

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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In Re: Purchased Gas Adjustment ) Docket No. 960003-GU  
(PGA) True-Up ) Filed: November 26, 1996

DIRECT TESTIMONY

OF

RAYMOND A. DeMOINE

ON BEHALF OF CITY GAS COMPANY OF FLORIDA

(A DIVISION OF NUI CORPORATION)

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APP 23  
CAF 24  
CMU \_\_\_\_\_  
CTR 25  
EAG 26 *Maher*  
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SEC 1/30  
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DOCUMENT NUMBER-DATE  
12698 NOV 27 88  
FPSC-RECORDS/REPORTING

1                                   BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

2                                   DIRECT TESTIMONY OF

3                                   RAYMOND A. DeMOINE

4                                   ON BEHALF OF CITY GAS COMPANY OF FLORIDA

5                                   (A DIVISION OF NUI CORPORATION)

6                                   DOCKET NO. 960003-GU

7  
8   **PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

9  
10   A. My name is Raymond A. DeMoine. My business address is NUI  
11    Corporation, One Elizabethtown Plaza, Union, New Jersey 07083.

12  
13   **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

14  
15   A. I am employed by NUI Corporation ("NUI") as Director, Rates and  
16    Regulatory Affairs. City Gas Company of Florida ("City Gas" or "the  
17    Company") is an operating division of NUI Corporation.

18  
19   **Q. BRIEFLY STATE YOUR EDUCATIONAL BACKGROUND AND EMPLOYMENT EXPERIENCE.**

20  
21   A. I received a Bachelor of Science in Commerce degree, with a major in  
22    Accounting, from Rider College in June 1983. In June of 1990, I  
23    received a Master of Business Administration degree from Rider  
24    College. I am a Certified Public Accountant in the State of New  
25    Jersey, and a member of the American Institute of Certified Public  
26    Accountants and the New Jersey State Society of Certified Public  
27    Accountants.

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Upon graduation from Rider College in 1983, I was employed by the State of New Jersey as an Auditor/Investigator with the Division of Criminal Justice. I audited various types of business entities, primarily for the detection of fraud. In December of 1986, I accepted a professional staff position with the certified public accounting firm of Arthur Young (currently Ernst and Young), a worldwide accounting and consulting firm. My experience with this public accounting firm included auditing and consulting engagements on a variety of entities and exposure to varied accounting systems.

In July 1989, I was hired as Administrator of External Reporting by Elizabethtown Gas Company, NUI's New Jersey Division. In that role, I was responsible for the coordination of the Accounting Department's efforts in all regulatory filings.

In August 1993, I was assigned to NUI's Florida Division, City Gas Company of Florida to coordinate the analysis, filing and prosecution of its 1994 base rate case. In March 1995, I was promoted to Manager of Regulatory Affairs. In July 1995, I assumed a supervisory roll for all rate and regulatory matters in Elizabethtown's Rate Department.

On October 1, 1995, NUI centralized certain functions, which included the utility rate and pricing function. Therefore, I now have responsibility for the rate and pricing function in each of NUI's utility jurisdictions.

On November 1996, I was promoted to Director of Rates and Regulatory Affairs.

1 Q. PLEASE EXPLAIN THE PURPOSE OF YOUR TESTIMONY

2

3 A. The purpose of my testimony is to present the comparison of Actual  
4 versus Original estimate of the purchased gas adjustment cost  
5 recovery factor and true-up provision for the period April 1995  
6 through March 1996 for City Gas.

7 B. HAS THE COMPANY PREPARED THE FORMS PRESCRIBED BY THIS COMMISSION FOR  
8 THIS PURPOSE?

9 A. Yes. The forms prescribed by the Commission, Schedules A-1 through  
10 A-6 for the months of April 1995 through March 1996, Schedule A-7 and  
11 schedule E-4, are attached to my testimony.

12

13 Q. HAS CITY GAS PREPARED A SCHEDULE WHICH SHOWS THE ACTUAL GAS COSTS  
14 ASSOCIATED WITH THE GAS ADJUSTMENT COST RECOVERY FACTOR?

15

16 A. Yes. City Gas prepared Schedule A-7, attached, which describes the  
17 total fuel cost for the period in question, recovery of such cost  
18 from ratepayers through the Gas Adjustment Cost Recovery Factor, and  
19 remaining over-or under-recovery of gas cost.

20

21 Q. WHAT WAS THE TOTAL GAS COST INCURRED BY THE COMPANY DURING THE TWELVE  
22 MONTHS ENDED MARCH 31, 1996?

23

24 A. As shown on Schedule A-7, Line 1, the total cost of gas for the  
25 twelve months ended March 31, 1996 is \$ 26,610,021.

26

1 Q. WHAT WAS THE TOTAL AMOUNT OF GAS COST RECOVERED BY THE COMPANY DURING  
2 THE TWELVEMONTHS ENDED MARCH 31, 1996?

3 A. The Company recovered \$ 24,798,260.  
4

5 Q. WHAT IS THE COMPANY'S ACTUAL TRUE-UP FOR THE TWELVE MONTHS ENDED  
6 MARCH 31, 1996?

7  
8 A. The actual true-up amount, including interest, is an under-recovery  
9 of \$1,378,495, as shown on the March 1996 Schedule A-2, "Actual"  
10 column, line 11.  
11

12 Q. CAN YOU EXPLAIN HOW YOU ARRIVED AT THAT AMOUNT OF UNDER-RECOVERY?  
13

14 A. Yes. As shown on Schedule A-7, the total under-recovered amount for  
15 the twelve month period ending March 31, 1996 is \$ 1,422,567. The  
16 beginning balance on March 31, 1995 was an over-recovery of \$76,672.  
17 The sum of these two balances yields under-recorded balance of  
18 \$1,345,895 . By adding \$30,600 , which is the amount that City Gas  
19 refunded its customers during the period in question, one arrives at  
20 the total under-recovered amount of \$1,376,495.  
21

22 Q. DOES THIS CONCLUDE YOUR TESTIMONY?  
23

24 A. Yes.  
25  
26

COMPANY: <b>FINAL FUEL OVER/UNDER RECOVERY</b> CITY GAS OF FLORIDA		SCHEDULE A-7 (REVISED 8/19/93)
FOR THE PERIOD:	APRIL 1995	Through
		MARCH 1996
1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	\$26,610,021
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	<u>\$24,798,260</u>
3	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (2-1)	(\$1,811,761)
4	INTEREST PROVISION	\$29,070
4a	FGT REFUND	<u>\$360,124</u>
5	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (3 + 4 + 4a)	(\$1,422,567)
6	LESS: ESTIMATED/ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD APRIL Through MARCH (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT PERIOD RECOVERY FACTOR (APR 95 through MAR 96)	<u>(\$199,133)</u>
7	FINAL FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED PERIOD (APRIL 96 Through MARCH 97) (5-6)	(\$1,223,434)

COMPANY: City Gas Company of Florida (A Division of NUR Corporation)		CALCULATION OF TRUE-UP AMOUNT PROJECTED PERIOD			SCHEDULE E-4 (REVISED 8/19/93)	
ESTIMATED FOR THE PROJECTED PERIOD: A		B	APRIL 96 C	Through D	MARCH 97 E	F
		PRIOR PERIOD: APRIL - MARCH			CURRENT PERIOD: APRIL - MARCH	
		(1) Apr '94 - Mar '95 EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) Apr '95 - Mar '96 EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(5) (3)+(4) TOTAL TRUE-UP
1	TOTAL THERM SALES \$	24,311,553	21,781,946	(2,529,607)	27,187,415	24,657,808
2	TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	351,798	396,507	44,709	(405,919)	(361,210)
2 a	FGT settlement refund	847,440	847,440	0	172,523	172,523
2 b	Refund of interim rate increase	3,150	3,150	0	0	0
3	INTEREST PROVISION FOR THIS PERIOD	1,679	3,026	1,347	34,263	35,610
4	END OF PERIOD TOTAL NET TRUE-UP	1,204,067	1,250,123	46,056	(199,133)	(153,077)

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

COLUMN (1)	DATA OBTAINED FROM SCHEDULE (A-2)	TOTAL TRUE-UP DOLLARS	_____	equals	CENTS PER THERM TRUE-UP
COLUMN (2)	DATA OBTAINED FROM SCHEDULE (A-2)	PROJECTED THERM SALES	_____		
LINE 4 COLUMN (3)	SAME AS LINE 7 SCHEDULE (A-7)	(153,077)		(0.00180)	per therm
LINE 4 COLUMN (1)	SAME AS LINE 8 SCHEDULE (A-7)	85,262,077			
LINE 2 COLUMN (4)	SAME AS LINE 7 SCHEDULE (E-2)				
LINE 3 COLUMN (4)	SAME AS LINE 8 SCHEDULE (E-2)				

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: APRIL 95 Through MARCH 96

SCHEDULE A-1  
(REVISED 6/08/94)  
PAGE 1 OF 11

	CURRENT MONTH: 12/95		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
<b>COST OF GAS PURCHASED</b>								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment		56,894		-47.50		477,314		-33.57
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)		23,274		-10.33		108,385		-7.83
3 SWING SERVICE		0		---		0		---
4 COMMODITY (Other)		2,008,744		-7.49		15,815,606		-39.75
5 DEMAND (Line 32 - 29 A-1 support detail)		1,364,403		-1.58		8,122,417		-22.40
6 OTHER		5,313		-25.75		36,710		2.33
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)		1,313		-100.00		11,863		-23.26
8 DEMAND		9,874		-100.00		85,800		-36.33
9	0	0	0	---	0	0	0	---
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	---	0	0	0	---
11 TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	3,256,105	3,447,441	(191,336)	-5.56	16,222,315	24,462,969	(8,240,654)	-33.69
12 NET UNBILLED	0	0	0	---	0	0	0	---
13 COMPANY USE	0	(6,725)	6,725	-100.00	(19,079)	(50,965)	31,886	-62.56
14 TOTAL THERM SALES	2,507,437	3,275,771	(768,334)	-23.46	15,885,485	24,272,094	(8,386,609)	-34.55
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline) Billing Determinants Only		7,858,322		-2.46		68,142,801		-20.83
16 NO NOTICE SERVICE RESERVATION Bil. Determinants Only (Line 29 A-1 support detail)		3,007,000		0.00		14,394,500		0.00
17 SWING SERVICE Commodity		0		---		0		---
18 COMMODITY (Other) Commodity		7,858,322		-2.46		66,142,801		-18.23
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)		24,495,270		-29.10		144,648,040		-41.83
20 OTHER Commodity		12,826		-21.89		88,616		-9.39
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY (Pipeline)		181,422		-100.00		1,643,902		-22.77
22 DEMAND		213,900		-100.00		1,897,500		-33.09
23	0	0	0	---	0	0	0	---
24 TOTAL PURCHASES (17+18+20) - (21+23)	7,784,269	7,689,726	94,543	1.23	53,224,289	66,587,515	(13,363,226)	-20.07
25 NET UNBILLED	0	0	0	---	0	0	0	---
26 COMPANY USE	0	(15,000)	15,000	-100.00	(136,560)	(135,000)	(1,560)	1.16
27 TOTAL THERM SALES (24-26 Estimated only)	7,784,269	7,674,726	109,543	1.43	60,189,582	64,452,515	(4,262,933)	-6.61
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)		0.00724		-46.13		0.00700		-18.29
29 NO NOTICE SERVICE (2/16)	0.00694	0.00774	-0.00080	---	0.00694	0.00000	0.00694	---
30 SWING SERVICE (3/17)	0.00000	---	0.00000	---	0.00000	---	0.00000	---
31 COMMODITY (Other) (4/18)		0.25682		-5.16		0.23912		-26.33
32 DEMAND (5/19)	0.07734	0.05570	0.02164	38.85	0.07465	0.05615	0.01850	32.95
33 OTHER (6/20)	0.39375	0.41424	-0.02049	-4.95	0.46784	0.41426	0.05358	12.93
<b>LESS END-USE CONTRACT</b>								
34 COMMODITY Pipeline (7/21)	0.00000	0.00724	-0.00724	-100.00	0.00717	0.00722	-0.00005	-0.69
35 DEMAND (8/22)	0.00000	0.04616	-0.04616	-100.00	0.04303	0.04522	-0.00219	-4.84
36 (9/23)	---	---	0.00000	---	---	---	0.00000	---
37 TOTAL COST (11/24)	0.41829	0.44832	-0.03003	-6.70	0.30479	0.36738	-0.06259	-17.04
38 NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000	---
39 COMPANY USE (13/26)	ERR	0.44833	ERR	ERR	0.13971	0.37752	-0.23781	-62.99
40 TOTAL THERM SALES (11/27)	0.41829	0.44919	-0.03090	-6.88	0.30479	0.36738	-0.06259	-17.04
41 TRUE-UP (E-2)	(0.00034)	(0.00034)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.41795	0.44885	-0.03090	-6.88	0.30292	0.36551	-0.06259	-17.12
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)	0.41952	0.45054	-0.03102	-6.89	0.30406	0.36688	-0.06282	-17.12
45 PGA FACTOR ROUNDED TO NEAREST .001	0.42000	0.45100	-0.03100	-6.87	0.30400	0.36700	-0.06300	-17.17



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 95		Through		MARCH 96		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%		
<b>COST OF GAS PURCHASED</b>										
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment				-60.16						-21.79
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)				0.00						---
3 SWING SERVICE				---						---
4 COMMODITY (Other)				-26.64						-9.87
5 DEMAND (Line 32 - 29 A-1 support detail)				7.47						3.05
6 OTHER				-21.88						8.95
<b>LESS END-USE CONTRACT</b>										
7 COMMODITY (Pipeline)				ERR						-14.02
8 DEMAND				ERR						-14.58
9	0	0	0	---	0	0	0	0	0	---
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	---	0	0	0	0	0	---
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	3,256,105	3,883,875	(627,770)	-16.16	16,222,315	17,153,058	(930,743)			-5.43
12 NET UNBILLED	0	0	0	---	0	0	0	0	0	---
13 COMPANY USE	0	0	0	ERR	(19,079)	0	(19,079)			ERR
14 TOTAL THERM SALES	2,507,437	3,880,191	(1,372,754)	-35.38	15,885,485	17,132,826	(1,247,341)			-7.28
<b>THERMS PURCHASED</b>										
15 COMMODITY (Pipeline) Billing Determinants Only				-29.94						-11.27
16 NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)				0.00						-0.88
17 SWING SERVICE Commodity				---						---
18 COMMODITY (Other) Commodity				-29.94						-11.27
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)				-3.70						-7.63
20 OTHER Commodity				-21.89						-9.39
<b>LESS END-USE CONTRACT</b>										
21 COMMODITY (Pipeline)				ERR						-14.02
22 DEMAND				ERR						-14.02
23	0	0	0	---	0	0	0	0	0	---
24 TOTAL PURCHASES (17+18+20)-(21+23)	7,784,269	10,952,329	(3,168,060)	-28.93	67,618,789	59,567,497	8,051,292			13.52
25 NET UNBILLED	0	0	0	---	0	0	0	0	0	---
26 COMPANY USE	0	0	0	ERR	(136,560)	0	(136,560)			ERR
27 TOTAL THERM SALES (24-26 Estimated only)	7,784,269	10,952,329	(3,168,060)	-28.93	60,189,582	59,567,497	622,085			1.04
<b>CENTS PER THERM</b>										
28 COMMODITY (Pipeline) (1/15)	0.00694	0.00000	0.00694	---	0.00694	0.00000	0.00694			-11.88
29 NO NOTICE SERVICE (2/16)	0.00000	---	0.00000	---	0.00000	---	0.00000			---
30 SWING SERVICE (3/17)				4.70						1.58
31 COMMODITY (Other) (4/18)	0.07734	0.06931	0.00803	11.59	0.07367	0.06603	0.00764			11.57
32 DEMAND (5/19)	0.39375	0.39373	0.00002	0.01	0.46784	0.38911	0.07873			20.23
33 OTHER (6/20)										
<b>LESS END-USE CONTRACT</b>										
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	ERR	0.00717	0.00717	0.00000			0.00
35 DEMAND (8/22)	0.00000	0.00000	0.00000	ERR	0.04303	0.04331	-0.00028			-0.65
36 (9/23)	---	---	0.00000	---	---	---	0.00000			---
37 TOTAL COST (11/24)	0.41829	0.35462	0.06367	17.95	0.23991	0.28796	-0.04805			-16.69
38 NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000			---
39 COMPANY USE (13/26)	ERR	0.00000	ERR	0.00	0.13971	ERR	ERR			ERR
40 TOTAL THERM SALES (11/27)	0.41829	0.35462	0.06367	17.95	0.23991	0.28796	-0.04805			-16.69
41 TRUE-UP (1-2)	(0.00034)	(0.00034)	0.00000	0.00	(0.00187)	(0.00187)	0.00000			0.00
42 TOTAL COST OF GAS (40+41)	0.41795	0.35428	0.06367	17.97	0.23804	0.28609	-0.04805			-16.80
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)	0.41952	0.35561	0.06301	17.97	0.23894	0.28717	-0.04823			-16.79
45 PGA FACTOR ROUNDED TO NEAREST 001	0.42000	0.35600	0.06400	17.98	0.23900	0.28700	-0.04800			-16.72

