

April 96

CONFIDENTIAL

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 96		Through		MARCH 97		PAGE 1 OF 11	
		CURRENT MONTH: 04/96		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	23,078	50,098	(3,093)	-10.14	45,078	50,098	(3,080)	-10.14
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	10,410	10,410	0	0.00	10,410	10,410	0	0.00
3	SWING SERVICE	0	0	0	—	0	0	0	—
4	COMMODITY (Other)	2,338,443	1,864,838	673,605	40.46	2,338,443	1,864,838	673,605	40.46
5	DEMAND (Line 32-29 A-1 support detail)	915,317	927,552	(12,235)	-1.32	915,317	927,552	(12,235)	-1.32
6	OTHER	8,294	4,341	3,953	90.38	8,294	4,341	3,953	90.38
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	0	0	0	—	0	0	0	—
8	DEMAND	0	0	0	—	0	0	0	—
9		0	0	0	—	0	0	0	—
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	—	0	0	0	—
11	TOTAL COS (1+2+3+4+5+6+10)-(7+8+9)	3,317,453	2,857,240	680,213	24.85	3,317,453	2,857,239	680,214	24.85
12	NET UNBILLED	0	0	0	—	0	0	0	—
13	COMPANY USE	(7,070)	(5,696)	(1,374)	24.13	(7,070)	(5,696)	(1,374)	24.13
14	TOTAL THERM SALES	2,986,402	2,869,830	296,572	11.11	2,986,402	2,869,830	296,572	11.11
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only	6,019,490	6,987,191	(967,731)	-13.85	6,019,490	6,987,191	(967,731)	-13.85
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,500,000	1,500,000	0	0.00	1,500,000	1,500,000	0	0.00
17	SWING SERVICE Commodity	0	0	0	—	0	0	0	—
18	COMMODITY (Other) Commodity	6,019,490	6,987,191	(967,731)	-13.85	6,019,490	6,987,191	(967,731)	-13.85
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	6,246,503	15,997,800	(9,751,300)	-60.95	6,246,503	15,997,800	(9,751,300)	-60.95
20	OTHER Commodity	14,824	10,494	4,330	39.36	14,824	10,494	4,330	39.36
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	0	0	0	—	0	0	0	—
22	DEMAND	0	0	0	—	0	0	0	—
23		0	0	0	—	0	0	0	—
24	TOTAL PURCHASES (17+18+20)-(21+23)	6,034,084	6,997,685	(963,601)	-13.77	6,034,084	6,997,685	(963,601)	-13.77
25	NET UNBILLED	0	0	0	—	0	0	0	—
26	COMPANY USE	(16,752)	(15,000)	(1,752)	11.68	(16,752)	(15,000)	(1,752)	11.68
27	TOTAL THERM SALES (24-26 Estimated only)	6,219,663	6,982,685	(2,236,978)	32.04	6,219,663	6,982,685	(2,236,978)	32.04
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.00748	0.00717	0.00031	4.32	0.00748	0.00717	0.00031	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)	0.34648	0.23827	0.10821	63.04	0.34648	0.23827	0.10821	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)	0.56512	0.41366	0.15146	36.61	0.56512	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)	0.54979	0.37973	0.17006	44.78	0.54979	0.37973	0.17006	44.78
38	NET UNBILLED (12/25)	—	—	—	—	—	—	—	—
39	COMPANY USE (13/26)	0.42206	0.37973	0.04233	11.15	0.42206	0.37973	0.04233	11.15
40	TOTAL THERM SALES (11/27)	0.35982	0.38055	-0.02073	-5.45	0.54979	0.37973	0.17006	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	0.37793	0.17006	45.00
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 TAXE (42x43)	0.35937	0.38017	-0.02080	-5.47	0.55005	0.37935	0.17070	45.00
45	PGA FACTOR ROUNDED TO NEAREST .001	0.359	0.380	-0.02080	-5.47	0.55000	0.37900	0.17100	45.12

