1,282,907	1,264,266	1,106,524	906,453	721,939	620,026	654,990	689,013	719,337	11,541,905
16 INTEREST RATE - FIRST DAY OF MONTH	0.06170	0.06070	0.06070	0.06169	0.05860	0.05840	0.05940	0.05810	0.05800	0.05810	0.05810	0.05810	0.05810
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.06070	0.06070	0.06100	0.05860	0.05840	0.05940	0.05810	0.05800	0.05810	0.05810	0.05810	0.05810	0.05810
18 TOTAL (16-17)	0.12150	0.12140	0.12170	0.11560	0.11700	0.11780	0.11750	0.11610	0.11610	0.11620	0.11620	0.11620	0.11620
19 AVERAGE (50% OF 18)	0.06075	0.06070	0.061	0.0578	0.0585	0.0589	0.05875	0.05805	0.05805	0.05810	0.05810	0.05810	0.05810
20 MONTHLY AVERAGE (19*12 Months)	0.00508	0.00506	0.00508	0.00498	0.00488	0.00491	0.00490	0.00484	0.00484	0.00484	0.00484	0.00484	0.00484
21 INTEREST PROVISION (15+20)	5,308	6,281	6,556	6,393	6,163	5,431	4,438	3,492	2,999	3,171	3,336	3,493	57,052

\* If line 5 is a refund | add to line 4. If line 5 is a collection subtract from line 4.



COMPANY: WEST FLORIDA NATURAL GAS COMPANY			TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE					SCHEDULE E-3 (REVISED 8/19/93)			
ACTUAL/RE-ESTIMATED FOR THE PROJECTED PERIOD OF:						APRIL 95		Through		MARCH 96	
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	COMMODITY COST			DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
						TOTAL PURCHASED	THIRD PARTY	PIPELINE			
APRIL 95	FGT	ARIZONA	FTS-1		549,000	549,000		1,422	23,777	2,514	5.05
	FGT	STONE	FTS-1		360,000	360,000		937	15,592	1,649	5.05
	FGT	FRANKLIN	FTS-1		270,000	270,000		699	11,694	1,237	5.05
	FGT	MID-FLORIDA	FTS-1		126,000	126,000		326	5,457	577	5.05
	TENN GAS	SYS-SUPPLY	FTS-1	2,306,541		2,366,280	350,497	5,974	99,896	10,564	20.24
	FRANKLIN	BALANCING	CASHOUT		20,090	20,610	3,071	52	870	92	20.33
	END-USERS	BALANCING	CASHOUT		14,160	14,160	2,110				14.90
	VARIOUS	BALANCING	BOOKOUT		(210,003)	(210,003)	(33,053)				15.74
MAY 95	FGT	ARIZONA	FTS-1		533,200	533,200		1,381	23,093	2,442	5.05
	FGT	STONE	FTS-1		357,330	357,330		925	15,476	1,637	5.05
	FGT	FRANKLIN	FTS-1		279,000	279,000		723	12,083	1,278	5.05
	FGT	MID-FLORIDA	FTS-1		130,200	130,200		337	5,639	596	5.05
	TENN GAS	SYS-SUPPLY	FTS-1	1,529,340		1,568,950	258,429	3,961	66,236	7,004	21.95
	FGT	CASH-OUT	FTS-1		14,750	14,750	3,192				21.64
	END-USERS	EOM BALANCI	FTS-1		110,547	113,410	18,146	286	4,788	506	21.46
	N/A	BOOK-OUT	FTS-1		(455,040)	(455,040)	(68,140)				(14.97)
JUNE 95	FGT	ARIZONA	FTS-1		516,000	516,000		1,336	22,348	2,363	5.05
	FGT	STONE	FTS-1		353,320	353,320		915	15,302	1,618	5.05
	FGT	FRANKLIN	FTS-1		270,000	270,000		699	11,694	1,237	5.05
	FGT	MID-FLORIDA	FTS-1		126,000	126,000		326	5,457	577	5.05
	TENN GAS	SYS-SUPPLY	FTS-1	1,411,430		1,465,770	248,843	3,656	61,129	6,464	22.68
	VARIOUS	BOOK-OUT	FTS-1		(11,050)	(11,050)	(1,541)				(13.95)
	END-USERS	SYS. BALANCI	FTS-1		37,930	37,930	6,296				16.60
	N/A	BOOK-OUT	FTS-1		(455,040)	(455,040)	(68,140)				(14.97)
JULY 95	FGT	ARIZONA	FTS-1		533,200	533,200		1,381	23,093	2,442	5.05
	FGT	STONE	FTS-1		359,270	359,270		931	15,560	1,645	5.05
	FGT	FRANKLIN	FTS-1		228,530	228,530		592	9,898	1,047	5.05
	FGT	MID-FLORIDA	FTS-1		130,200	130,200		337	5,639	596	5.05
	TENN GAS	SYS-SUPPLY	FTS-1	1,458,835		1,515,000	224,636	3,778	63,182	6,681	20.45
	TENN GAS	Prior Period Adj	FTS-1		61,627	64,000	9,565	160	2,669	282	20.57
	END-USERS	SYS. BALANCI	FTS-1		94,070	94,070	13,546				14.40
						0					#DIV/0!
TOTAL				4730765	3870050	1600815	781554		400530.79	42356	14.24