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 95 THROUGH MARCH 96

CURRENT MONTH: 12/95

	(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 16	Sched A-1 Ln 1	Sched A-1 Ln 26
<b>SWING SERVICE</b>			
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
<b>COMMODITY OTHER</b>			
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
<b>DEMAND</b>			
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
<b>OTHER</b>			
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:		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 95 Through MARCH 96				REVISED 4/27/95			
		CURRENT MONTH: 04/95				PERIOD TO DATE			
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	4,811	55,639	(50,828)	-91.35	4,811	55,639	(50,828)	-91.35
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)	1,029,398	1,863,331	(833,933)	-44.75	1,029,398	1,863,331	(833,933)	-44.75
5	DEMAND (Line 32 - 29 A-1 support detail)	764,423	940,146	(175,723)	-18.69	764,423	940,146	(175,723)	-18.69
6	OTHER	5,813	4,347	1,466	33.72	5,813	4,347	1,466	33.72
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	1,534	1,339	195	14.56	1,534	1,339	195	14.56
8	DEMAND	8,965	8,965	0	0.00	8,965	8,965	0	0.00
9		0	0	0	---	0	0	0	---
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	---	0	0	0	---
11	TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	1,804,355	2,863,569	(1,059,214)	-36.99	1,804,355	2,863,569	(1,059,214)	-36.99
12	NET UNBILLED	0	0	0	---	0	0	0	---
13	COMPANY USE	(5,269)	(5,664)	395	-6.97	(5,269)	(5,664)	395	-6.97
14	TOTAL THERM SALES	2,111,195	2,860,964	(749,769)	-26.21	2,111,195	2,860,964	(749,769)	-26.21
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only	4,409,420	7,759,999	(3,350,579)	-43.18	4,409,420	7,759,999	(3,350,579)	-43.18
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	4,409,420	7,759,999	(3,350,579)	-43.18	4,409,420	7,759,999	(3,350,579)	-43.18
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	7,428,000	15,997,800	(8,569,800)	-53.57	7,428,000	15,997,800	(8,569,800)	-53.57
20	OTHER Commodity	9,669	10,494	(825)	-7.86	9,669	10,494	(825)	-7.86
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	213,900	186,751	27,149	14.54	213,900	186,751	27,149	14.54
22	DEMAND	213,900	207,000	6,900	3.33	213,900	207,000	6,900	3.33
23		0	0	0	---	0	0	0	---
24	TOTAL PURCHASES (17+18+20) - (21+23)	4,205,189	7,583,742	(3,378,553)	-44.55	4,205,189	7,583,742	(3,378,553)	-44.55
25	NET UNBILLED	0	0	0	---	0	0	0	---
26	COMPANY USE	(16,985)	(15,000)	(1,985)	13.23	(16,985)	(15,000)	(1,985)	13.23
27	TOTAL THERM SALES (24-26 Estimated only)	6,779,005	7,568,742	(789,737)	-10.43	6,779,005	7,568,742	(789,737)	-10.43
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.00109	0.00717	-0.00608	-84.80	0.00109	0.00717	-0.00608	-84.80
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000	---	0.00694	0.00000	0.00694	---
30	SWING SERVICE (3/17)	---	---	0.00000	---	---	---	0.00000	---
31	COMMODITY (Other) (4/18)	0.23345	0.24012	-0.00667	-2.78	0.23345	0.24012	-0.00667	-2.78
32	DEMAND (5/19)	0.10291	0.05877	0.04414	75.11	0.10291	0.05877	0.04414	75.11
33	OTHER (6/20)	0.60120	0.41424	0.18696	45.13	0.60120	0.41424	0.18696	45.13
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	0.00717	0.00717	0.00000	0.00	0.00717	0.00717	0.00000	0.00
35	DEMAND (8/22)	0.04191	0.04331	-0.00140	-3.23	0.04191	0.04331	-0.00140	-3.23
36		---	---	0.00000	---	---	---	0.00000	---
37	TOTAL COST (9/23)	0.42908	0.37759	0.05149	13.64	0.42908	0.37759	0.05149	13.64
38	NET UNBILLED (11/24)	---	---	0.00000	---	---	---	0.00000	---
39	COMPANY USE (12/25)	0.31021	0.37760	-0.06739	-17.85	0.31021	0.37760	-0.06739	-17.85
40	TOTAL THERM SALES (13/26)	0.26617	0.37834	-0.11217	-29.65	0.26617	0.37759	0.05149	13.64
41	TRUE-UP (11/27)	(0.00187)	(0.00187)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42	TOTAL COST OF GAS (E-2)	0.26430	0.37647	-0.11217	-29.80	0.26430	0.37572	0.05149	13.70
43	REVENUE TAX FACTOR (40+41)	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.26529	0.37789	-0.11260	-29.80	0.26529	0.37713	0.05169	13.71
45	PGA FACTOR ROUNDED TO NEAREST .001	0.26500	0.37800	-0.11300	-29.89	0.26500	0.37700	0.05200	13.79

COMPANY: CITY GAS COMPANY OF FLORIDA

FOR THE PERIOD OF:

APRIL 95 Through

MARCH 96

Revised 6/21/95 (REV)

	CURRENT MONTH: 04/95				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST (Sch A-1 Flx down line 4+6)	1,035,211	899,008	(136,203)	-15.15%	1,035,211	899,008	(136,203)	-15.15%
2 TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)	779,643	886,922	107,279	12.10%	779,643	886,922	107,279	12.10%
3 TOTAL	1,814,854	1,785,930	(28,924)	-1.62%	1,814,854	1,785,930	(28,924)	-1.62%
4 FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	2,111,195	1,773,556	(337,639)	-19.04%	2,111,195	1,773,556	(337,639)	-19.04%
5 TRUE-UP (COLLECTED) OR REFUNDED	2,550	2,550	0	0.00%	2,550	2,550	0	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,113,745	1,776,106	(337,639)	-19.01%	2,113,745	1,776,106	(337,639)	-19.01%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	298,891	(9,824)	(308,715)	3142.45%	298,891	(9,824)	(308,715)	3142.45%
8 INTEREST PROVISION - THIS PERIOD (21)	1,144	(95)	(1,239)	1304.21%	1,144	(95)	(1,239)	1304.21%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	76,672	(12,472)	(89,144)	714.75%	76,672	(12,472)	(89,144)	714.75%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(2,550)	(2,550)	0	0.00%	(2,550)	(2,550)	0	0.00%
10a FGT - PGA 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)	374,157	(24,941)	(399,098)	1600.17%	374,157	(24,941)	(399,098)	1600.17%
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	76,672	(12,472)	(89,144)	714.75%				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	373,013	(24,846)	(397,859)	1601.30%				
14 TOTAL (12+13)	449,685	(37,318)	(487,003)	1305.01%				
15 AVERAGE (50% OF 14)	224,842	(18,659)	(243,501)	1305.01%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.06120	0.06120	0.00000	0.00%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.06070	0.06070	0.00000	0.00%				
18 TOTAL (16+17)	0.12190	0.12190	0.00000	0.00%				
19 AVERAGE (50% OF 18)	0.06100	0.06100	0.00000	0.00%				
20 MONTHLY AVERAGE (19/12 Months)	0.00509	0.00509	0.00000	0.00%				
21 INTEREST PROVISION (15x20)	1,144	(95)	(1,239)	1304.21%				

\* If line 5 is a refund add to line 4  
If line 5 is a collection ( ) subtract from line 4

COMPANY: CITY GAS COMPA OF FLORIDA

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

6/24/95

(PREVIOUS) (Flex Down)

	APRIL 9 <sup>th</sup> Through MARCH 88				PERIOD TO DATE			
	CURRENT MONTH: /85		DIFFERENCE		ACTUAL	FLEX DOWN ESTIMATE	DIFFERENCE	
	ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%			AMOUNT	%
<b>COST OF GAS PURCHASED</b>								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	4,811	42,444	(37,633)	-88.67	4,811	42,444	(37,633)	-88.67
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)	1,029,398	894,870	134,528	15.03	1,029,398	894,870	134,528	15.03
5 DEMAND (Line 32 - 29 A-1 support detail)	784,423	834,068	(69,645)	-8.35	784,423	834,068	(69,645)	-8.35
6 OTHER	5,813	4,138	1,675	40.48	5,813	4,138	1,675	40.48
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)	1,534	1,484	50	3.37	1,534	1,484	50	3.37
8 DEMAND	8,965	8,965	0	0.00	8,965	8,965	0	0.00
9	0	0	0	---	0	0	0	---
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	---	0	0	0	---
11 TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	1,804,355	1,775,481	28,874	1.63	1,804,355	1,775,481	28,874	1.63
12 NET UNBILLED	0	0	0	---	0	0	0	---
13 COMPANY USE	(5,269)	0	(5,269)	ERR	(5,269)	0	(5,269)	ERR
14 TOTAL THERM SALES	2,111,195	1,773,556	337,639	19.04	2,111,195	1,773,556	337,639	19.04
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline) Billing Determinants Only	4,409,420	5,919,685	(1,510,265)	-25.51	4,409,420	5,919,685	(1,510,265)	-25.51
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	4,409,420	5,919,685	(1,510,265)	-25.51	4,409,420	5,919,685	(1,510,265)	-25.51
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	7,428,000	13,548,300	(6,120,300)	-45.17	7,428,000	13,548,300	(6,120,300)	-45.17
20 OTHER Commodity	9,689	10,494	(805)	-7.88	9,689	10,494	(805)	-7.88
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY (Pipeline)	213,900	207,000	6,900	3.33	213,900	207,000	6,900	3.33
22 DEMAND	213,900	207,000	6,900	3.33	213,900	207,000	6,900	3.33
23	0	0	0	---	0	0	0	---
24 TOTAL PURCHASES (17+18+20) - (21+23)	4,205,189	5,721,179	(1,517,990)	-26.52	5,705,189	5,721,179	(17,990)	-0.31
25 NET UNBILLED	0	0	0	---	0	0	0	---
26 COMPANY USE	(16,985)	0	(16,985)	ERR	(16,985)	0	(16,985)	ERR
27 TOTAL THERM SALES (24-26 Estimated only)	6,779,005	5,723,179	1,055,826	18.45	6,779,005	5,723,179	1,055,826	18.45
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.00109	0.00717	-0.00608	-84.80	0.00109	0.00717	-0.00608	-84.80
29 NO NOTICE SERVICE (2/16)	0.00694	0.00000	0.00694	---	0.00694	0.00000	0.00694	---
30 SWING SERVICE (3/17)	---	---	0.00000	---	---	---	0.00000	---
31 COMMODITY (Other) (4/18)	0.23345	0.15117	0.08228	54.43	0.23345	0.15117	0.08228	54.43
32 DEMAND (5/19)	0.10291	0.06156	0.04135	67.17	0.10291	0.06156	0.04135	67.17
33 OTHER (6/20)	0.60120	0.39432	0.20688	52.47	0.60120	0.39432	0.20688	52.47
<b>LESS END-USE CONTRACT</b>								
34 COMMODITY Pipeline (7/21)	0.00717	0.00717	0.00000	0.00	0.00717	0.00717	0.00000	0.00
35 DEMAND (8/22)	0.04191	0.04331	-0.00140	-3.23	0.04191	0.04331	-0.00140	-3.23
36	---	---	0.00000	---	---	---	0.00000	---
37 TOTAL COST (11/24)	0.42308	0.31023	0.11885	38.31	0.31627	0.31023	0.00604	1.95
38 NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000	---
39 COMPANY USE (13/26)	0.31021	0.00000	0.31021	0.00	0.31021	ERR	ERR	ERR
40 TOTAL THERM SALES (11/27)	0.26617	0.31023	-0.04406	-14.20	0.31627	0.31023	0.00604	1.95
41 TRUE-UP (E-2)	(0.00187)	(0.00187)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.26430	0.30836	-0.04406	-14.29	0.31440	0.30836	0.00604	1.96
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)	0.26529	0.30952	-0.04423	-14.29	0.31558	0.30952	0.00606	1.96
45 PGA FACTOR ROUNDED TO NEAREST .001	0.26500	0.31000	-0.04500	-14.52	0.31600	0.31000	0.00600	1.94

COMPANY:		COMPARISON OF ACTUAL VERSUS ORIGINAL "IMATE				SCHEDULE A-1			
CITY GAS COMPANY OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RECC. RY FACTOR				(REVISED 4/26/95)			
ESTIMATED FOR THE PERIOD OF:		APRIL 95 Through MARCH 96				Revised 4/21/95			
		CURRENT MONTH: 05/95				PERIOD TO DATE			
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	39,400	53,875	(14,475)	-26.87	44,211	108,514	(64,303)	-58.83
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	8,068	8,068	0	0.00	18,478	18,478	0	0.00
3	SWING SERVICE	0	0	0	---	0	0	0	---
4	COMMODITY (Other)	998,158	1,775,004	(776,846)	-43.88	2,025,556	3,838,335	(1,812,779)	-44.33
5	DEMAND (Line 32 - 29 A-1 support detail)	639,715	731,138	(91,421)	-12.50	1,404,138	1,671,282	(267,144)	-15.98
6	OTHER	5,479	3,864	1,615	41.80	11,292	8,211	3,081	37.52
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	1,534	1,252	282	22.52	3,008	2,591	477	18.41
8	DEMAND	9,235	9,264	(29)	-0.31	18,200	18,229	(29)	-0.16
9		0	0	0	---	0	0	0	---
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	---	0	0	0	---
11	TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	1,678,051	2,561,431	(883,380)	-34.49	3,482,406	5,425,000	(1,942,594)	-35.81
12	NET UNBILLED	0	0	0	---	0	0	0	---
13	COMPANY USE	(5,592)	(5,228)	(364)	6.96	(10,861)	(10,862)	31	-0.28
14	TOTAL THERM SALES	2,017,652	2,558,930	(541,278)	-21.15	4,128,647	5,419,914	(1,291,067)	-23.82
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only	6,134,950	7,513,879	(1,378,929)	-18.35	10,544,370	15,273,878	(4,729,508)	-30.93
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,162,500	1,162,500	0	0.00	2,682,500	2,682,500	0	0.00
17	SWING SERVICE Commodity	281,730	0	281,730	---	281,730	0	281,730	---
18	COMMODITY (Other) Commodity	6,134,950	7,513,879	(1,378,929)	-18.35	10,544,370	15,273,878	(4,729,508)	-30.98
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	13,186,980	13,354,490	(167,510)	-1.25	20,614,980	29,352,290	(8,737,310)	-29.77
20	OTHER Commodity	8,801	9,328	(527)	-5.65	18,470	19,822	(1,352)	-6.82
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	213,900	174,558	39,342	22.54	427,800	361,309	66,491	18.40
22	DEMAND	213,900	213,900	0	0.00	427,800	420,900	6,900	1.64
23		0	0	0	---	0	0	0	---
24	TOTAL PURCHASES (17+18+20) - (21+23)	6,211,581	7,348,649	(1,137,068)	-15.47	10,416,770	14,932,391	(4,515,621)	-30.24
25	NET UNBILLED	0	0	0	---	0	0	0	---
26	COMPANY USE	(19,446)	(15,000)	(4,446)	29.64	(36,431)	(30,000)	(6,431)	21.44
27	TOTAL THERM SALES (24-26 Estimated only)	6,986,680	7,333,649	(346,969)	-4.73	13,785,685	14,902,391	(1,116,706)	-7.53
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.00842	0.00717	-0.00075	-10.43	0.00419	0.00717	-0.00298	-41.56
29	NO NOTICE SERVICE (2/16)	0.00894	0.00894	0.00000	---	0.00894	0.00000	0.00894	---
30	SWING SERVICE (3/17)	0.00000	---	0.00000	---	0.00000	---	0.00000	---
31	COMMODITY (Other) (4/18)	0.16237	0.23623	-0.07386	-31.27	0.19210	0.23821	-0.04611	-19.36
32	DEMAND (5/19)	0.04851	0.05475	-0.00624	-11.40	0.08811	0.05894	0.01117	19.82
33	OTHER (6/20)	0.62254	0.41424	0.20830	50.28	0.61137	0.41424	0.19713	47.59
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	0.00717	0.00717	0.00000	0.00	0.00717	0.00717	0.00000	0.00
35	DEMAND (8/22)	0.04317	0.04331	-0.00014	-0.32	0.04254	0.04331	-0.00077	-1.78
36		---	---	0.00000	---	---	---	0.00000	---
37	TOTAL COST (11/24)	0.27015	0.34856	-0.07841	-22.50	0.33431	0.36330	-0.02899	-7.98
38	NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000	---
39	COMPANY USE (13/26)	0.28757	0.34853	-0.06096	-17.49	0.29813	0.36307	-0.06494	-17.89
40	TOTAL THERM SALES (11/27)	0.24018	0.34827	-0.10809	-31.23	0.33431	0.36330	-0.02899	-7.98
41	TRUE-UP (E-2)	(0.00034)	(0.00034)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42	TOTAL COST OF GAS (40+41)	0.23984	0.34893	-0.10909	-31.26	0.33244	0.36143	-0.02899	-8.02
43	REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.01376	1.00376	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.24074	0.35024	-0.10950	-31.26	0.33069	0.36279	-0.02910	-8.02
45	PGA FACTOR ROUNDED TO NEAREST .001	0.24100	0.35000	-0.10900	-31.14	0.33400	0.36300	-0.02900	-7.99