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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 6/08/94)			
ESTIMATED FOR THE PERIOD OF:		APRIL 96		Through		MARCH 97		(Flex Down) PAGE 2 OF 11	
		CURRENT MONTH: 04/96		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	45,018	45,789	(771)	-1.64	45,018	45,789	(771)	-1.64
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	10,410	10,410	0	0.00	10,410	10,410	0	—
3	SWING SERVICE	0	0	0	—	0	0	0	—
4	COMMODITY (Other)	2,338,443	2,412,255	(73,812)	-3.06	2,338,443	2,412,255	(73,812)	-3.06
5	DEMAND (Line 32-29 A-1 support detail)	915,317	922,001	(6,684)	-0.73	915,317	922,001	(6,684)	-0.73
6	OTHER	8,204	4,541	3,663	90.38	8,204	4,541	3,663	90.38
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	—
8	DEMAND	0	0	0	0.00	0	0	0	—
9		0	0	0	—	0	0	0	—
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	—	0	0	0	—
11	TOTAL C (1+2+3+4+5+6+10)-(7+8+9)	3,317,453	3,384,783	(77,330)	-2.28	3,317,453	3,384,783	(77,330)	-2.28
12	NET UNBILLED	0	0	0	—	0	0	0	—
13	COMPANY USE	(7,070)	(7,293)	223	0.00	(7,070)	(7,293)	223	0.00
14	TOTAL THERM SALES	2,968,402	3,382,214	(415,812)	-12.29	2,968,402	3,382,214	(415,812)	-12.29
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only	6,019,480	6,987,190	(967,710)	-13.85	6,019,480	6,987,190	(967,710)	-13.85
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,500,000	1,500,000	0	0.00	1,500,000	1,500,000	0	0.00
17	SWING SERVICE Commodity	0	0	0	—	0	0	0	—
18	COMMODITY (Other) Commodity	6,019,480	6,987,190	(967,710)	-13.85	6,019,480	6,987,190	(967,710)	-13.85
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	6,248,500	15,505,680	(9,257,180)	-59.71	6,248,500	15,505,680	(9,257,180)	-59.71
20	OTHER Commodity	14,824	10,484	4,340	39.36	14,824	10,484	4,340	39.36
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	—
22	DEMAND	0	0	0	0.00	0	0	0	—
23		0	0	0	—	0	0	0	—
24	TOTAL PURCHASES (17+18+20)-(21+23)	6,034,084	6,997,684	(963,600)	-13.77	6,034,084	6,997,684	(963,600)	-13.77
25	NET UNBILLED	0	0	0	—	0	0	0	—
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)	9,219,663	6,982,684	2,236,979	32.04	9,219,663	6,982,684	2,236,979	32.04
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.00748	0.00855	(0.00093)	14.20	0.00748	0.00855	(0.00093)	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)	—	—	—	—	—	—	—	—
31	COMMODITY (Other) (4/18)	0.38848	0.34524	0.04324	12.52	0.38848	0.34524	0.04324	12.52
32	DEMAND (5/19)	0.14853	0.05948	0.08707	148.43	0.14853	0.05948	0.08707	148.43
33	OTHER (6/20)	0.56512	0.41366	0.15146	36.61	0.56512	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	(9/23)	—	—	—	—	—	—	—	—
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)	0.42206	0.48620	(0.06414)	-13.19	0.42206	0.48620	(0.06414)	-13.19
40	TOTAL THERM SALES (11/27)	0.35982	0.48617	(0.12635)	-25.99	0.35982	0.48617	(0.12635)	-25.99
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	0.35799	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 (42+43)	0.35937	0.48619	(0.12682)	-26.08	0.35505	0.48515	(0.06490)	-13.38
45	PGA FACTOR ROUNDED TO NEAREST .001	0.359	0.486	(0.12682)	-26.08	0.35500	0.48500	(0.06500)	-13.40

COMPANY:
CITY GAS COMPANY OF FLORIDA

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL

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FOR THE PERIOD: APRIL 96 THROUGH MARCH 97

COMMODITY (Pipeline)	CURRENT MONTH: 04/96	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM
1 Commodity Pipeline - Scheduled FTS		6,922,140	40,831.44	0.00591
2 Commodity Pipeline - Scheduled ITS				
3 No Notice Commodity Adjustment				
4 Commodity Adjustments		(87,680)	4,088.66	
5 Commodity Adjustments				
6 Commodity Adjustments				
7				
8 TOTAL COMMODITY (Pipeline)		6,834,460	45,018.10	0.00657
		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		0	0.00	0.00
		Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
COMMODITY OTHER				
17 Commodity Other - Scheduled FTS		6,854,460	2,017,409.13	0.29432
18 Commodity Other - Scheduled ITS				
19 Imbalance Cashout - FGT			0.00	
20 Imbalance Cashout - Other Shippers			0.00	
21 Imbalance Cashout - Transporting Cust.			0.00	
22 Commodity Adjustment			321,034.15	
23 No Notice Commodity Adjustment				
24 TOTAL COMMODITY (Other)		6,854,460	2,338,443.28	0.34116
		Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
DEMAND				
25 Demand (Pipeline) Entitlement		11,167,700	920,641.54	0.08246
26 Less Relinquished to End-Users		(4,921,200)	(19,678.12)	0.00404
27 Less Relinquished Off System				
28 Other - Firm winter supply				
29 Demand - No Notice		1,500,000	10,410.00	0.00694
30 Revenue Sharing - FGT				
31 Other - Storage Demand			14,363.92	
32 TOTAL DEMAND		7,746,500	925,727	0.11950
		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		14,824	8,264.28	0.55612
34 Peak Shaving				
35 Storage withdrawal				
36 Other				
37 Other				
38 Other				
39 Other				
40 TOTAL OTHER		14,824	8,264.28	0.55612
		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			
CITY GAS COMPANY OF FLORIDA		FOR THE PERIOD OF: APRIL 96 Through MARCH 97				(REVISED 6/08/94)			
								PAGE 4 OF 11	
	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 Fix 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 Fix 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 Fix 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