COMPANY: WEST FLORIDA NATURAL GAS COMPANY			TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE					SCHEDULE E-3 (REVISED 8/19/93)			
ACTUAL/ RE-ESTIMATED FOR THE PROJECTED PERIOD OF:			APRIL 95		Through		MARCH 96		PAGE 2		
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	COMMODITY COST			DEMAND COST	OTHER CHARGES ACA/GRU/FUEL	TOTAL CENTS PER THERM
						TOTAL PURCHASED	THIRD PARTY	PIPELINE			
AUG 95	FGT	ARIZONA	FTS-1		533,200	533,200		1,381	23,093	2,442	5.05
	FGT	STONE	FTS-1		372,000	372,000		963	16,111	1,704	5.05
	FGT	FRANKLIN	FTS-1		244,110	244,110		632	10,572	1,118	5.05
	FGT	MID-FLORIDA	FTS-1		136,200	130,200		337	5,639	596	5.05
	TENN GAS	SYS SUPPLY	FTS-1	1,487,492		1,544,760	210,033	3,853	64,423	6,813	19.17
	HADSON	BOOK-OUT	FTS-1		4,210	4,210		745			17.70
	END-USERS	SYS. BALANCE	FTS-1		49,060	49,060	6,427				13.10
	FGT	ALERT DAY	FTS-1		3,890	3,890	943				24.24
SEP. 95	FGT	ARIZONA	FTS-1		515,150	515,150		1,334	22,311	2,359	5.05
	FGT	STONE	FTS-1		360,000	360,000		932	15,592	1,649	5.05
	FGT	FRANKLIN	FTS-1		245,050	245,050		635	10,613	1,122	5.05
	FGT	MID-FLORIDA	FTS-1		126,000	126,000		326	5,457	577	5.05
	TENN GAS	SYS-SUPPLY	FTS-1	2,064,911		2,144,410	326,253	5,348	89,431	9,457	20.85
	OKALOOSA	SYS-SUPPLY	FTS-1		1,750	1,750	431				24.63
	END-USERS	SYS. BALANCE	FTS-1		25,860	25,860	3,827				14.80
OCT.95	FGT	ARIZONA	FTS-1		567,300	567,300		1,469	24,570	2,598	5.05
	FGT	STONE	FTS-1		372,000	372,000		963	16,111	1,704	5.05
	FGT	FRANKLIN	FTS-1		279,000	279,000		723	12,083	1,278	5.05
	FGT	MID-FLORIDA	FTS-1		130,200	130,200		337	5,639	596	5.05
	TENN GAS	SYS-SUPPLY	FTS-1	1,692,666		1,756,480	279,944	4,384	73,309	7,752	21.59
	END-USERS	SYS. BALANCE	FTS-1		36,650	36,650	5,717				15.60
	END-USERS	SYS. BALANCE	FTS-1		36,650	36,650	5,717				15.60
NOV.95	FGT	ARIZONA	FTS-1		549,000	549,000		1,422	23,777	2,514	5.05
	FGT	STONE	FTS-1		360,000	360,000		932	15,592	1,649	5.05
	FGT	FRANKLIN	FTS-1		270,000	270,000		699	11,694	1,237	5.05
	FGT	MID-FLORIDA	FTS-1		126,000	126,000		326	5,457	577	5.05
	PESCO	SYS-SUPPLY	FTS-1	2,312,990		2,400,190	419,208	5,991	100,176	10,593	23.17
	PESCO	SWING SUPPL	FTS-1		516,045	535,500	114,390	1,377	22,350	2,363	27.22
	END-USERS	SYS. BALANCE	FTS-1		24,700	24,700	4,273				17.30
	FGT	BAL. CASH-OU	FTS-1		18,050	18,050	2,599				14.40
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					0					#DIV/0!	
TOTAL				5403139	3874210	9277349	840037		394955.97	41766	13.76