COMPANY:		COMPARISON OF ACTUAL VERSUS FLEX-DO ESTIMATE				SCHEDULE A-			
CITY GAS COM. OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RBC				DRY FACTOR			
ESTIMATED FOR THE PERIOD OF:		APRIL 85 Through		MARCH 88		REVISOR (REVISED 08/09/94)			
		CURRENT MONTH: 05/85		PERIOD TO DATE		(Flex Down)			
				DIFFERENCE					
COST OF GAS PURCHASED		ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	39,400	47,713	(8,313)	-17.42	44,211	90,157	(45,946)	-50.98
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	8,068	8,068	0	0.00	18,478	18,478	0	---
3	SWING SERVICE	0	0	0	---	0	0	0	---
4	COMMODITY (Other)	998,158	1,086,384	(100,226)	-9.14	2,025,556	1,991,254	34,302	1.72
5	DEMAND (Line 32 - 29 A-1 support detail)	638,715	709,936	(70,221)	-9.89	1,404,138	1,544,004	(139,866)	-9.05
6	OTHER	5,479	3,585	1,894	52.83	11,292	7,723	3,569	46.21
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	1,531	1,534	0	0.00	3,068	3,018	50	1.66
8	DEMAND	9,235	9,264	(29)	-0.31	18,200	18,229	(29)	-0.16
9		0	0	0	---	0	0	0	---
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	---	0	0	0	---
11	TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	1,678,051	1,854,888	(176,837)	-9.53	3,482,406	3,630,369	(147,963)	-4.08
12	NET UNBILLED	0	0	0	---	0	0	0	---
13	COMPANY USE	(5,592)	0	(5,592)	ERR	(10,861)	0	(10,861)	ERR
14	TOTAL THERM SALES	2,017,652	1,852,680	164,972	8.90	4,128,847	3,628,238	502,611	13.85
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only	8,134,950	8,654,509	(519,559)	-7.81	10,544,370	12,574,194	(2,029,824)	-18.14
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,162,500	1,162,500	0	0.00	2,682,500	2,682,500	0	0.00
17	SWING SERVICE Commodity	281,730	0	281,730	---	281,730	0	281,730	---
18	COMMODITY (Other) Commodity	8,134,950	8,654,509	(519,559)	-7.81	10,544,370	12,574,194	(2,029,824)	-18.14
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	13,186,980	12,885,000	321,980	2.50	20,614,980	26,413,300	(5,798,320)	-21.95
20	OTHER Commodity	8,801	9,328	(527)	-5.85	18,470	19,822	(1,352)	-8.82
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	213,900	213,900	0	0.00	427,800	420,900	6,900	1.64
22	DEMAND	213,900	213,900	0	0.00	427,800	420,900	6,900	1.64
23		0	0	0	---	0	0	0	---
24	TOTAL PURCHASES (17+18+20) - (21+23)	6,211,081	6,449,937	(238,856)	-3.70	13,079,270	12,173,116	906,154	7.44
25	NET UNBILLED	0	0	0	---	0	0	0	---
26	COMPANY USE	(19,446)	0	(19,446)	ERR	(36,431)	0	(36,431)	ERR
27	TOTAL THERM SALES (24-26 Estimated only)	6,986,680	6,449,937	536,743	8.32	13,765,685	12,173,116	1,592,569	13.08
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.00842	0.00717	-0.00075	-10.46	0.00419	0.00717	-0.00298	-41.56
29	NO NOTICE SERVICE (2/16)	0.00894	0.00000	0.00894	---	0.00894	0.00000	0.00894	---
30	SWING SERVICE (3/17)	0.00000	---	0.00000	---	0.00000	---	0.00000	---
31	COMMODITY (Other) (4/18)	0.16237	0.16478	-0.00239	-1.45	0.19210	0.15836	0.03374	21.31
32	DEMAND (5/19)	0.04851	0.05518	-0.00667	-12.09	0.08811	0.05848	0.02963	18.51
33	OTHER (6/20)	0.62254	0.38433	0.23821	61.98	0.61137	0.38962	0.22175	58.91
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	0.00717	0.00717	0.00000	0.00	0.00717	0.00717	0.00000	0.00
35	DEMAND (8/22)	0.04317	0.04331	-0.00014	-0.32	0.04254	0.04331	-0.00077	-1.78
36		---	---	0.00000	---	---	---	0.00000	---
37	TOTAL COST (11/24)	0.27015	0.28758	-0.01743	-6.08	0.26625	0.29823	-0.03198	-10.72
38	NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000	---
39	COMPANY USE (13/26)	0.26757	0.00000	0.26757	0.00	0.29813	ERR	ERR	ERR
40	TOTAL THERM SALES (11/27)	0.24018	0.28758	-0.04740	-16.48	0.26625	0.29823	-0.03198	-10.72
41	TRUE-UP (E-2)	(0.00034)	(0.00034)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42	TOTAL COST OF GAS (40+41)	0.23984	0.28724	-0.04740	-16.50	0.26438	0.29536	-0.03198	-10.79
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)	0.24074	0.28832	-0.04758	-16.50	0.26537	0.29747	-0.03210	-10.79
45	PGA FACTOR ROUNDED TO NEAREST .001	0.24100	0.28800	-0.04700	-16.32	0.26500	0.29700	-0.03200	-10.77

COMPANY:  
CITY GAS COMPANY OF FLORIDA

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

Revised  
6/28/95

FOR THE PERIOD: APRIL 95 THROUGH MARCH 96

CURRENT MONTH: 05/95

COMMODITY (Pipeline)	THERMS	INV. AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	6,340,860	45,464.00	0.00717
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	(205,910)	(8,064.00)	
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7	6,134,950	39,400.00	0.00642
8 TOTAL COMMODITY (Pipeline)			
	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
<b>SWING SERVICE</b>			
9 Swing Service Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others	281,730		
13 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15	281,730	0.00	0.00000
16 TOTAL SWING SERVICE			
	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS	6,134,950	1,034,287.00	0.16859
18 Commodity Other - Scheduled ITS		0.00	
19 Imbalance Cashout - FGT		(18,327.00)	0.00000
20 Imbalance Cashout - Other Shippers		7,883.00	0.00000
21 Imbalance Cashout - Transporting Cust.		(27,785.00)	0.00000
22 Commodity Adjustment	0		
23 No Notice Commodity Adjustment	6,134,950	996,156.00	0.16237
24 TOTAL COMMODITY (Other)			
	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement	16,024,800	714,923.00	0.04461
26 Less Relinquished to End-Users	(2,837,820)	(110,949.00)	0.03910
27 Less Relinquished Off System		55,926.00	
28 Other - Firm winter supply	1,162,500	8,068.00	0.00694
29 Demand - No Notice		(32,096.00)	
30 Revenue Sharing - FGT		11,911.00	
31 Other - Storage Demand	14,349,480	647,783.00	0.04514
32 TOTAL DEMAND			
	Sched A-1 Line 19+18	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
<b>OTHER</b>			
33 Other - Monthly purchase from Peoples Gas	8,601	5,479.00	0.62254
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other	8,601	5,479	0.62254
40 TOTAL OTHER			
	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE				SCHEDULE A-1			
CITY GAS COMPANY OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				(REVISED 8/19/95)			
ESTIMATED FOR THE PERIOD OF:		APRIL 94 Through MARCH 95				REVISED 6/21/95			
		CURRENT MONTH: 03/95				PERIOD TO DATE			
		ACTUAL	REVISED/ESTIMATE	DIFFERENCE		ACTUAL	REVISED/ESTIMATE	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	55,868	58,175	(2,307)	-3.97	683,000	682,354	(646)	-0.09
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	20,869	20,869	0	0.00	180,487	180,487	0	0.00
3	SWING SERVICE	0	0	0	ERR	72,033	72,033	0	0.00
4	COMMODITY (Other)	1,088,159	1,997,816	(909,657)	-45.53	14,536,489	16,215,823	(1,679,334)	-10.36
5	DEMAND (Line 32 - 29 A-1 support detail)	1,234,062	1,315,994	(81,932)	-6.23	5,880,742	6,577,632	(717,180)	-10.90
6	OTHER	5,600	5,072	528	10.41	62,658	51,126	11,532	22.58
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	1,534	1,276	258	20.22	20,131	25,056	(4,925)	-19.66
8	DEMAND	9,264	9,264	0	0.00	109,075	109,075	0	0.00
9		0	0	0	ERR	0	0	0	ERR
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	ERR	0	0	0	ERR
11	TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	2,393,760	3,367,366	(993,626)	-29.33	21,256,233	23,825,624	(2,569,391)	-10.78
12	NET UNBILLED	0	0	0	ERR	0	0	0	ERR
13	COMPANY USE	(5,202)	(5,393)	1,191	-18.63	(53,352)	(42,523)	(10,829)	25.47
14	TOTAL THERM SALES	2,252,402	3,372,530	(1,120,128)	-33.21	21,617,547	24,147,154	(2,529,607)	-10.48
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only	7,785,460	8,113,619	(328,159)	-4.04	85,577,770	85,596,597	(18,827)	-0.01
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	3,007,000	3,007,000	0	0.00	23,124,500	23,124,500	0	0.00
17	SWING SERVICE Commodity	97,830	0	97,830	ERR	282,810	343,100	(60,290)	-17.57
18	COMMODITY (Other) Commodity	7,785,460	8,113,619	(328,159)	-4.04	85,599,120	85,607,947	(8,827)	-0.01
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	23,259,920	24,495,270	(1,235,350)	-5.04	129,301,650	138,159,900	(8,858,250)	-6.41
20	OTHER Commodity	14,568	12,243	2,325	18.99	172,128	118,785	53,343	44.91
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	213,900	177,924	35,976	20.22	2,518,500	2,446,702	71,798	2.93
22	DEMAND	213,900	213,900	0	0.00	2,518,500	2,518,500	0	0.00
23		0	0	0	ERR	0	0	0	ERR
24	TOTAL PURCHASES (17+18+20) - (21+23)	7,683,958	7,947,938	(263,980)	-3.32	106,060,058	83,601,780	23,058,278	27.98
25	NET UNBILLED	0	0	0	ERR	0	0	0	ERR
26	COMPANY USE	(17,151)	(15,000)	(2,151)	14.34	(203,309)	(174,901)	(34,408)	18.67
27	TOTAL THERM SALES (24-26 Estimated only)	7,436,316	7,932,938	(496,622)	-6.26	92,286,266	90,801,893	1,484,373	1.63
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.00718	0.00717	0.00001	0.14	0.00810	0.01031	-0.00221	-21.44
29	NO NOTICE SERVICE (2/16)	0.00894	0.00894	0.00000	---	0.00894	0.00000	0.00894	---
30	SWING SERVICE (3/17)	0.00000	---	0.00000	---	0.25470	0.20995	0.04475	---
31	COMMODITY (Other) (4/18)	0.13977	0.24623	-0.10646	-43.24	0.18962	0.18942	-0.01960	-10.35
32	DEMAND (5/19)	0.05308	0.05372	-0.00068	-1.23	0.04533	0.04761	-0.00228	-4.79
33	OTHER (6/20)	0.38440	0.41428	-0.02988	-7.21	0.38402	0.43041	-0.08639	-15.42
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	0.00717	0.00717	0.00000	0.00	0.00799	0.01024	-0.00225	-21.97
35	DEMAND (8/22)	0.04331	0.04331	0.00000	0.00	0.04331	0.04331	0.00000	0.00
36		---	---	0.00000	---	---	---	0.00000	---
37	TOTAL COST (11/24)	0.31153	0.42620	-0.11467	-26.91	0.19929	0.28499	-0.08570	-30.07
38	NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000	---
39	COMPANY USE (13/26)	0.30331	0.00000	0.30331	ERR	0.25490	0.24313	0.01177	4.84
40	TOTAL THERM SALES (11/27)	0.32190	0.42700	-0.10510	-24.61	0.19929	0.28499	-0.08570	-30.07
41	TRUE-UP (E-2)	(0.00187)	(0.00187)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42	TOTAL COST OF GAS (40+41)	0.32003	0.42513	-0.10510	-24.72	0.19742	0.28312	-0.08570	-30.27
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)	0.32123	0.42673	-0.10550	-24.72	0.19816	0.28418	-0.08602	-30.27
45	PGA FACTOR ROUNDED TO NEAREST .001	0.32100	0.42700	-0.10600	-24.82	0.19600	0.28400	-0.08800	-30.28

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:

APRIL 95 Through MARCH 96

SCHEDULE A-  
(REVISED 6/06)

REVISED 4/28/95

	CURRENT MONTH: 04/95				PERIOD TO DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	4,811	55,639	(50,828)	-91.35	4,811	55,639	(50,828)	-91.35	
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)	1,029,398	1,863,331	(833,933)	-44.75	1,029,398	1,863,331	(833,933)	-44.75	
5 DEMAND (Line 32 - 29 A-1 support detail)	784,423	940,146	(175,723)	-18.89	784,423	940,146	(175,723)	-18.89	
6 OTHER	5,813	4,347	1,466	33.72	5,813	4,347	1,466	33.72	
<b>LESS END-USE CONTRACT</b>									
7 COMMODITY (Pipeline)	1,534	1,339	195	14.58	1,534	1,339	195	14.58	
8 DEMAND	8,965	8,965	0	0.00	8,965	8,965	0	0.00	
9	0	0	0	---	0	0	0	---	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	---	0	0	0	---	
11 TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	1,804,355	2,863,569	(1,059,214)	-36.99	1,804,355	2,863,569	(1,059,214)	-36.99	
12 NET UNBILLED	0	0	0	---	0	0	0	---	
13 COMPANY USE	(5,269)	(5,664)	395	-8.97	(5,269)	(5,664)	395	-8.97	
14 TOTAL THERM SALES	2,111,195	2,860,984	(749,789)	-26.21	2,111,195	2,860,984	(749,789)	-26.21	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline) Billing Determinants Only	4,409,420	7,759,999	(3,350,579)	-43.18	4,409,420	7,759,999	(3,350,579)	-43.18	
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	4,409,420	7,759,999	(3,350,579)	-43.18	4,409,420	7,759,999	(3,350,579)	-43.18	
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	7,428,000	15,997,800	(8,569,800)	-53.57	7,428,000	15,997,800	(8,569,800)	-53.57	
20 OTHER Commodity	9,669	10,494	(825)	-7.86	9,669	10,494	(825)	-7.86	
<b>LESS END-USE CONTRACT</b>									
21 COMMODITY (Pipeline)	213,900	186,751	27,149	14.54	213,900	186,751	27,149	14.54	
22 DEMAND	213,900	207,000	6,900	3.33	213,900	207,000	6,900	3.33	
23	0	0	0	---	0	0	0	---	
24 TOTAL PURCHASES (17+18+20) - (21+23)	4,205,189	7,583,742	(3,378,553)	-44.55	4,205,189	7,583,742	(3,378,553)	-44.55	
25 NET UNBILLED	0	0	0	---	0	0	0	---	
26 COMPANY USE	(16,985)	(15,000)	(1,985)	13.23	(16,985)	(15,000)	(1,985)	13.23	
27 TOTAL THERM SALES (24-26 Estimated only)	6,779,005	7,568,742	(789,737)	-10.43	6,779,005	7,568,742	(789,737)	-10.43	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.00109	0.00717	-0.00608	-84.90	0.00109	0.00717	-0.00608	-84.90	
29 NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000	---	0.00694	0.00694	0.00000	---	
30 SWING SERVICE (3/17)	---	---	0.00000	---	---	---	0.00000	---	
31 COMMODITY (Other) (4/18)	0.23345	0.24012	-0.00667	-2.78	0.23345	0.24012	-0.00667	-2.78	
32 DEMAND (5/19)	0.10291	0.09877	0.04414	75.11	0.10291	0.05877	0.04414	75.11	
33 OTHER (6/20)	0.80120	0.41424	0.18696	45.13	0.80120	0.41424	0.18696	45.13	
<b>LESS END-USE CONTRACT</b>									
34 COMMODITY Pipeline (7/21)	0.00717	0.00717	0.00000	0.00	0.00717	0.00717	0.00000	0.00	
35 DEMAND (8/22)	0.04191	0.04331	-0.00140	-3.23	0.04191	0.04331	-0.00140	-3.23	
36 (9/23)	---	---	0.00000	---	---	---	0.00000	---	
37 TOTAL COST (11/24)	0.42908	0.37759	0.05149	13.64	0.42908	0.37759	0.05149	13.64	
38 NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000	---	
39 COMPANY USE (13/26)	0.31021	0.37760	-0.06739	-17.85	0.31021	0.37760	-0.06739	-17.85	
40 TOTAL THERM SALES (11/27)	0.26617	0.37834	-0.11217	-29.85	0.42908	0.37759	0.05149	13.64	
41 TRUE-UP (E-2)	(0.00187)	(0.00187)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00	
42 TOTAL COST OF GAS (40+41)	0.26430	0.37647	-0.11217	-29.80	0.42721	0.37572	0.05149	13.70	
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)	0.26529	0.37789	-0.11260	-29.80	0.42882	0.37713	0.05169	13.71	
45 PGA FACTOR ROUNDED TO NEAREST .001	0.26500	0.37800	-0.11300	-29.89	0.42900	0.37700	0.05200	13.79	

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  
(REVISED 6/06)

APRIL 95 Through MARCH 99

	CURRENT MONTH: 04/95				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
<b>COST OF GAS PURCHASED</b>								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	4,811	55,639	(50,828)	-91.35	4,811	55,639	(50,828)	-91.35
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)	1,029,398	1,863,331	(833,933)	-44.75	1,029,398	1,863,331	(833,933)	-44.75
5 DEMAND (Line 32 - 29 A-1 support detail)	784,423	940,146	(175,723)	-18.69	784,423	940,146	(175,723)	-18.69
6 OTHER	5,613	4,347	1,488	33.72	5,813	4,347	1,488	33.72
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)	1,534	1,339	195	14.58	1,534	1,339	195	14.58
8 DEMAND	8,965	8,965	0	0.00	8,965	8,965	0	0.00
9	0	0	0	---	0	0	0	---
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	---	0	0	0	---
11 TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	1,804,355	2,863,569	(1,059,214)	-36.99	1,804,355	2,863,569	(1,059,214)	-36.99
12 NET UNBILLED	(5,269)	(5,664)	395	-8.97	(5,269)	(5,664)	395	-8.97
13 COMPANY USE	2,054,281	2,860,984	(806,723)	-28.20	2,054,281	2,860,984	(806,723)	-28.20
14 TOTAL THERM SALES								
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline) Billing Determinants Only	4,409,420	7,759,999	(3,350,579)	-43.18	4,409,420	7,759,999	(3,350,579)	-43.18
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	4,409,420	7,759,999	(3,350,579)	-43.18	4,409,420	7,759,999	(3,350,579)	-43.18
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	7,428,000	15,997,800	(8,569,800)	-53.57	7,428,000	15,997,800	(8,569,800)	-53.57
20 OTHER Commodity	9,669	10,494	(825)	-7.86	9,669	10,494	(825)	-7.86
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY (Pipeline)	213,900	188,751	27,149	14.54	213,900	188,751	27,149	14.54
22 DEMAND	213,900	207,000	6,900	3.33	213,900	207,000	6,900	3.33
23	0	0	0	---	0	0	0	---
24 TOTAL PURCHASES (17+18+20) - (21+23)	4,205,189	7,583,742	(3,378,553)	-44.55	4,205,189	7,583,742	(3,378,553)	-44.55
25 NET UNBILLED	(16,985)	(15,000)	(1,985)	13.23	(16,985)	(15,000)	(1,985)	13.23
26 COMPANY USE	6,640,547	7,568,742	(928,195)	-12.26	6,640,547	7,568,742	(928,195)	-12.26
27 TOTAL THERM SALES (24-26 Estimated only)								
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.00109	0.00717	-0.00608	-84.80	0.00109	0.00717	-0.00608	-84.80
29 NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000	---	0.00694	0.00000	0.00694	---
30 SWING SERVICE (3/17)	---	---	0.00000	---	---	---	0.00000	---
31 COMMODITY (Other) (4/18)	0.23345	0.24012	-0.00667	-2.78	0.23345	0.24012	-0.00667	-2.78
32 DEMAND (5/19)	0.10291	0.05877	0.04414	75.11	0.10291	0.05877	0.04414	75.11
33 OTHER (6/20)	0.60120	0.41424	0.18696	45.13	0.60120	0.41424	0.18696	45.13
<b>LESS END-USE CONTRACT</b>								
34 COMMODITY Pipeline (7/21)	0.00717	0.00717	0.00000	0.00	0.00717	0.00717	0.00000	0.00
35 DEMAND (8/22)	0.04191	0.04331	-0.00140	-3.23	0.04191	0.04331	-0.00140	-3.23
36 (9/23)	---	---	0.00000	---	---	---	0.00000	---
37 TOTAL COST (11/24)	0.42908	0.37759	0.05149	13.64	0.42908	0.37759	0.05149	13.64
38 NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000	---
39 COMPANY USE (13/26)	0.31021	0.37760	-0.06739	-17.85	0.31021	0.37760	-0.06739	-17.85
40 TOTAL THERM SALES (11/27)	0.27172	0.37834	-0.10662	-28.18	0.42908	0.37759	0.05149	13.64
41 TRUE-UP (E-2)	(0.00187)	(0.00187)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.26985	0.37647	-0.10662	-28.32	0.42721	0.37572	0.05149	13.70
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 TAXES (42x43)	0.27086	0.37789	-0.10703	-28.32	0.42882	0.37713	0.05169	13.71
45 PGA FACTOR ROUNDED TO NEAREST .001	0.27100	0.37800	-0.10700	-28.31	0.42900	0.37700	0.05200	13.79

COMPANY:  
CITY GAS COMPANY OF FLORIDA

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

FOR THE PERIOD: APRIL 95 THROUGH MARCH 96

CURRENT MONTH: 04/95

COMMODITY (Pipeline)	THERMS	INV. AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	6,619,680	47,464.57	0.00717
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity Adjustments	(2,210,480)	(42,654.00)	
5 Commodity Adjustments			
6 Commodity Adjustments			
7	4,409,420	4,810.57	0.00109
8 TOTAL COMMODITY (Pipeline)			
	Sched A-1 Ln 16	Sched A-1 Ln 1	Sched A-1 Ln 28
<b>SWING SERVICE</b>			
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	0	0.00	ERR
16 TOTAL SWING SERVICE			
	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS	4,409,420	1,005,529.61	0.22804
18 Commodity Other - Scheduled ITS		0.00	
19 Imbalance Cashout - FGT		0.00	0.00000
20 Imbalance Cashout - Other Shippers		18,475.75	0.00009
21 Imbalance Cashout - Transporting Cust.		5,392.84	0.00000
22 Commodity Adjustment	0		
23 No Notice Commodity Adjustment	4,409,420	1,029,398.20	0.23345
24 TOTAL COMMODITY (Other)			
	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement	13,327,500	925,596.90	0.06945
26 Less Relinquished to End-Users	(5,899,500)	(165,351.35)	0.02803
27 Less Relinquished Off System		0.00	
28 Other - Firm winter supply	1,500,000	10,410.00	0.00694
29 Demand - No Notice		(7,733.75)	
30 Revenue Sharing - FGT		11,910.73	
31 Other - Storage Demand	8,928,000	774,832.53	0.08679
32 TOTAL DEMAND			
	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
<b>OTHER</b>			
33 Other - Monthly purchase from Peoples Gas	9,669	5,813.15	0.60122
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other	9,669	5,813	0.60122
40 TOTAL OTHER			
	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33

COMPANY:		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE				APRIL 95 Through MARCH 96		PERIOD TO DATE	
CITY GAS COMP... OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR						SCHEDULE A- (REVISED 6/08/95) (Flex Down)	
ESTIMATED FOR THE PERIOD OF:		CURRENT MONTH: 04/95		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	4,811	42,444	(37,633)	-88.67	4,811	42,444	(37,633)	-88.67
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)	1,029,398	894,870	134,528	15.03	1,029,398	894,870	134,528	15.03
5	DEMAND (Line 32 - 29 A-1 support detail)	764,423	834,068	(69,645)	-8.35	764,423	834,068	(69,645)	-8.35
6	OTHER	5,813	4,138	1,675	40.48	5,813	4,138	1,675	40.48
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	1,534	1,484	50	3.37	1,534	1,484	50	3.37
8	DEMAND	8,965	8,965	0	0.00	8,965	8,965	0	0.00
9		0	0	0	---	0	0	0	---
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	---	0	0	0	---
11	TOTAL COST (1+2+3+4+5+6+10) (7+8+9)	1,804,355	1,775,481	28,874	1.63	1,804,355	1,775,481	28,874	1.63
12	NET UNBILLED	0	0	0	---	0	0	0	---
13	COMPANY USE	(5,269)	0	(5,269)	ERR	(5,269)	0	(5,269)	ERR
14	TOTAL THERM SALES	2,111,195	1,773,556	337,639	19.04	2,111,195	1,773,556	337,639	19.04
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only	4,409,420	5,919,685	(1,510,265)	-25.51	4,409,420	5,919,685	(1,510,265)	-25.51
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	4,409,420	5,919,685	(1,510,265)	-25.51	4,409,420	5,919,685	(1,510,265)	-25.51
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	7,428,000	13,548,300	(6,120,300)	-45.17	7,428,000	13,548,300	(6,120,300)	-45.17
20	OTHER Commodity	9,669	10,494	(825)	-7.86	9,669	10,494	(825)	-7.86
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	213,900	207,000	6,900	3.33	213,900	207,000	6,900	3.33
22	DEMAND	213,900	207,000	6,900	3.33	213,900	207,000	6,900	3.33
23		0	0	0	---	0	0	0	---
24	TOTAL PURCHASES (17+18+20) (21+23)	4,206,189	5,723,179	(1,517,990)	-26.52	4,206,189	5,723,179	(1,517,990)	-26.52
25	NET UNBILLED	0	0	0	---	0	0	0	---
26	COMPANY USE	(16,985)	0	(16,985)	ERR	(16,985)	0	(16,985)	ERR
27	TOTAL THERM SALES (24-26 Estimated only)	6,779,005	5,723,179	1,055,826	18.45	6,779,005	5,723,179	1,055,826	18.45
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.00109	0.00717	-0.00608	-84.80	0.00109	0.00717	-0.00608	-84.80
29	NO NOTICE SERVICE (2/16)	0.00694	0.00000	0.00694	---	0.00694	0.00000	0.00694	---
30	SWING SERVICE (3/17)	---	---	0.00000	---	---	---	0.00000	---
31	COMMODITY (Other) (4/18)	0.23345	0.15117	0.08228	54.43	0.23345	0.15117	0.08228	54.43
32	DEMAND (5/19)	0.10291	0.06156	0.04135	67.17	0.10291	0.06156	0.04135	67.17
33	OTHER (6/20)	0.60120	0.39432	0.20688	52.47	0.60120	0.39432	0.20688	52.47
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	0.00717	0.00717	0.00000	0.00	0.00717	0.00717	0.00000	0.00
35	DEMAND (8/22)	0.04191	0.04331	-0.00140	-3.23	0.04191	0.04331	-0.00140	-3.23
36		---	---	0.00000	---	---	---	0.00000	---
37	TOTAL COST (11/24)	0.42908	0.31023	0.11885	38.31	0.31027	0.31023	0.00004	1.95
38	NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000	---
39	COMPANY USE (13/26)	0.31021	0.00000	0.31021	0.00	0.31021	ERR	ERR	ERR
40	TOTAL THERM SALES (11/27)	0.26617	0.31023	-0.04406	-14.20	0.31627	0.31023	0.00604	1.95
41	TRUE-UP (E-2)	(0.00187)	(0.00187)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42	TOTAL COST OF GAS (40+41)	0.26430	0.30836	-0.04406	-14.29	0.31440	0.30836	0.00604	1.96
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)	0.26529	0.30952	-0.04423	-14.29	0.31558	0.30952	0.00606	1.96
45	PGA FACTOR ROUNDED TO NEAREST .001	0.26500	0.31000	-0.04500	-14.52	0.31600	0.31000	0.00600	1.94

Revised  
6/21/95

COMPANY:  
CITY GAS COMPANY OF FLORIDA

COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
APRIL 95 Through MARCH 97  
ESTIMATED FOR THE PERIOD OF:

SCHEDULE 1  
(REVISED 6/01)  
(Flex Down)

	CURRENT MONTH: 04/95				PERIOD TO DATE				
	ACTUAL	FLEX DOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEX DOWN ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	4,811	4,244	567	13.35	4,011	4,244	567	13.35	
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)	1,029,398	894,870	134,528	15.03	1,029,398	894,870	134,528	15.03	
5 DEMAND (Line 32 - 29 A-1 support detail)	764,423	834,068	(69,645)	-8.35	764,423	834,068	(69,645)	-8.35	
6 OTHER	5,813	4,138	1,675	40.48	5,813	4,138	1,675	40.48	
<b>LESS END-USE CONTRACT</b>									
7 COMMODITY (Pipeline)	1,534	1,484	50	3.37	1,534	1,484	50	3.37	
8 DEMAND	6,965	8,965	0	0.00	6,965	8,965	0	0.00	
9	0	0	0	---	0	0	0	---	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	---	0	0	0	---	
11 TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	1,804,355	1,775,481	28,874	1.63	1,804,355	1,737,281	67,074	3.86	
12 NET UNBILLED	0	0	0	---	0	0	0	---	
13 COMPANY USE	(5,269)	0	(5,269)	ERR	(5,269)	0	(5,269)	ERR	
14 TOTAL THERM SALES	2,054,261	1,773,556	280,705	15.83	2,054,261	1,773,556	280,705	15.83	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline) Billing Determinants Only	4,408,420	5,919,685	(1,510,265)	-25.51	4,408,420	5,919,685	(1,510,265)	-25.51	
16 NO NOTICE SERVICE RESERVATION Billing 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	4,408,420	5,919,685	(1,510,265)	-25.51	4,408,420	5,919,685	(1,510,265)	-25.51	
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	7,428,000	13,548,300	(6,120,300)	-45.17	7,428,000	13,548,300	(6,120,300)	-45.17	
20 OTHER Commodity	9,689	10,494	(825)	-7.88	9,689	10,494	(825)	-7.88	
<b>LESS END-USE CONTRACT</b>									
21 COMMODITY (Pipeline)	213,900	207,000	6,900	3.33	213,900	207,000	6,900	3.33	
22 DEMAND	213,900	207,000	6,900	3.33	213,900	207,000	6,900	3.33	
23	0	0	0	---	0	0	0	---	
24 TOTAL PURCHASES (17+18+20) - (21+23)	4,205,189	5,723,179	(1,517,990)	-26.52	4,205,189	5,723,179	(1,517,990)	-26.52	
25 NET UNBILLED	0	0	0	---	0	0	0	---	
26 COMPANY USE	(16,985)	0	(16,985)	ERR	(16,985)	0	(16,985)	ERR	
27 TOTAL THERM SALES (24-26 Estimated only)	6,640,547	5,723,179	917,368	16.03	6,640,547	5,723,179	917,368	16.03	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.00109	0.00072	0.00037	51.39	0.00109	0.00072	0.00037	51.39	
29 NO NOTICE SERVICE (2/16)	0.00694	0.00000	0.00694	---	0.00694	0.00000	0.00694	---	
30 SWING SERVICE (3/17)	---	---	0.00000	---	---	---	0.00000	---	
31 COMMODITY (Other) (4/18)	0.23345	0.15117	0.08228	54.43	0.23345	0.15117	0.08228	54.43	
32 DEMAND (5/19)	0.10291	0.06156	0.04135	67.17	0.10291	0.06156	0.04135	67.17	
33 OTHER (6/20)	0.60120	0.39432	0.20688	52.47	0.60120	0.39432	0.20688	52.47	
<b>LESS END-USE CONTRACT</b>									
34 COMMODITY Pipeline (7/21)	0.00717	0.00717	0.00000	0.00	0.00717	0.00717	0.00000	0.00	
35 DEMAND (8/22)	0.04191	0.04331	-0.00140	-3.23	0.04191	0.04331	-0.00140	-3.23	
36 (9/23)	---	---	0.00000	---	---	---	0.00000	---	
37 TOTAL COST (11/24)	0.42908	0.31023	0.11885	38.31	0.31627	0.30355	0.01272	4.19	
38 NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000	---	
39 COMPANY USE (13/26)	0.31021	0.00000	0.31021	0.00	0.31021	ERR	ERR	ERR	
40 TOTAL THERM SALES (11/27)	0.27172	0.31023	-0.03851	-12.41	0.31627	0.30355	0.01272	4.19	
41 TRUE-UP (E-2)	(0.00187)	(0.00187)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00	
42 TOTAL COST OF GAS (40+41)	0.26985	0.30836	-0.03851	-12.49	0.31440	0.30168	0.01272	4.22	
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)	0.27068	0.30952	-0.03884	-12.49	0.31558	0.30281	0.01277	4.22	
45 PGA FACTOR ROUNDED TO NEAREST .001	0.27100	0.31000	-0.03900	-12.58	0.31600	0.30300	0.01300	4.29	



COMPANY:  
CITY GAS COMPANY OF FLORIDA

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDL 'A-2  
(REVISED 08/94)

FOR THE PERIOD OF:

APRIL 95 Through

MARCH 96

Revised 6/21/95

	CURRENT MONTH: 04/95				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST (Sch A-1 Flx down line 4+6)	1,035,211	899,008	(136,203)	-15.15%	1,035,211	899,008	(136,203)	-15.15%
2 TRANSP GAS COST (Sch A-1 Flx down line 1+2+3+5)	779,643	886,922	107,279	12.10%	779,643	886,922	107,279	12.10%
3 TOTAL	1,814,854	1,785,930	(28,924)	-1.62%	1,814,854	1,785,930	(28,924)	-1.62%
4 FUEL REVENUES (Sch A-1 Flx down line 14) (NET OF REVENUE TAX)	2,111,195	1,773,556	(337,639)	-19.04%	2,111,195	1,773,556	(337,639)	-19.04%
5 TRUE-UP (COLLECTED) OR REFUNDED	2,550	2,550	0	0.00%	2,550	2,550	0	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,113,745	1,776,106	(337,639)	-19.01%	2,113,745	1,776,106	(337,639)	-19.01%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	298,891	(9,824)	(308,715)	3142.45%	298,891	(9,824)	(308,715)	3142.45%
8 INTEREST PROVISION - THIS PERIOD (21)	1,144	(95)	(1,239)	1304.21%	1,144	(95)	(1,239)	1304.21%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	76,672	(12,472)	(89,144)	714.75%	76,672	(12,472)	(89,144)	714.75%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(2,550)	(2,550)	0	0.00%	(2,550)	(2,550)	0	0.00%
10a FGT - PGA 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)	374,157	(24,941)	(399,098)	1600.17%	374,157	(24,941)	(399,098)	1600.17%
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	76,672	(12,472)	(89,144)	714.75%				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	373,013	(24,846)	(397,859)	1601.30%				
14 TOTAL (12+13)	449,685	(37,318)	(487,003)	1305.01%				
15 AVERAGE (50% OF 14)	224,842	(18,659)	(243,501)	1305.01%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.06120	0.06120	0.00000	0.00%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.06070	0.06070	0.00000	0.00%				
18 TOTAL (16+17)	0.12190	0.12190	0.00000	0.00%				
19 AVERAGE (50% OF 18)	0.06100	0.06100	0.00000	0.00%				
20 MONTHLY AVERAGE (19/12 Months)	0.00509	0.00509	0.00000	0.00%				
21 INTEREST PROVISION (15x20)	1,144	(95)	(1,239)	1304.21%				

\* If line 5 is a refund add to line 4  
If line 5 is a collection ( ) subtract from line 4

COMPANY:

## CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2  
(REVISION 6/08/94)

CITY GAS COMPANY OF FLORIDA

FOR THE PERIOD OF:

APRIL 95 Through

MARCH 96

	CURRENT MONTH: 04/95				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST (Sch A-1 Fix down line 4+6)	1,035,211	899,008	(136,203)	-15.15%	1,035,211	899,008	(136,203)	-15.15%
2 TRANSP GAS COST (Sch A-1 Fix down line 1+2+3+5)	779,643	848,722	69,079	8.14%	779,643	848,722	69,079	8.14%
3 TOTAL	1,814,854	1,747,730	(67,124)	-3.84%	1,814,854	1,747,730	(67,124)	-3.84%
4 FUEL REVENUES (Sch A-1 Fix down line 14) (NET OF REVENUE TAX)	2,054,261	1,773,556	(280,705)	-15.83%	2,054,261	1,773,556	(280,705)	-15.83%
5 TRUE-UP (COLLECTED) OR REFUNDED	13,699	13,700	1	0.01%	13,699	13,700	1	0.01%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,067,960	1,787,256	(280,704)	-15.71%	2,067,960	1,787,256	(280,704)	-15.71%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	253,106	39,526	(213,580)	-540.35%	253,106	39,526	(213,580)	-540.35%
8 INTEREST PROVISION-THIS PERIOD (21)	990	135	(855)	-633.33%	990	135	(855)	-633.33%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	75,126	13,878	(61,248)	-441.33%	75,126	13,878	(61,248)	-441.33%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(13,699)	(13,700)	(1)	0.01%	(13,699)	(13,700)	(1)	0.01%
10a FGT - PGA 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)	315,523	39,839	(275,684)	-691.99%	315,523	39,839	(275,684)	-691.99%
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	75,126	13,878	(61,248)	-441.33%				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	314,533	39,704	(274,829)	-692.19%				
14 TOTAL (12+13)	389,659	53,582	(336,077)	-627.22%				
15 AVERAGE (50% OF 14)	194,829	26,791	(168,038)	-627.22%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.06050	0.06030	-0.00020	-0.33%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.06150	0.06030	-0.00120	-1.99%				
18 TOTAL (16+17)	0.12200	0.12060	-0.00140	-1.16%				
19 AVERAGE (50% OF 18)	0.06100	0.06030	-0.00070	-1.16%				
20 MONTHLY AVERAGE (19/12 Months)	0.00508	0.00503	-0.00006	-1.09%				
21 INTEREST PROVISION (15x20)	990	135	(855)	-633.33%				