Docket No. 960003-GU  
 T. Goodwin Exhibit No. \_\_\_\_\_  
 Purchased Gas Adjustment (PGA)  
 True-up Calculation

COMPANY: WEST FLORIDA NATURAL GAS COMPANY			TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE					SCHEDULE E-3 (REVISED 8/19/93)			
ESTIMATED FOR THE PROJECTED PERIOD OF:			APRIL 96 Through MARCH 97								
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
APR-96	FGT	END-USERS	FTS		1305000	1305000		3380	56689	6016	5.06
	CHEVRON	SYS-SUPPLY	FTS	2021943		2092307	449846	5419	90890	9646	26.56
MAY-96	FGT	END-USERS	FTS		1314400	1314400		3404	57098	6059	5.06
	CHEVRON	SYS-SUPPLY	FTS	1837946		1901907	389891	4926	82619	8768	25.56
JUN-96	FGT	END-USERS	FTS		1272000	1272000		3294	55256	5864	5.06
	CHEVRON	SYS-SUPPLY	FTS	1840086		1904121	371304	4932	82715	8778	24.56
JUL-96	FGT	END-USERS	FTS		1314400	1314400		3404	57098	6059	5.06
	CHEVRON	SYS-SUPPLY	FTS	1842618		1906741	371814	4938	82829	8790	24.56
AUG-96	FGT	END-USERS	FTS		1314400	1314400		3404	57098	6059	5.06
	CHEVRON	SYS-SUPPLY	FTS	1845151		1909362	353232	4945	82943	8802	23.56
SEP-96	FGT	END-USERS	FTS		1272000	1272000		3294	55256	5864	5.06
	CHEVRON	SYS-SUPPLY	FTS	1847791		1912094	372858	4952	83061	8815	24.56
OCT-96	FGT	END-USERS	FTS		1348500	1348500		3493	58579	6217	5.06
	CHEVRON	SYS-SUPPLY	FTS	1937289		2004707	410965	5192	87084	9242	25.56
NOV-96	FGT	END-USERS	FTS		1305000	1305000		3380	56689	6016	5.06
	CHEVRON	SYS-SUPPLY	FTS	2513899		2601383	559297	6738	113004	11992	26.56
DEC-96	FGT	END-USERS	FTS		1348500	1348500		3493	58579	6217	5.06
	CHEVRON	SYS-SUPPLY	FTS	3389419		3507371	789158	9084	152360	16169	27.56
JAN-97	FGT	END-USERS	FTS		1348500	1348500		3493	58579	6217	5.06
	CHEVRON	SYS-SUPPLY	FTS	3698262		3826962	1021799	9932	166243	17642	31.76
FEB-97	FGT	END-USERS	FTS		1218000	1218000		3155	52910	5615	5.06
	CHEVRON	SYS-SUPPLY	FTS	3231914		3344385	892951	8662	145280	15418	31.76
MAR-97	FGT	END-USERS	FTS		1348500	1348500		3493	58579	6217	5.06
	CHEVRON	SYS-SUPPLY	FTS	2556565		2645533	650801	6852	114922	12196	29.66
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TOTAL				26006320.1	14360700	40367020.06	5983116	106894.584	1792857.4	190284.1	20.00