\* If line 5 is a refund add to line 4

If line 5 is a collection ( ) subtract from line 4

COMPANY: C. GAS COMPANY OF FLORIDA

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

SCHED A-3  
(REVISION 7/19/93)

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH: April '95

APRIL 95

Through

MARCH 96

DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GPI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
04/95	FGT		FTS-1					11,420	762,922	4,811	---
•	NGCH - 04/95	System Supply	FTS	1,723,138		1,723,138	260,707				15.13
•	ANGI - 04/95	System Supply	FTS	2,852,370		2,852,370	435,614				15.27
•	Midcon - 04/95	System Supply	FTS	1,969,484		1,969,484	309,209				15.70
•	NGCH - 03/95	System Supply	FTS	1,001		1,001	2,373				---
•	ANGI - 03/95	System Supply	FTS			0	(500)				---
•	Midcon - 03/95	System Supply	FTS	6,656		6,656	3,490				---
		End - Use			213,900	213,900					---
<b>TOTAL</b>				6,552,649	213,900	6,766,549	1,010,893	11,420	762,922	4,811	26.45







COMPANY:		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE				SCHEDULE A - (REVISED 6/08/9)			
CITY GAS COMP. OF FLORIDA		OF THERMS PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR							
ESTIMATED FOR THE PERIOD OF:		APRIL 93 Through MARCH 98				Revised 4/21/98			
		CURRENT MONTH: 05/95				PERIOD TO DATE			
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	39,400	53,875	(14,475)	-26.87	44,211	109,514	(65,303)	-59.63
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	8,068	8,068	0	0.00	18,478	18,478	0	0.00
3	SWING SERVICE	0	0	0	---	0	0	0	---
4	COMMODITY (Other)	996,158	1,775,004	(778,846)	-43.88	2,025,556	3,636,335	(1,610,779)	-44.33
5	DEMAND (Line 32 - 29 A-1 support detail)	639,715	731,136	(91,421)	-12.50	1,404,138	1,671,262	(267,124)	-15.98
6	OTHER	5,479	3,864	1,615	41.80	11,292	8,211	3,081	37.52
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	1,534	1,252	282	22.52	3,068	2,591	477	18.41
8	DEMAND	9,235	9,264	(29)	-0.31	18,200	18,229	(29)	-0.16
9		0	0	0	---	0	0	0	---
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	---	0	0	0	---
11	TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	1,678,051	2,561,431	(883,380)	-34.49	3,482,406	5,425,000	(1,942,594)	-35.81
12	NET UNBILLED	0	0	0	---	0	0	0	---
13	COMPANY USE	(5,592)	(5,228)	(364)	6.96	(10,861)	(10,892)	31	-0.28
14	TOTAL THERM SALES	2,017,652	2,556,930	(541,278)	-21.15	4,128,847	5,419,914	(1,291,067)	-23.82
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only	6,134,950	7,513,879	(1,378,929)	-18.35	10,544,370	15,273,878	(4,729,508)	-30.96
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,162,500	1,162,500	0	0.00	2,662,500	2,662,500	0	0.00
17	SWING SERVICE Commodity	281,730	0	281,730	---	281,730	0	281,730	---
18	COMMODITY (Other) Commodity	6,134,950	7,513,879	(1,378,929)	-18.35	10,544,370	15,273,878	(4,729,508)	-30.96
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	13,186,980	13,354,490	(167,510)	-1.25	20,614,980	29,352,290	(8,737,310)	-29.77
20	OTHER Commodity	8,801	9,328	(527)	-5.85	18,470	19,622	(1,152)	-6.82
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	213,900	174,558	39,342	22.54	427,800	361,309	66,491	18.40
22	DEMAND	213,900	213,900	0	0.00	427,800	420,900	6,900	1.64
23		0	0	0	---	0	0	0	---
24	TOTAL PURCHASES (17+18+20) - (21+23)	6,211,581	7,348,649	(1,137,068)	-15.47	10,416,770	14,932,391	(4,515,621)	-30.24
25	NET UNBILLED	0	0	0	---	0	0	0	---
26	COMPANY USE	(19,446)	(15,000)	(4,446)	29.64	(36,431)	(30,000)	(6,431)	21.44
27	TOTAL THERM SALES (24-26 Estimated only)	6,986,680	7,333,649	(346,969)	-4.73	13,785,685	14,902,391	(1,116,706)	-7.63
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.00542	0.00717	-0.00075	-10.46	0.00419	0.00717	-0.00298	-41.56
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000	---	0.00694	0.00000	0.00694	---
30	SWING SERVICE (3/17)	0.00000	---	0.00000	---	0.00000	---	0.00000	---
31	COMMODITY (Other) (4/18)	0.16237	0.23623	-0.07386	-31.27	0.19210	0.23821	-0.04611	-19.36
32	DEMAND (5/19)	0.04851	0.05475	-0.00624	-11.40	0.06811	0.05694	0.01117	19.62
33	OTHER (6/20)	0.62254	0.41424	0.20830	50.28	0.61137	0.41424	0.19713	47.59
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	0.00717	0.00717	0.00000	0.00	0.00717	0.00717	0.00000	0.00
35	DEMAND (8/22)	0.04317	0.04331	-0.00014	-0.32	0.04254	0.04331	-0.00077	-1.78
36		---	---	0.00000	---	---	---	0.00000	---
37	TOTAL COST (11/24)	0.27015	0.34856	-0.07841	-22.50	0.33431	0.36330	-0.02899	-7.98
38	NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000	---
39	COMPANY USE (13/26)	0.28757	0.34853	-0.06096	-17.49	0.29813	0.36307	-0.06494	-17.89
40	TOTAL THERM SALES (11/27)	0.24018	0.34927	-0.10909	-31.23	0.33431	0.36330	-0.02899	-7.98
41	TRUE-UP (E-2)	(0.00034)	(0.00034)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42	TOTAL COST OF GAS (40+41)	0.23984	0.34893	-0.10909	-31.26	0.33244	0.36143	-0.02899	-8.02
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)	0.24074	0.35024	-0.10950	-31.26	0.33369	0.36279	-0.02910	-8.02
45	PGA FACTOR ROUNDED TO NEAREST .001	0.24100	0.35000	-0.10900	-31.14	0.33400	0.36300	-0.02900	-7.99

COMPANY:		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE				OF THE PURCHASED GAS ADJUSTMENT COST RISK FACTOR			
CITY GAS COMPANY OF FLORIDA		APRIL 95 Through MARCH 96				- Revised 6/24/96			
ESTIMATED FOR THE PERIOD OF:		PERIOD TO DATE				REVISÉ 6/24/96 (Flex Down)			
		CURRENT MONTH:		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		05/95	05/95	AMOUNT	%	ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%
COST OF GAS PURCHASED		ACTUAL	FLEX DOWN ESTIMATE			ACTUAL	FLEX DOWN ESTIMATE		
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	35,400	47,713	(8,313)	-17.42	44,211	90,157	(45,946)	-50.96
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	8,068	8,068	0	0.00	18,478	18,478	0	---
3	SWING SERVICE	0	0	0	---	0	0	0	---
4	COMMODITY (Other)	996,158	1,096,384	(100,226)	-9.14	2,025,556	1,991,254	34,302	1.72
5	DEMAND (Line 32 - 29 A-1 support detail)	639,715	709,536	(70,221)	-9.89	1,404,138	1,544,004	(139,866)	-9.06
6	OTHER	5,479	3,585	1,894	52.83	11,292	7,723	3,569	46.21
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	1,534	1,534	0	0.00	3,086	3,018	50	1.66
8	DEMAND	9,235	9,264	(29)	-0.31	18,200	18,229	(29)	-0.16
9		0	0	0	---	0	0	0	---
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	---	0	0	0	---
11	TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	1,678,051	1,854,888	(176,837)	-9.53	3,482,406	3,630,369	(147,963)	-4.08
12	NET UNBILLED	0	0	0	---	0	0	0	---
13	COMPANY USE	(5,592)	0	(5,592)	ERR	(10,861)	0	(10,861)	ERR
14	TOTAL THERM SALES	2,017,852	1,852,680	164,972	8.90	4,128,847	3,626,236	502,611	13.86
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only	6,134,950	6,654,509	(519,559)	-7.81	10,544,370	12,574,194	(2,029,824)	-16.14
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,162,500	1,162,500	0	0.00	2,662,500	2,662,500	0	0.00
17	SWING SERVICE Commodity	281,730	0	281,730	---	281,730	0	281,730	---
18	COMMODITY (Other) Commodity	6,134,950	6,654,509	(519,559)	-7.81	10,544,370	12,574,194	(2,029,824)	-16.14
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	13,186,980	12,865,000	321,980	2.50	20,614,980	26,413,300	(5,798,320)	-21.95
20	OTHER Commodity	8,801	9,328	(527)	-5.85	18,470	19,622	(1,352)	-6.82
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	213,900	213,900	0	0.00	427,800	420,900	6,900	1.64
22	DEMAND	213,900	213,900	0	0.00	427,800	420,900	6,900	1.64
23		0	0	0	---	0	0	0	---
24	TOTAL PURCHASES (17+18+20) - (21+23)	6,211,581	6,440,937	(228,356)	-3.70	13,079,270	12,173,116	906,154	7.44
25	NET UNBILLED	0	0	0	---	0	0	0	---
26	COMPANY USE	(19,446)	0	(19,446)	ERR	(36,431)	0	(36,431)	ERR
27	TOTAL THERM SALES (24-26 Estimated only)	6,986,680	6,449,937	536,743	8.32	13,785,685	12,173,116	1,592,569	13.08
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.00642	0.00717	-0.00075	-10.46	0.00419	0.00717	-0.00298	-41.56
29	NO NOTICE SERVICE (2/16)	0.00694	0.00000	0.00694	---	0.00694	0.00000	0.00694	---
30	SWING SERVICE (3/17)	0.00000	---	0.00000	---	0.00000	---	0.00000	---
31	COMMODITY (Other) (4/18)	0.16237	0.16476	-0.00239	-1.45	0.19210	0.15836	0.03374	21.31
32	DEMAND (5/19)	0.04851	0.05518	-0.00667	-12.09	0.06811	0.05846	0.00965	16.51
33	OTHER (6/20)	0.62254	0.38433	0.23821	61.98	0.61137	0.38962	0.22175	56.91
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	0.00717	0.00717	0.00000	0.00	0.00717	0.00717	0.00000	0.00
35	DEMAND (8/22)	0.04317	0.04331	-0.00014	-0.32	0.04254	0.04331	-0.00077	-1.78
36		---	---	0.00000	---	---	---	0.00000	---
37	TOTAL COST (11/24)	0.27015	0.28758	-0.01743	-6.05	0.26625	0.29823	-0.03198	-10.72
38	NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000	---
39	COMPANY USE (13/26)	0.26757	0.00000	0.26757	0.00	0.29813	ERR	ERR	ERR
40	TOTAL THERM SALES (11/27)	0.24018	0.28758	-0.04740	-16.48	0.26625	0.29823	-0.03198	-10.72
41	TRUE-UP (E-2)	(0.00034)	(0.00034)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42	TOTAL COST OF GAS (40+41)	0.23984	0.28724	-0.04740	-16.50	0.26436	0.29636	-0.03198	-10.79
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)	0.24074	0.28832	-0.04758	-16.50	0.26537	0.29747	-0.03210	-10.79
45	PGA FACTOR ROUNDED TO NEAREST .001	0.24100	0.28800	-0.04700	-16.32	0.26500	0.29700	-0.03200	-10.77



COMPANY:  
CITY GAS COMP. OF FLORIDA

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

REVISED  
6/28/95

FOR THE PERIOD: APRIL 95 THROUGH MARCH 96

CURRENT MONTH: 05/95

COMMODITY (Pipeline)	THERMS	INV. AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS	6,340,860	45,464.00	0.00717
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment	(205,910)	(8,064.00)	
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7	6,134,950	39,400.00	0.00642
8 TOTAL COMMODITY (Pipeline)	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
<b>SWING SERVICE</b>			
9 Swing Service Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others	281,730		
13 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15	281,730	0.00	0.00000
16 TOTAL SWING SERVICE	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS	6,134,950	1,034,287.00	0.16859
18 Commodity Other - Scheduled ITS		0.00	
19 Imbalance Cashout - FGT		(18,327.00)	0.00000
20 Imbalance Cashout - Other Shippers		7,983.00	0.00000
21 Imbalance Cashout - Transporting Cust.		(27,785.00)	0.00000
22 Commodity Adjustment	0		
23 No Notice Commodity Adjustment	6,134,950	996,158.00	0.16237
24 TOTAL COMMODITY (Other)	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement	18,024,800	714,923.00	0.04461
26 Less Relinquished to End-Users	(2,837,820)	(110,949.00)	0.03910
27 Less Relinquished Off System		55,926.00	
28 Other - Firm winter supply	1,162,500	8,068.00	0.00694
29 Demand - No Notice		(32,096.00)	
30 Revenue Sharing - FGT		11,911.00	
31 Other - Storage Demand	14,349,430	647,783.00	0.04514
32 TOTAL DEMAND	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
<b>OTHER</b>			
33 Other - Monthly purchase from Peoples Gas	8,801	5,479.00	0.62254
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other	8,801	5,479	0.62254
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 3/8/94)

REVISED 6/21/95

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

	CURRENT MONTH: 05/95				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST (Sch A-1 Fx down line 4+6)	1,001,637	1,099,969	98,332	8.94%	2,036,848	1,998,977	(37,871)	-1.89%
2 TRANSP GAS COST (Sch A-1 Fx down line 1+2+3+5)	687,183	765,717	78,534	10.26%	1,466,826	1,652,639	185,813	11.24%
3 TOTAL	1,688,820	1,865,686	176,866	9.48%	3,503,674	3,651,616	147,942	4.05%
4 FUEL REVENUES (Sch A-1 Fx down line 14) (NET OF REVENUE TAX)	2,017,652	1,852,680	(164,972)	-8.90%	4,128,847	3,626,236	(502,611)	-13.86%
5 TRUE-UP (COLLECTED) OR REFUNDED	2,550	2,550	0	0.00%	5,100	5,100	0	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,020,202	1,855,230	(164,972)	-8.89%	4,133,947	3,631,336	(502,611)	-13.84%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	331,382	(10,456)	(341,838)	3269.30%	630,273	(20,280)	(650,553)	3207.85%
8 INTEREST PROVISION-THIS PERIOD (21)	2,725	(159)	(2,884)	1813.84%	3,869	(254)	(4,123)	1623.23%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	374,157	(24,941)	(399,098)	1600.17%	76,672	(12,472)	(89,144)	714.75%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(2,550)	(2,550)	0	0.00%	(5,100)	(5,100)	0	0.00%
10a FGT - PGA 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)	705,714	(38,106)	(743,820)	1951.98%	705,714	(38,106)	(743,820)	1951.98%
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	374,157	(24,941)	(399,098)	1600.17%				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	702,989	(37,947)	(740,936)	1952.55%				
14 TOTAL (12+13)	1,077,146	(62,888)	(1,140,034)	1812.80%				
15 AVERAGE (50% OF 14)	538,573	(31,444)	(570,017)	1812.80%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.06070	0.06070	0.00000	0.00%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.06070	0.06070	0.00000	0.00%				
18 TOTAL (16+17)	0.12140	0.12140	0.00000	0.00%				
19 AVERAGE (50% OF 18)	0.06070	0.06070	0.00000	0.00%				
20 MONTHLY AVERAGE (19/12 Months)	0.00506	0.00506	-0.00000	-0.04%				
21 INTEREST PROVISION (15x20)	2,725	(159)	(2,884)	1813.84%				

\* If line 5 is a refund add to line 4  
If line 5 is a collection ( ) subtract from line 4

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH: May '95

APRIL 95

Through

MARCH 96

DATE	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			
04/95	FGT		FTS-1					15,890	579,946	23,510	---
•	NGCH - 05/95	System Supply	FTS	1,582,540		1,582,540	255,580				16.15
•	ANGI - 05/95	System Supply	FTS	3,661,490		3,661,490	602,749				16.46
•	Midcon - 05/95	System Supply	FTS	1,011,260		1,011,260	175,959				17.40
•	NGCH - 04/95	System Supply	FTS			0	(31)				---
•	ANGI - 04/95	System Supply	FTS			0	2,675		55,926		---
•	Midcon - 04/95	System Supply	FTS			0	(30,429)				---
		End - Use			213,900	213,900					---
<b>TOTAL</b>				6,255,290	213,900	6,469,190	1,006,503	15,890	635,872	23,510	26.00



FOR THE PERIOD OF: APRIL 95 Through MARCH 96

	CURRENT MONTH: 05/95		PERIOD TO DATE					
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
RESIDENTIAL	1,556,047	1,510,354	(45,693)	-2.94%	3,359,333	3,314,737	(44,596)	-1.33%
COMMERCIAL	3,770,168	4,104,307	334,139	8.86%	7,631,440	8,256,657	625,217	8.19%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
<b>TOTAL FIRM</b>	<b>5,326,215</b>	<b>5,614,661</b>	<b>288,446</b>	<b>5.42%</b>	<b>10,990,773</b>	<b>11,571,394</b>	<b>580,621</b>	<b>5.28%</b>
<b>THERM SALES (INTERRUPTIBLE)</b>								
INTERRUPTIBLE	633,157	1,123,986	490,829	77.52%	1,164,117	2,252,034	1,087,917	93.45%
LARGE INTERRUPTIBLE	655,563	595,002	(60,561)	-9.24%	1,228,022	1,078,965	(149,057)	-12.14%
TRANSPORTATION	1,389,818	798,226	(591,592)	-42.57%	2,549,338	1,552,459	(996,879)	-39.10%
<b>TOTAL INTERRUPTIBLE</b>	<b>2,678,538</b>	<b>2,517,214</b>	<b>(161,324)</b>	<b>-6.02%</b>	<b>4,941,477</b>	<b>4,883,456</b>	<b>(58,021)</b>	<b>-1.17%</b>
<b>TOTAL THERM SALES</b>	<b>8,004,753</b>	<b>8,131,875</b>	<b>127,122</b>	<b>1.59%</b>	<b>15,932,250</b>	<b>16,454,850</b>	<b>522,600</b>	<b>3.28%</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>			
RESIDENTIAL	91,460	90,527	(933)	-1.02%	91,719	90,412	(1,307)	-1.43%
COMMERCIAL	4,580	4,719	139	3.03%	4,614	4,707	93	2.02%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
<b>TOTAL FIRM</b>	<b>96,040</b>	<b>95,246</b>	<b>(794)</b>	<b>-0.83%</b>	<b>96,333</b>	<b>95,119</b>	<b>(1,214)</b>	<b>-1.26%</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>			
INTERRUPTIBLE	15	24	9	60.00%	15	24	9	60.00%
LARGE INTERRUPTIBLE	3	3	0	0.00%	3	3	0	0.00%
TRANSPORTATION	25	10	(15)	-60.00%	25	10	(15)	-60.00%
<b>TOTAL INTERRUPTIBLE</b>	<b>43</b>	<b>37</b>	<b>(6)</b>	<b>-13.95%</b>	<b>43</b>	<b>37</b>	<b>(6)</b>	<b>-13.95%</b>
<b>TOTAL CUSTOMERS</b>	<b>96,083</b>	<b>95,283</b>	<b>(800)</b>	<b>-0.83%</b>	<b>96,376</b>	<b>95,156</b>	<b>(1,220)</b>	<b>-1.27%</b>
<b>THERM USE PER CUSTOMER</b>								
RESIDENTIAL	17	17	(0)	-1.94%	18	18	0	0.00%
COMMERCIAL	823	870	47	5.66%	827	877	50	6.05%
COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
INTERRUPTIBLE	42,210	46,833	4,622	10.95%	38,804	46,917	8,113	20.91%
LARGE INTERRUPTIBLE	218,521	198,334	(20,187)	-9.24%	204,670	179,828	(24,842)	-12.14%
TRANSPORTATION	55,593	79,823	24,230	0.00%	50,987	0	(50,987)	0.00%



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

APRIL 9 Through MARCH 96

	CURRENT MONTH: 06/95		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
<b>COST OF GAS PURCHASED</b>								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment		50,353		-19.59		159,967		-47.02
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)		7,008		0.00		26,286		0.00
3 SWING SERVICE		0				0		
4 COMMODITY (Other)		1,630,188		-34.94		5,268,523		-41.12
5 DEMAND (Line 32 - 29 A-1 support detail)		707,957		-30.92		2,379,239		-20.43
6 OTHER		4,105		51.32		12,317		42.12
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)		1,316		12.77		3,907		1651
8 DEMAND		8,965		-0.31		27,194		-0.21
9		0				0		
10 Second Prior Month Purchase Adj. (OPTIONAL)		0				0		
11 TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	1,593,771	2,390,131	(796,360)	-33.32	5,076,177	7,815,131	(2,738,954)	-35.05
12 NET UNBILLED	0	0	0		0	0	0	
13 COMPANY USE	4,757	(5,235)	9,992	-190.87	(6,104)	(16,127)	10,023	-62.15
14 TOTAL THERM SALES	1,919,191	2,387,830	(468,639)	-19.63	6,048,038	7,807,744	(1,759,706)	-22.54
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline) Billing Determinants Only		7,022,739		-12.86		22,296,617		-25.26
16 NO NOTICE SERVICE RESERVATION Billing Determinants Only (Line 29 A-1 support detail)		1,125,000		0.00		3,767,500		0.00
17 SWING SERVICE Commodity		0				0		
18 COMMODITY (Other) Commodity		7,022,739		-12.86		22,296,617		-25.26
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)		12,923,700		-59.36		42,275,990		-38.81
20 OTHER Commodity		9,911		8.05		29,733		-1.86
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY (Pipeline)		183,564		12.77		544,873		16.50
22 DEMAND		207,000		0.00		627,900		1.10
23		0				0		
24 TOTAL PURCHASES (17+18+20) - (21+23)	5,938,359	6,849,086	(910,727)	-13.30	16,355,129	21,781,477	(5,426,348)	-24.91
25 NET UNBILLED	0	0	0		0	0	0	
26 COMPANY USE	(16,480)	(15,000)	(1,480)	9.87	(52,911)	(45,000)	(7,911)	17.58
27 TOTAL THERM SALES (24-26 Estimated only)	6,620,911	6,834,086	(213,175)	-3.12	20,386,596	21,736,477	(1,349,881)	-6.21
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)		0.00717		-7.67		0.00717		-29.15
29 NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000		0.00694	0.00000	0.00694	
30 SWING SERVICE (3/17)	0.00000		0.00000		0.00000		0.00000	
31 COMMODITY (Other) (4/18)		0.23213		-25.33		0.23629		-21.62
32 DEMAND (5/19)	0.05311	0.05478	0.00167	69.97	0.07319	0.05628	0.01691	30.05
33 OTHER (6/20)	0.58017	0.41429	0.16588	40.04	0.55992	0.41425	0.14567	44.82
<b>LESS END-USE CONTRACT</b>								
34 COMMODITY Pipeline (7/21)	0.00717	0.00717	0.00000	0.00	0.00717	0.00717	0.00000	0.00
35 DEMAND (8/22)	0.04317	0.04331	-0.00014	-0.32	0.04275	0.04331	-0.00056	-1.29
36			0.00000				0.00000	
37 TOTAL COST (11/24)	0.26839	0.34897	-0.08058	-23.09	0.31037	0.35880	-0.04843	-13.50
38 NET UNBILLED (12/25)			0.00000				0.00000	
39 COMPANY USE (13/26)	(0.26815)	0.34900	-0.63765	-182.71	0.11536	0.35838	-0.24302	-87.81
40 TOTAL THERM SALES (11/27)	0.24072	0.34974	-0.10902	-31.17	0.31037	0.35880	-0.04843	-13.50
41 TRUE-UP (E-2)	(0.00034)	(0.00034)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.24038	0.34940	-0.10902	-31.20	0.30850	0.35693	-0.04843	-13.57
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)	0.24128	0.35771	-0.10943	-31.20	0.30966	0.35827	-0.04861	-13.57
45 PGA FACTOR ROUNDED TO NEAREST .001	0.24100	0.35100	-0.11000	-31.34	0.31000	0.35800	-0.04800	-13.41

COMPANY:  
CITY GAS COMPA OF FLORIDA

FURCHISED GAS ADJUSTMENT  
COST RECOVERY CLAUSE CALCULATI  
SCHEDULE A-1 SUPPORTING DETAIL

PAGE 2 OF 11

FOR THE PERIOD: APRIL 95

THROUGH MARCH 96

CURRENT MONTH: 06/95

	(A)	(B)	(C)
	THEPMS	INV. AMOUNT	COST PER THERM
<b>COMMODITY (Pipeline)</b>			
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 16	Sched A-1 Ln 1	Sched A-1 Ln 28
<b>SWING SERVICE</b>			
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
<b>COMMODITY OTHER</b>			
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 19	Schedule A-1 Line 4	Schedule A-1 Line 31
<b>DEMAND</b>			
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+18	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
<b>OTHER</b>			
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

FLORIDA

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

SCHEDULE A-1/R  
(REVISED 6/08/94)  
(Flux Down) PAGE 11

	CURRENT MONTH: APRIL 95		Through MARCH 96		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
<b>COST OF GAS PURCHASED</b>								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment		39,461		2.50		129,621		-34.66
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)		7,808		0.00		26,286		---
3 SWING SERVICE		0		---		0		---
4 COMMODITY (Other)		970,355		9.30		2,961,609		4.21
5 DEMAND (Line 32 - 29 A-1 support detail)		520,779		-6.09		2,064,783		-8.31
6 OTHER		3,809		63.11		11,532		51.80
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)		1,484		0.00		4,502		1.11
8 DEMAND		8,965		-0.31		27,194		-0.21
9		0		---		0		---
10 Second Prior Month Purchase Adj. (OPTIONAL)		0		---		0		---
11 TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	1,593,771	1,531,766	62,005	4.05	5,076,177	5,162,135	(85,958)	-1.67
12 NET UNBILLED	0	0	0	---	0	0	0	---
13 COMPANY USE	4,757	0	4,757	ERR	(6,104)	0	(6,104)	ERR
14 TOTAL THERM SALES	1,919,191	1,529,945	389,246	25.44	6,048,038	5,156,181	891,857	17.30
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline) Billing Determinants Only		5,504,055		11.18		18,078,249		-7.82
16 NO NOTICE SERVICE RESERVATION Billing Determinants Only (Line 29 A-1 support detail)		1,250,000		-10.00		3,912,500		-3.19
17 SWING SERVICE Commodity		0		---		0		---
18 COMMODITY (Other) Commodity		5,504,055		11.18		18,078,249		-7.82
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)		10,012,200		-47.54		38,425,500		-28.99
20 OTHER Commodity		9,911		8.05		29,733		-1.86
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY (Pipeline)		207,000		0.00		627,900		1.10
22 DEMAND		207,000		0.00		627,900		1.10
23		0		---		0		---
24 TOTAL PURCHASES (17+18+20) - (21+23)	5,938,359	5,306,966	631,393	11.90	20,142,629	17,480,082	2,662,547	15.23
25 NET UNBILLED	0	0	0	---	0	0	0	---
26 COMPANY USE	(16,480)	0	(16,480)	ERR	(52,911)	0	(52,911)	ERR
27 TOTAL THERM SALES (24-26 Estimated only)	6,620,911	5,306,966	1,313,945	24.78	20,386,596	17,480,082	2,906,514	16.63
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)		0.00717		-7.67		0.00717		-29.15
29 NO NOTICE SERVICE (2/16)		0.00694		---		0.00694		---
30 SWING SERVICE (3/17)		0.00000		---		0.00000		---
31 COMMODITY (Other) (4/18)		0.17630		-1.69		0.16362		13.05
32 DEMAND (5/19)		0.09311		0.04110		0.07319		29.11
33 OTHER (6/20)		0.58017		0.19585		0.59992		54.68
<b>LESS END-USE CONTRACT</b>								
34 COMMODITY Pipeline (7/21)		0.00717		0.00000		0.00717		0.00000
35 DEMAND (8/22)		0.04317		-0.00014		0.04275		-0.00058
36 (9/23)		---		0.00000		---		---
37 TOTAL COST (11/24)		0.26839		-0.02024		0.25201		-0.04331
38 NET UNBILLED (12/25)		---		0.00000		---		---
39 COMPANY USE (13/26)		(0.28865)		-0.28865		0.11536		ERR
40 TOTAL THERM SALES (11/27)		0.24072		-0.04791		0.25201		-0.04331
41 TRUE-UP (E-2)		(0.00034)		0.00000		(0.00187)		0.00000
42 TOTAL COST OF GAS (40+41)		0.24038		-0.04791		0.25014		-0.04331
43 REVENUE TAX FACTOR		1.00376		0.00000		1.00376		0.00000
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)		0.24128		-0.04810		0.25108		-0.04347
45 PGA FACTOR ROUNDED TO NEAREST .001		0.24100		-0.04800		0.25100		-0.04400

COMPANY:  
CITY GAS COMPANY OF FLORIDA

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHED A-2  
(REVIS: 5/08/94)

PAGE 4 OF 11

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

	CURRENT MONTH: 06/95				PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST (Sch A-1 Ftx down line 4+6)	1,066,825	974,164	(92,661)	-9.51%	3,103,673	2,973,141	(130,532)	-4.39%
2 TRANSP GAS COST (Sch A-1 Ftx down line 1+2+3+5)	537,367	568,051	30,684	5.40%	2,004,193	2,220,690	216,497	9.75%
3 TOTAL	1,604,192	1,542,215	(61,977)	-4.02%	5,107,866	5,193,831	85,965	1.66%
4 FUEL REVENUES (Sch A-1 Ftx down line 14) (NET OF REVENUE TAX)	1,919,191	1,529,945	(389,246)	-25.44%	6,048,038	5,156,181	(891,857)	-17.30%
5 TRUE-UP (COLLECTED) OR REFUNDED	2,550	2,550	0	0.00%	7,650	7,650	0	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,921,741	1,532,495	(389,246)	-25.40%	6,055,688	5,163,831	(891,857)	-17.27%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	317,549	(9,720)	(327,269)	3366.97%	947,822	(30,000)	(977,822)	3259.41%
8 INTEREST PROVISION - THIS PERIOD (21)	4,376	(224)	(4,600)	2053.57%	8,245	(478)	(8,723)	1824.90%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	705,714	(38,106)	(743,820)	1951.98%	76,672	(12,472)	(89,144)	714.75%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(2,550)	(2,550)	0	0.00%	(7,650)	(7,650)	0	0.00%
10a FGT - PGA 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)	1,025,089	(50,600)	(1,075,689)	2125.87%	1,025,089	(50,600)	(1,075,689)	2125.87%
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	705,714	(38,106)	(743,820)	1951.98%				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	1,020,713	(50,376)	(1,071,089)	2126.19%				
14 TOTAL (12+13)	1,726,427	(88,482)	(1,814,909)	2051.16%				
15 AVERAGE (50% OF 14)	863,214	(44,241)	(907,455)	2051.16%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.06100	0.06100	0.00000	0.00%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.06070	0.06070	0.00000	0.00%				
18 TOTAL (16+17)	0.12170	0.12170	0.00000	0.00%				
19 AVERAGE (50% OF 18)	0.06085	0.06085	0.00000	0.00%				
20 MONTHLY AVERAGE (19/12 Months)	0.00507	0.00507	0.00000	0.02%				
21 INTEREST PROVISION (15x20)	4,376	(224)	(4,600)	2053.57%				

\* If line 5 is a refund add to line 4  
If line 5 is a collection ( ) subtract from line 4



**TRANSPORTATION SYSTEM SUPPLY**

SCHEDULE A-4  
(REVISED 8/19/93)  
PAGE 6 OF 11

FOR THE PERIOD OF:                      06/01/95                      Through                      06/30/95

MONTH: 06/95

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	CROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE \$/MMBtu	CITYGATE PRICE (GxE)/F
1	Comp Sta 7						
2	Comp Sta 7						
3	Comp Sta 7						
4	Comp Sta 7						
5	Comp Sta 8						
6	Comp Sta 7						
7	Comp Sta 8						
TOTAL							
				<u>WEIGHTED AVERAGE</u>			

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORTATION CHARGES

COMPANY: y Gas Company of Florida

## THERM SALES AND CUSTOMER DATA

SCHEDULE 4-5

(REVISED 19/93)

PAGE 7 OF 11

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

	CURRENT MONTH: 06/95		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
1 RESIDENTIAL	1,528,874	1,451,800	(77,074)	-5.04%	4,888,207	4,766,537	(121,670)	-2.49%
2 COMMERCIAL	3,790,961	3,681,850	(109,111)	-2.88%	11,422,401	11,938,507	516,106	4.52%
3 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
4 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
5 TOTAL FIRM	5,319,835	5,133,650	(186,185)	-3.50%	16,310,608	16,705,044	394,436	2.42%
<b>THERM SALES (INTERRUPTIBLE)</b>								
6 INTERRUPTIBLE	528,166	1,122,750	594,584	112.58%	1,692,283	3,374,784	1,682,501	99.42%
7 LARGE INTERRUPTIBLE	772,910	577,686	(195,224)	-25.26%	2,000,932	1,656,651	(344,281)	-17.21%
8 TRANSPORTATION	1,347,861	796,816	(551,045)	-40.88%	3,897,199	2,349,275	(1,547,924)	-39.72%
9 TOTAL INTERRUPTIBLE	2,648,937	2,497,252	(151,685)	-5.73%	7,590,414	7,380,708	(209,706)	-2.76%
10 TOTAL THERM SALES	7,968,772	7,630,902	(337,870)	-4.24%	23,901,022	24,085,752	184,730	0.77%
<b>NUMBER OF CUSTOMERS (FIRM)</b>								
					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
11 RESIDENTIAL	91,191	90,773	(418)	-0.46%	137,315	135,799	(516)	-1.10%
12 COMMERCIAL	4,624	4,744	120	2.60%	6,926	7,079	153	2.21%
13 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
14 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
15 TOTAL FIRM	95,815	95,517	(298)	-0.31%	144,241	142,878	(1,363)	-0.94%
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>								
					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
16 INTERRUPTIBLE	15	24	9	60.00%	23	36	13	56.52%
17 LARGE INTERRUPTIBLE	3	3	0	0.00%	5	5	0	0.00%
18 TRANSPORTATION	26	10	(16)	-61.54%	38	15	(23)	-60.53%
19 TOTAL INTERRUPTIBLE	44	37	(7)	-15.91%	66	56	(10)	-15.15%
20 TOTAL CUSTOMERS	95,859	95,554	(305)	-0.32%	144,307	142,934	(1,373)	-0.95%
<b>THERM USE PER CUSTOMER</b>								
21 RESIDENTIAL	17	16	(1)	-4.60%	18	18	0	0.00%
22 COMMERCIAL	820	776	(44)	-5.33%	825	843	18	2.18%
23 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
24 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
25 INTERRUPTIBLE	35,211	46,781	11,570	32.86%	36,789	46,872	10,083	27.41%
26 LARGE INTERRUPTIBLE	257,637	192,562	(65,075)	-25.26%	200,093	165,665	(34,428)	-17.21%
27 TRANSPORTATION	51,841	79,682	27,841	0.00%	51,279	0	(51,279)	0.00%



COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR		APRIL 85		Through		MARCH 86		PERIOD TO DATE		DIFFERENCE	
COMPANY: CITY GAS COMPANY OF FLORIDA		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
ESTIMATED FOR THE PERIOD OF:		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%	AMOUNT	%
<b>COST OF GAS PURCHASED</b>											
1 COMMODITY (Pipeline)	Includes No Notice Commodity Adjustment		48,271		-34.12		208,138				-43.88
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)			8,988		-10.34		25,284				-2.04
3 SWING SERVICE			1,572,038		-51.15		6,540,582				-43.88
4 COMMODITY (Other)			758,527		-12.50		3,138,088				-18.51
5 DEMAND (Line 32 - 29 A-1 support detail)			3,381		21.74		15,888				37.73
6 OTHER							0				13.57
<b>LESS END-USE CONTRACT</b>											
7 COMMODITY (Pipeline)			1,432		5.65		5,328				-1.53
8 DEMAND			9,874		-8.18		37,088				
9			0				0				
10 Second Prior Month Purchase Adj. (OPTIONAL)		1,483,985	2,378,190	(915,225)	-38.47	6,540,142	10,184,321	(3,644,179)			-35.85
11 TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)		0	0	0		0	0	0			-82.48
12 NET UNBILLED		4,488	(5,287)	9,885	-183.12	(1,818)	(21,524)	19,706			-24.41
13 COMPANY USE		1,600,580	2,378,970	(728,410)	-30.56	7,888,588	10,154,714	(2,488,116)			
14 TOTAL THERM SALES											
<b>THERMS PURCHASED</b>											
15 COMMODITY (Pipeline)	Billing Determinants Only		8,805,385		-31.85		31,101,882				-27.87
16 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	Billing Determinants Only		1,182,500		0.00		4,800,000				0.00
17 SWING SERVICE	Commodity		0		-11.57		28,101,882				-22.08
18 COMMODITY (Other)	Commodity		8,805,385		-25.11		55,830,480				-35.52
19 DEMAND	Billing Determinants Only (Line 32-29 A-1 support detail)		13,354,480		31.21		37,888				5.28
20 OTHER	Commodity		8,182				0				13.85
<b>LESS END-USE CONTRACT</b>											
21 COMMODITY (Pipeline)			200,588		8.63		745,472				0.82
22 DEMAND			213,800		0.00		841,800				
23		5,548,678	8,812,828	(1,088,248)	-18.12	21,801,808	30,384,408	(8,482,600)			-27.94
24 TOTAL PURCHASES (17+18+20) - (21+23)		0	0	0		0	0	0			18.57
25 NET UNBILLED		(17,031)	(15,000)	(2,031)	13.54	(88,942)	(80,000)	(8,942)			-8.03
26 COMPANY USE		6,233,413	6,587,828	(354,515)	-5.52	28,820,008	28,334,408	(485,600)			
27 TOTAL THERM SALES (24-26 Estimated only)											
<b>CENTS PER THERM</b>											
28 COMMODITY (Pipeline) (1/15)		0.00884	0.00774	-0.00080		0.00884	0.00000	0.00884			
29 NO NOTICE SERVICE (2/18)		0.00000		0.00000		0.00000		0.00000			
30 SWING SERVICE (3/17)			0.23100		-44.77		0.23505				-27.71
31 COMMODITY (Other) (4/18)		0.08222	0.08887	-0.00665	18.88	0.07125	0.08837	0.01488			38.40
32 DEMAND (5/19)		0.38435	0.41424	-0.02989	-7.22	0.54254	0.41425	0.12779			30.85
33 OTHER (6/20)											
<b>LESS END-USE CONTRACT</b>											
34 COMMODITY Pipeline (7/21)		0.00717	0.00724	-0.00007	-0.87	0.00717	0.00718	-0.00002			-0.28
35 DEMAND (8/22)		0.04331	0.04818	-0.00285	-8.17	0.04289	0.04403	-0.00114			-2.89
36				0.00000				0.00000			
37 TOTAL COST		0.28340	0.33880	-0.02320	-173.21	0.02313	0.32873	-0.30560			-83.55
38 NET UNBILLED (12/25)		0.23488	0.38880	-0.12574	-34.87	0.28081	0.33540	-0.05679			-18.87
39 COMPANY USE (13/28)		0.00034	0.00034	0.00000	0.00	0.00187	0.00187	0.00000			0.00
40 TOTAL THERM SALES (11/27)		0.23452	0.38826	-0.12574	-34.80	0.28074	0.33553	-0.05679			-11.83
41 TRUE-UP (E-2)		1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000			0.00
42 TOTAL COST OF GAS (40+41)		0.23540	0.38881	-0.12821	-34.80	0.28080	0.33478	-0.05398			-11.83
43 REVENUE TAX FACTOR		0.22500	0.38200	-0.12700	-35.08	0.28800	0.33600	-0.05700			
44 POA FACTOR ADJUSTED FOR TAXES (42x43)											
45 POA FACTOR ROUNDED TO NEAREST .001											

COMPANY: CITY GAS COMPANY OF FLORIDA		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING DETAIL		PAGE 2 OF 11
FOR THE PERIOD: APRIL 95		THROUGH MARCH 96		
CURRENT MONTH: 07/95		(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 20	
<b>SWING SERVICE</b>				
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 20	
<b>COMMODITY OTHER</b>				
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 19	Schedule A-1 Line 4	Schedule A-1 Line 21	
<b>DEMAND</b>				
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 18+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 20	
<b>OTHER</b>				
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  
(REV. 3/6/08/94)

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

PAGE 4 OF 11

	CURRENT MONTH: 07/95		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST (Sch A-1 Fx down line 4+6)	771,990	957,522	185,532	19.38%	3,875,663	3,930,663	55,000	1.40%
2 TRANSP GAS COST (Sch A-1 Fx down line 1+2+3+5)	702,773	525,578	(177,195)	-33.71%	2,706,966	2,746,268	39,302	1.43%
3 TOTAL	1,474,763	1,483,100	8,337	0.56%	6,582,629	6,676,931	94,302	1.41%
4 FUEL REVENUES (Sch A-1 Fx down line 14) (NET OF REVENUE TAX)	1,650,560	1,470,407	(180,153)	-12.25%	7,698,598	6,626,588	(1,072,010)	-16.18%
5 TRUE-UP (COLLECTED) OR REFUNDED	2,550	2,550	0	0.00%	10,200	10,200	0	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,653,110	1,472,957	(180,153)	-12.23%	7,708,798	6,636,788	(1,072,010)	-16.15%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	178,347	(10,143)	(188,490)	1858.33%	1,126,169	(40,143)	(1,166,312)	2905.39%
8 INTEREST PROVISION-THIS PERIOD (21)	5,543	(284)	(5,827)	2051.76%	13,788	(762)	(14,550)	1909.45%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,025,089	(50,600)	(1,075,689)	2125.87%	76,672	(12,472)	(89,144)	714.75%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(2,550)	(2,550)	0	0.00%	(10,200)	(10,200)	0	0.00%
10a FGT - PGA 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)	1,206,429	(63,577)	(1,270,006)	1997.59%	1,206,429	(63,577)	(1,270,006)	1997.59%
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,025,089	(50,600)	(1,075,689)	2125.87%				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	1,200,686	(63,293)	(1,264,179)	1997.34%				
14 TOTAL (12+13)	2,225,975	(113,893)	(2,339,868)	2054.44%				
15 AVERAGE (50% OF 14)	1,112,988	(56,947)	(1,169,935)	2054.43%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.06100	0.06100	0.00000	0.00%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05860	0.05860	0.00000	0.00%				
18 TOTAL (16+17)	0.11960	0.11960	0.00000	0.00%				
19 AVERAGE (50% OF 18)	0.05980	0.05980	0.00000	0.00%				
20 MONTHLY AVERAGE (19/12 Months)	0.00498	0.00498	0.00000	0.06%				
21 INTEREST PROVISION (15x20)	5,543	(284)	(5,827)	2051.76%				

\* 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

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

SCHEDULE A-3  
(REVISED 8/18/93)  
PAGE 8 OF 11

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH: July '95

APRIL 95

Through

MARCH 96

DATE	(A) PURCHASED FROM	(B) PURCHASED FOR	(C) SCH TYPE	(D) SYSTEM SUPPLY	(E) END USE	(F) TOTAL PURCHASED	COMMODITY COST		(H) DEMAND COST	(I) OTHER CHARGES ACA/GR/FUEL	(J) TOTAL CENTS PER THERM
							(G) THIRD PARTY	(K) PIPELINE			



COMPANY: City Gas Company of Florida		THERM SALES AND CUSTOMER DATA						SCHEDULE A-5 (REVISED 8/19/93)	
FOR THE PERIOD OF:		APRIL 95 Through				MARCH 96		PAGE 7 OF 11	
	CURRENT MONTH: 07/95		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE		
	(A) ACTUAL	(B) ESTIMATE	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ESTIMATE	(G) AMOUNT	(H) %	
<b>THERM SALES (FIRM)</b>									
1 RESIDENTIAL	1,361,056	1,393,491	32,435	2.38%	6,249,263	6,160,028	(89,235)	-1.43%	
2 COMMERCIAL	3,702,021	3,665,356	(36,665)	-0.99%	15,124,422	15,603,863	479,441	3.17%	
3 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%	
4 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%	
	0	0	0	0.00%	0	0	0	0.00%	
	0	0	0	0.00%	0	0	0	0.00%	
5 TOTAL FIRM	5,063,077	5,058,847	(4,230)	-0.08%	21,373,685	21,763,891	390,206	1.83%	
<b>THERM SALES (INTERRUPTIBLE)</b>									
6 INTERRUPTIBLE	523,622	977,346	453,724	86.65%	2,215,905	4,352,130	2,136,225	96.40%	
7 LARGE INTERRUPTIBLE	646,714	561,735	(84,979)	-13.14%	2,647,646	2,218,386	(429,260)	-16.21%	
8 TRANSPORTATION	1,230,902	773,575	(457,327)	-37.15%	5,128,101	3,122,850	(2,005,251)	-39.10%	
9 TOTAL INTERRUPTIBLE	2,401,238	2,312,656	(88,582)	-3.69%	9,991,652	9,693,364	(298,288)	-2.99%	
10 TOTAL THERM SALES	7,464,315	7,371,503	(92,812)	-1.24%	31,365,337	31,457,255	91,918	0.29%	
<b>NUMBER OF CUSTOMERS (FIRM)</b>									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
11 RESIDENTIAL	91,400	91,017	(383)	-0.42%	91,507	90,654	(853)	-0.93%	
12 COMMERCIAL	4,626	4,772	146	3.16%	4,620	4,732	112	2.42%	
13 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%	
14 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%	
	0	0	0	0.00%	0	0	0	0.00%	
	0	0	0	0.00%	0	0	0	0.00%	
15 TOTAL FIRM	96,026	95,789	(237)	-0.25%	96,127	95,386	(741)	-0.77%	
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
16 INTERRUPTIBLE	14	24	10	71.43%	15	24	9	60.00%	
17 LARGE INTERRUPTIBLE	3	3	0	0.00%	3	3	0	0.00%	
18 TRANSPORTATION	28	10	(18)	-64.29%	26	10	(16)	-61.54%	
19 TOTAL INTERRUPTIBLE	45	37	(8)	-17.78%	44	37	(7)	-15.91%	
20 TOTAL CUSTOMERS	96,071	95,826	(245)	-0.26%	96,171	95,423	(748)	-0.78%	
<b>THERM USE PER CUSTOMER</b>									
21 RESIDENTIAL	15	15	0	2.81%	17	17	0	0.00%	
22 COMMERCIAL	800	768	(32)	-4.02%	818	824	6	0.73%	
23 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%	
24 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%	
25 INTERRUPTIBLE	37,402	40,723	3,321	8.88%	36,932	45,335	8,403	22.75%	
26 LARGE INTERRUPTIBLE	215,571	187,245	(28,326)	-13.14%	220,637	184,866	(35,771)	-16.21%	
27 TRANSPORTATION	43,961	77,358	33,397	0.00%	49,309	0	(49,309)	0.00%	





COMPANY:  
CITY GAS COMPANY OF FLORIDA

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

PAGE 2 OF 11

FOR THE PERIOD: APRIL 95 THROUGH MARCH 96

CURRENT MONTH: 08/95

	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM
<b>COMMODITY (Pipeline)</b>			
1 Commodity Pipeline - Scheduled FTS			
2 Commodity Pipeline - Scheduled F/S			
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
<b>SWING SERVICE</b>			
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
<b>COMMODITY OTHER</b>			
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	0		
23 No Notice Commodity Adjustment			
24 TOTAL COMMODITY (Other)	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
<b>DEMAND</b>			
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+18	Sched A-1 Line 5+2	Sched A-1 Line 32+29
<b>OTHER</b>			
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 COMP. OF FLORIDA

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

APRIL 95 Through MARCH 96

SCHEDULE A-1/R (REVISED 6/08/94) (Flex Down) PAGE 7 11

	CURRENT MONTH		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
<b>COST OF GAS PURCHASED</b>								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment				30.58				-17.47
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)				0.00				---
3 SWING SERVICE				---				---
4 COMMODITY (Other)				-15.17				-4.10
5 DEMAND (Line 32 - 29 A-1 support detail)				-41.54				-5.99
6 OTHER				-37.98				31.48
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)				0.00				0.66
8 DEMAND				---				-0.12
9				---				---
10 Second Prior Month Purchase Adj. (OPTIONAL)				---				---
11 TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	1,071,639	1,384,049	(312,410)	-22.57	7,611,781	8,018,486	(406,705)	-5.07
12 NET UNBILLED	(3,391)	0	(3,391)	ERR	(5,009)	0	(5,009)	ERR
13 COMPANY USE	1,158,181	1,381,935	(223,754)	-16.19	8,856,779	8,008,523	848,256	10.58
14 TOTAL THERM SALES								
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline) Billing Determinants Only				-10.60				-8.18
16 NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)				0.00				-2.00
17 SWING SERVICE Commodity				---				---
18 COMMODITY (Other) Commodity				-10.60				-8.18
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)				-5.85				-18.32
20 OTHER Commodity				-40.34				-3.29
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY (Pipeline)				0.00				0.65
22 DEMAND				---				---
23				---				---
24 TOTAL PURCHASES (17+18+20) - (21+23)	5,896,027	6,229,141	(533,114)	-8.56	33,710,335	29,298,850	4,411,485	15.06
25 NET UNBILLED	0	0	0	---	0	0	0	---
26 COMPANY USE	(15,261)	0	(15,261)	ERR	(85,203)	0	(85,203)	ERR
27 TOTAL THERM SALES (24-26 Estimated only)	5,171,883	6,229,141	(1,057,258)	-16.97	31,791,892	29,298,850	2,493,042	8.51
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)		0.00000	0.00694	---	0.00694	0.00000	0.00694	---
29 NO NOTICE SERVICE (2/16)	0.00000	---	0.00000	---	0.00000	---	0.00000	---
30 SWING SERVICE (3/17)				---				2.22
31 COMMODITY (Other) (4/18)	0.03757	0.08050	-0.02293	-37.80	0.06570	0.05708	0.00862	15.19
32 DEMAND (5/19)	0.39985	0.38433	0.01532	3.99	0.52557	0.38658	0.13899	35.95
33 OTHER (6/20)				---				---
<b>LESS END-USE CONTRACT</b>								
34 COMMODITY Pipeline (7/21)	0.00717	0.00717	0.00000	0.00	0.00717	0.00717	0.00000	0.00
35 DEMAND (8/22)	0.04331	0.04331	0.00000	0.00	0.04297	0.04331	-0.00034	-0.79
36 (9/23)				---				---
37 TOTAL COST (11/24)	0.18814	0.22219	-0.03405	-15.32	0.22580	0.27368	-0.04788	-17.49
38 NET UNBILLED (12/25)				---				---
39 COMPANY USE (13/26)	0.22220	0.00000	0.22220	0.00	0.05879	ERR	ERR	ERR
40 TOTAL THERM SALES (11/27)	0.20720	0.22219	-0.01499	-6.75	0.22580	0.27368	-0.04788	-17.49
41 TRUE-UP (E-2)	(0.00034)	(0.00034)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.20686	0.22185	-0.01499	-6.78	0.22393	0.27181	-0.04788	-17.62
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)	0.20784	0.22269	-0.01505	-6.78	0.22477	0.27283	-0.04806	-17.62
45 PGA FACTOR ROUNDED TO NEAREST .001	0.20800	0.22300	-0.01500	-6.73	0.22500	0.27300	-0.04800	-17.58

COMPANY:  
CITY GAS COMPANY OF FLORIDA

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2

(REVISED 8/94)