COMPANY: WEST FLORIDA NATURAL GAS CO.		CALCULATION OF TRUE-UP AMOUNT PROJECTED PERIOD			SCHEDULE E-4 (REVISED 8/15/93)	
ESTIMATED FOR THE PROJECTED PERIOD:		APRIL 96		Through	MARCH 97	
	PRIOR PERIOD: APRIL 94 - MARCH 95			CURRENT PERIOD: APRIL 95 - MARCH 96		
	(1) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(5) (3) + (4) TOTAL TRUE-UP	
1 TOTAL THERM SALES \$	E-2 Line 6 \$ 7,315,708	A-2 Line 6 \$ 5,733,237	Col.2- Col. 1 \$ (1,582,471)	E-2 Line 6 \$ 9,008,371	Col.3 + Col.4 \$ 7,425,900	
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	E-2 Line 7 \$ 742,106	A-2 Line 7 \$ (600,981)	Col.2- Col. 1 \$ (1,343,087)	E-2 Line 7 \$ 247,865	Col.3 + Col.4 \$ (1,095,222)	
3 INTEREST PROVISION FOR THIS PERIOD	E-2 Line 8 \$ 17,666	A-2 Line 8 \$ 15,394	Col.2- Col. 1 \$ (2,272)	E-2 Line 8 \$ 57,052	Col.3 + Col.4 \$ 54,780	
4 END OF PERIOD TOTAL NET TRUE-UP	Line 2 + Line 3 \$ 759,772	Line 2 + Line 3 \$ (585,587)	Col.2- Col. 1 \$ (1,345,359)	Line 2 + Line 3 \$ 304,917	Col.3 + Col.4 \$ (1,040,442)	

NOTE: EIGHT MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).

TOTAL TRUE-UP DOLLARS	1,040,442	equals	PER THERM TRUE-UP
PROJECTED THERM SALES	29556873		-0.03520
			TO BE COLLECTED

COLUMN (1) DATA OBTAINED FROM SCHEDULE (E-2)  
COLUMN (2) DATA OBTAINED FROM SCHEDULE (A-2)  
LINE 4 COLUMN (3) SAME AS LINE 7 SCHEDULE (A-7)  
LINE 4 COLUMN (1) SAME AS LINE 8 SCHEDULE (A-7)  
LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2)  
LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)





Docket No. 960003-GU  
T. Goodwin Exhibit No. \_\_\_\_\_  
Purchased Gas Adjustment (PCA)  
True-up Calculation

ESTIMATED FOR THE PROJECTED PERIOD:													APRIL 95		Through		MARCH 96		SCHEDULE E-5 INVOICED 8/13/95							
													APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL	
<b>THERM SALES (\$MM)</b>																										
RESIDENTIAL	855073	411900	401803	387814	338472	256329	226508	232773	1329047	1701323	1394503	917513	8922778													
COMMERCIAL	890727	705580	838882	728525	708215	841382	816293	820825	1048189	1202532	1118501	979979	10154190													
COMMERCIAL LARGE VOL. 1	238877	135015	117921	88525	112054	84731	93554	134328	43298	458295	284381	209443	2208526													
INDUSTRIAL	82024	100847	99580	73448	105827	117516	114455	157202	118831	80809	108800	108800	1345118													
TRANSPORTATION	1007183	1812418	1089208	1554014	2044840	1945189	2019408	1983575	2316073	2316073	1983570	2214500	2247851													
TOTAL THERM SALES	2851884	2265840	2415184	2810329	3309208	3145158	3130218	2879501	4453316	5758842	4957953	4830033	45037481													
<b>THERM SALES (INTERRUPTIBLE)</b>																										
SMALL INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0													
INTERRUPTIBLE	674988	91187	35354	181742	255927	857985	222774	774950	613887	400000	293000	223000	4804387													
INTERRUPTIBLE TRANSPORTATION	375914	285488	283088	358731	374305	371048	289118	371295	385227	381250	271250	281250	4488840													
TOTAL INTERRUPTIBLE	960899	459812	419142	560473	629972	1029033	611890	648290	878894	781250	784250	774250	8492022													
TOTAL THERM SALES	2807783	2272493	2834327	2380799	2979205	4174183	2782108	4475291	1722210	8540092	5762205	5404283	53530483													
<b>NUMBER OF CUSTOMERS (THERM)</b>																										
RESIDENTIAL	26610	26273	26000	26445	26488	26576	25758	28244	26541	28554	28458	28308	26104 28827													
COMMERCIAL	2168	2147	2114	2070	2084	2065	2081	2153	2170	2188	2165	2168	2124													
COMMERCIAL LARGE VOL. 1	7	6	6	7	8	8	8	8	8	8	8	8	7 33223333													
INDUSTRIAL	2	3	4	4	2	5	5	5	5	5	5	5	4 25													
TRANSPORTATION	8	9	9	9	9	10	11	11	12	12	12	12	10 18060887													
TOTAL THERM	29880	28433	28223	27829	27551	27803	27823	28421	28740	28753	28850	28501	26254 41887													
<b>NUMBER OF CUSTOMERS (INT.)</b>																										
SMALL INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0													
INTERRUPTIBLE	2	2	2	2	2	2	2	2	2	2	2	2	2													
INTERRUPTIBLE TRANSPORTATION	2	2	2	2	2	2	2	2	2	2	2	2	2													
TOTAL INTERRUPTIBLE	4	4	4	4	4	4	4	4	4	4	4	4	4													
TOTAL CUSTOMERS	29884	28441	28227	27843	27555	27807	27827	28425	28740	28753	28850	28501	26254 41887													
<b>THERM USE PER CUSTOMER</b>																										
RESIDENTIAL	24.71041117	16.82448234	16.39298582	14.39841473	13.28958771	12.96039177	12.68575847	27.95564792	50.07524208	84.06586082	32.71027368	34.87848870	34.2290778													
COMMERCIAL	413.2302944	328.8122982	329.6508988	350.9782805	343.1274225	312.1080292	299.0262009	381.1542034	482.0271885	554.6734312	515.8898074	452.4327114	4780.89709													
COMMERCIAL LARGE VOL. 1	33829.57143	22902.5	18655.18887	12648.42857	18875.88687	10581.375	11894.25	18790.75	5424.5	57288.875	49297.825	38880.125	301182.8384													
INDUSTRIAL	31012	33549	24890	18282	25275.66687	23503	22891	31440.4	23226.2	16121.8	21720	21720	292888.9412													
TRANSPORTATION	187883.8323	212450.8888	122134.2222	172688.2222	237183.2222	194518.9	182582.5455	180325	193008.0833	193008.0833	185297.5	152875	221704.858													
SMALL INTERRUPTIBLE																										
INTERRUPTIBLE	287492.5	45593.5	17877.5	95871	127846	328992.5	111387	137497.5	254833.5	200000	198500	198500	2002181													
LARGE INTERRUPTIBLE	187567	182723	191808	179385.5	187152.5	185524	194558	185847.5	182813	190825	185825	190825	2244320													