PAGE 4 OF 11

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

	CURRENT MONTH: 08/95		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST (Sch A-1 Fix down line 4+6)	755,883	891,959	136,076	15.26%	4,631,546	4,822,612	191,076	3.96%
2 TRANSP GAS COST (Sch A-1 Fix down line 1+2+3+5)	326,554	502,888	176,334	35.06%	3,033,520	3,249,156	215,636	6.64%
3 TOTAL	1,082,437	1,394,847	312,410	22.40%	7,665,066	8,071,778	406,712	5.04%
4 FUEL REVENUES (Sch A-1 Fix down line 14) (NET OF REVENUE TAX)	1,158,181	1,381,935	223,754	16.19%	8,856,779	8,008,523	(848,256)	-10.59%
5 TRUE-UP (COLLECTED) OR REFUNDED	2,550	2,550	0	0.00%	12,750	12,750	0	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,160,731	1,384,485	223,754	16.16%	8,869,529	8,021,273	(848,256)	-10.58%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	78,294	(10,362)	(88,656)	855.59%	1,204,463	(50,505)	(1,254,968)	2484.84%
8 INTEREST PROVISION-THIS PERIOD (21)	6,131	(341)	(6,472)	1897.95%	19,919	(1,108)	(21,027)	1897.74%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,206,429	(63,582)	(1,270,011)	1997.44%	76,672	(12,472)	(89,144)	714.75%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(2,550)	(2,550)	0	0.00%	(12,750)	(12,750)	0	0.00%
10a FGT - PGA refund (if applicable)	24,213	0	(24,213)	---	24,213	0	(24,213)	---
10b Refund of interim rate increase	0	0	0	---	0	0	0	---
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	1,312,517	(76,835)	(1,389,352)	1808.23%	1,312,517	(76,835)	(1,389,352)	1808.23%
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,206,429	(63,582)	(1,270,011)	1997.44%				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	1,306,386	(76,494)	(1,382,880)	1807.83%				
14 TOTAL (12+13)	2,512,815	(140,076)	(2,652,891)	1893.89%				
15 AVERAGE (50% OF 14)	1,256,408	(70,038)	(1,326,446)	1893.89%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05860	0.05860	0.00000	0.00%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05840	0.05840	0.00000	0.00%				
18 TOTAL (16+17)	0.11700	0.11700	0.00000	0.00%				
19 AVERAGE (50% OF 18)	0.05850	0.05850	0.00000	0.00%				
20 MONTHLY AVERAGE (19/12 Months)	0.00488	0.00488	-0.00000	-0.10%				
21 INTEREST PROVISION (15x20)	6,131	(341)	(6,472)	1897.95%				

\* If line 5 is a refund add to line 4  
If line 5 is a collection ( ) subtract from line 4





COMPANY: Gas Company of Florida

THEM SALES AND CUSTOMER DATA

SCHEDULE -5  
(REVISED E '93)

PAGE 7 OF 11

FOR THE PERIOD OF:

APRIL 95 Through MARCH 96

	CURRENT MONTH: 08/95		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
1 RESIDENTIAL	1,213,071	1,339,373	126,302	10.41%	7,462,334	7,499,401	37,067	0.50%
2 COMMERCIAL	3,123,141	3,866,865	743,724	23.81%	18,247,563	19,470,728	1,223,165	6.70%
3 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
4 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
5 TOTAL FIRM	4,336,212	5,206,238	870,026	20.06%	25,709,897	26,970,129	1,260,232	4.90%
<b>THERM SALES (INTERRUPTIBLE)</b>								
6 INTERRUPTIBLE	425,919	1,116,600	690,681	162.16%	2,641,824	5,468,730	2,826,906	107.01%
7 LARGE INTERRUPTIBLE	409,752	637,677	227,925	55.63%	3,057,398	2,856,063	(201,335)	-6.59%
8 TRANSPORTATION	1,405,739	713,814	(691,925)	-49.22%	6,533,840	3,836,664	(2,697,176)	-41.28%
9 TOTAL INTERRUPTIBLE	2,241,410	2,468,091	226,681	10.11%	12,233,062	12,161,455	(71,607)	-0.59%
10 TOTAL THERM SALES	6,577,622	7,674,329	1,096,707	16.67%	37,942,959	39,131,584	1,188,625	3.13%
<b>NUMBER OF CUSTOMERS (FIRM)</b>								
11 RESIDENTIAL	91,279	91,252	(27)	-0.03%	114,327	113,467	(860)	-0.75%
12 COMMERCIAL	4,640	4,799	159	3.43%	5,780	5,932	152	2.63%
13 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
14 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
15 TOTAL FIRM	95,919	96,051	132	0.14%	120,107	119,399	(708)	-0.59%
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>								
16 INTERRUPTIBLE	13	24	11	84.62%	18	30	12	66.67%
17 LARGE INTERRUPTIBLE	3	3	0	0.00%	4	4	0	0.00%
18 TRANSPORTATION	29	10	(19)	-65.52%	33	13	(20)	-60.61%
19 TOTAL INTERRUPTIBLE	45	37	(8)	-17.78%	55	47	(8)	-14.55%
20 TOTAL CUSTOMERS	95,964	96,088	124	0.13%	120,162	119,446	(716)	-0.60%
<b>THERM USE PER CUSTOMER</b>								
21 RESIDENTIAL	13	15	1	10.44%	16	17	1	6.25%
22 COMMERCIAL	673	806	133	19.71%	789	821	32	4.06%
23 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
24 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
25 INTERRUPTIBLE	32,763	46,525	13,762	42.00%	36,692	45,573	8,881	24.20%
26 LARGE INTERRUPTIBLE	136,584	212,559	75,975	55.63%	191,087	178,504	(12,583)	-6.58%
27 TRANSPORTATION	48,474	71,381	22,908	0.00%	49,499	0	(49,499)	0.00%



COMPANY:  
CITY GAS COMPA IF FLORIDA

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

APRIL 9, Through MARCH 06

	CURRENT MONTH: 09/95		DIFFERENCE		PERIOD TO DATE		DIFFERENCE:	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
<b>COST OF GAS PURCHASED</b>								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment				-37.33				-35.24
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)				-10.34				-5.21
3 SWING SERVICE				---				---
4 COMMODITY (Other)				-45.29				-45.75
5 DEMAND (Line 32 - 29 A-1 support detail)				-32.28				-28.29
6 OTHER				-44.46				11.50
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)				10.99				13.23
8 DEMAND				-6.17				-3.30
9	0	0	0	---	0	0	0	---
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	---	0	0	0	---
11 TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	1,441,344	2,455,594	(1,014,250)	-41.30	9,053,125	15,126,781	(6,073,656)	-40.15
12 NET UNBILLED	0	0	0	---	0	0	0	---
13 COMPANY USE	(4,311)	(5,348)	1,037	-19.39	(9,320)	(32,198)	22,878	-71.05
14 TOTAL THERM SALES	1,471,031	2,453,287	(982,256)	-40.04	10,327,810	15,112,534	(4,784,724)	-31.66
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline) Billing Determinants Only				-26.45				-25.79
16 NO NOTICE SERVICE RESERVATION Bil. Determinants Only (Line 29 A-1 support detail)				0.00				0.00
17 SWING SERVICE Commodity				---				---
18 COMMODITY (Other) Commodity				-26.45				-22.37
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)				-44.77				-38.86
20 OTHER Commodity				-41.67				-9.89
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY (Pipeline)				12.12				13.80
22 DEMAND				0.00				0.55
23	0	0	0	---	0	0	0	---
24 TOTAL PURCHASES (17+18+20) - (21+23)	5,179,601	6,887,916	(1,708,315)	-24.80	32,777,436	44,257,838	(11,480,400)	-25.94
25 NET UNBILLED	0	0	0	---	0	0	0	---
26 COMPANY USE	(18,230)	(15,000)	(3,230)	21.53	(103,433)	(90,000)	(13,433)	14.80
27 TOTAL THERM SALES (24-26 Estimated only)	6,185,235	6,872,916	(687,681)	-10.01	37,977,127	42,167,836	(4,190,709)	-9.94
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.00894	0.00774	-0.00080	-14.78	0.00894	0.00800	0.00094	-12.77
29 NO NOTICE SERVICE (2/16)	0.00000	---	0.00000	---	0.00000	---	0.00000	---
30 SWING SERVICE (3/17)				---				---
31 COMMODITY (Other) (4/18)	0.00852	0.03670	0.01282	22.61	0.00825	0.05647	0.00978	17.32
32 DEMAND (5/19)	0.39441	0.41424	-0.01983	-4.79	0.51145	0.41425	0.09720	23.48
33 OTHER (6/20)				---				---
<b>LESS END-USE CONTRACT</b>								
34 COMMODITY Pipeline (7/21)	0.00717	0.00724	-0.00007	-0.97	0.00717	0.00721	-0.00004	-0.55
35 DEMAND (8/22)	0.04331	0.04616	-0.00285	-6.17	0.04303	0.04474	-0.00171	-3.82
36 (9/23)	---	---	0.00000	---	---	---	0.00000	---
37 TOTAL COST (11/24)	0.27827	0.35651	-0.07824	-21.85	0.27820	0.34179	-0.06559	-19.19
38 NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000	---
39 COMPANY USE (13/26)	0.23648	0.35653	-0.12005	-33.87	0.39011	0.35776	-0.26765	-74.81
40 TOTAL THERM SALES (11/27)	0.23533	0.35729	-0.12426	-34.78	0.27820	0.34179	-0.06559	-19.19
41 TRUE-UP (E-2)	(0.00034)	(0.00034)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.23269	0.35695	-0.12426	-34.81	0.27433	0.33992	-0.06559	-19.30
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)	0.23356	0.35629	-0.12473	-34.81	0.27536	0.34120	-0.06584	-19.30
45 PGA FACTOR ROUNDED TO NEAREST .001	0.23400	0.35800	-0.12400	-34.64	0.27500	0.34100	-0.06600	-19.35

COMPANY:  
CITY GAS COMPANY OF FLORIDA

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

FOR THE PERIOD: APRIL 95 THROUGH MARCH 96

CURRENT MONTH: 09/95

	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM
<b>COMMODITY (Pipeline)</b>			
1 Commodity Pipeline - Scheduled FTS	[REDACTED]	[REDACTED]	[REDACTED]
2 Commodity Pipeline - Scheduled ITS	[REDACTED]	[REDACTED]	[REDACTED]
3 No Notice Commodity Adjustment	[REDACTED]	[REDACTED]	[REDACTED]
4 Commodity Adjustments	[REDACTED]	[REDACTED]	[REDACTED]
5 Commodity Adjustments	[REDACTED]	[REDACTED]	[REDACTED]
6 Commodity Adjustments	[REDACTED]	[REDACTED]	[REDACTED]
7	[REDACTED]	[REDACTED]	[REDACTED]
8 TOTAL COMMODITY (Pipeline)	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
<b>SWING SERVICE</b>			
9 Swing Service Scheduled	[REDACTED]	[REDACTED]	[REDACTED]
10 Alert Day Volumes - FGT	[REDACTED]	[REDACTED]	[REDACTED]
11 Operational Flow Order Volumes - FGT	[REDACTED]	[REDACTED]	[REDACTED]
12 Less Alert Day Volumes Direct Billed to Others	[REDACTED]	[REDACTED]	[REDACTED]
13 Operating Account Balancing	[REDACTED]	[REDACTED]	[REDACTED]
14 Other - Net market delivery imbalance	[REDACTED]	[REDACTED]	[REDACTED]
15	[REDACTED]	[REDACTED]	[REDACTED]
16 TOTAL SWING SERVICE	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS	[REDACTED]	[REDACTED]	[REDACTED]
18 Commodity Other - Scheduled ITS	[REDACTED]	[REDACTED]	[REDACTED]
19 Imbalance Cashout - FGT	[REDACTED]	[REDACTED]	[REDACTED]
20 Imbalance Cashout - Other Shippers	[REDACTED]	[REDACTED]	[REDACTED]
21 Imbalance Cashout - Transporting Cust.	[REDACTED]	[REDACTED]	[REDACTED]
22 Commodity Adjustment	[REDACTED]	[REDACTED]	[REDACTED]
23 No Notice Commodity Adjustment	[REDACTED]	[REDACTED]	[REDACTED]
24 TOTAL COMMODITY (Other)	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement	[REDACTED]	[REDACTED]	[REDACTED]
26 Less Relinquished to End-Users	[REDACTED]	[REDACTED]	[REDACTED]
27 Less Relinquished Off System	[REDACTED]	[REDACTED]	[REDACTED]
28 Other - Firm winter supply	[REDACTED]	[REDACTED]	[REDACTED]
29 Demand - No Notice	[REDACTED]	[REDACTED]	[REDACTED]
30 Revenue Sharing - FGT	[REDACTED]	[REDACTED]	[REDACTED]
31 Other - Storage Demand	[REDACTED]	[REDACTED]	[REDACTED]
32 TOTAL DEMAND	Sched A-1 Line 19 & 20	Sched A-1 Line 5 & 2	Sched A-1 Line 32 & 29
<b>OTHER</b>			
33 Other - Monthly purchase from Peoples Gas	[REDACTED]	[REDACTED]	[REDACTED]
34 Peak Shaving	[REDACTED]	[REDACTED]	[REDACTED]
35 Storage withdrawal	[REDACTED]	[REDACTED]	[REDACTED]
36 Other	[REDACTED]	[REDACTED]	[REDACTED]
37 Other	[REDACTED]	[REDACTED]	[REDACTED]
38 Other	[REDACTED]	[REDACTED]	[REDACTED]
39 Other	[REDACTED]	[REDACTED]	[REDACTED]
40 TOTAL OTHER	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33



COMPANY: CITY GAS COMP, 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  
(REVISED 6/08/95)  
(Flex Down) PAGE 3 OF 11

APRIL 95 Through MARCH 96

	CURRENT MONTH:		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A) ACTUAL	(B) ORG. EST.	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %
<b>COST OF GAS PURCHASED</b>								
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment				-19.61				-17.82
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)				0.00				---
3 SWING SERVICE				-5.58				-4.35
4 COMMODITY (Other)				19.22				-2.92
5 DEMAND (Line 32 - 29 A-1 support detail)				-40.14				19.60
6 OTHER				0		0		0
<b>LESS END-USE CONTRACT</b>				0.00				0.55
7 COMMODITY (Pipeline)			0	0.00				-0.10
8 DEMAND			0	---		0		---
9			0	---		0		---
10 Second Prior Month Purchase Adj. (OPTIONAL)				---				---
11 TOTAL COST (1+2+3+4+5+6+10) - (7+8+9)	1,441,344	1,424,688	16,656	1.17	9,053,125	9,443,174	(390,049)	-4.13
12 NET UNBILLED	(4,311)	0	(4,311)	ERR	(9,320)	0	(9,320)	ERR
13 COMPANY USE	1,471,031	1,422,614	48,417	3.40	10,327,810	9,431,137	896,673	9.51
14 TOTAL THERM SALES								
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline) Billing Determinants Only				-16.51				-7.94
16 NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)				0.00				-1.70
17 SWING SERVICE Commodity				---				---
18 COMMODITY (Other) Commodity				-16.51				-7.94
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)				15.77				-14.24
20 OTHER Commodity				-41.67				-9.69
<b>LESS END-USE CONTRACT</b>				0.00				0.55
21 COMMODITY (Pipeline)				0.00				0.55
22 DEMAND				---		0		---
23	5,179,601	6,024,452	(844,851)	-14.02	40,014,936	35,323,302	4,691,634	13.28
24 TOTAL PURCHASES (17+18+20) - (21+23)	0	0	0	---	0	0	0	---
25 NET UNBILLED	(18,230)	0	(18,230)	ERR	(103,433)	0	(103,433)	ERR
26 COMPANY USE	6,185,235	6,024,452	160,783	2.67	37,977,127	35,323,302	2,653,825	7.51
27 TOTAL THERM SALES (24-26 Estimated only)								
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.00694	0.00000	0.00694	---	0.00694	0.00000	0.00694	---
29 NO NOTICE SERVICE (2/16)	0.00000	---	0.00000	---	0.00000	---	0.00000	---
30 SWING SERVICE (3/17)				13.08				3.91
31 COMMODITY (Other) (4/18)	0.00000	0.05832	0.00174	2.98	0.06479	0.05723	0.00756	13.21
32 DEMAND (5/19)	0.39441	0.38433	0.01008	2.62	0.51145	0.38620	0.12525	32.43
33 OTHER (6/20)								
<b>LESS END-USE CONTRACT</b>				0.00				0.00
34 COMMODITY Pipeline (7/21)	0.00717	0.00717	0.00000	0.00	0.00717	0.00717	0.00000	0.00
35 DEMAND (8/22)	0.04331	0.04331	0.00000	0.00	0.04303	0.04331	-0.00028	-0.65
36 (9/23)	---	---	0.00000	---	---	---	0.00000	---
37 TOTAL COST (11/24)	0.27827	0.23648	0.04179	17.67	0.22624	0.26734	-0.04110	-15.37
38 NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000	---
39 COMPANY USE (13/26)	0.23648	0.00000	0.23648	0.00	0.09011	ERR	ERR	ERR
40 TOTAL THERM SALES (11/27)	0.23303	0.23648	-0.00345	-1.46	0.22624	0.26734	-0.04110	-15.37
41 TRUE-UP (E-2)	(0.00034)	(0.00034)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	0.23269	0.23614	-0.00345	-1.46	0.22437	0.26547	-0.04110	-15.48
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)	0.23356	0.23704	-0.00348	-1.47	0.22521	0.26547	-0.04126	-15.48
45 PGA FACTOR ROUNDED TO NEAREST 001	0.23400	0.23700	-0.00300	-1.27	0.22500	0.26600	-0.04100	-15.41

COMPANY:  
CITY GAS COMPANY OF FLORIDA

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEMATIC A-2  
(REVISED 10/08/94)  
PAGE 4 OF 11

(\*\* REVISED 10/31/95 \*\*,  
APRIL 95 Through MARCH 96  
FOR THE PERIOD OF:

	CURRENT MONTH: 09/95		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST (Sch A-1 Fx down line 4+6)	915,704	971,214	55,510	5.72%	5,547,250	5,793,836	246,586	4.26%
2 TRANSP GAS COST (Sch A-1 Fx down line 1+2+3+5)	536,089	463,923	(72,166)	-15.56%	3,569,609	3,713,079	143,470	3.86%
3 TOTAL	1,451,793	1,435,137	(16,656)	-1.16%	9,116,859	9,506,915	390,056	4.10%
4 FUEL REVENUES (Sch A-1 Fx down line 14) (NET OF REVENUE TAX)	1,471,031	1,422,614	(48,417)	-3.40%	10,327,810	9,431,137	(896,673)	-9.51%
5 TRUE-UP (COLLECTED) OR REFUNDED	2,550	2,550	0	0.00%	15,300	15,300	0	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,473,581	1,425,164	(48,417)	-3.40%	10,343,110	9,446,437	(896,673)	-9.49%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	21,788	(9,973)	(31,761)	318.47%	1,226,251	(60,478)	(1,286,729)	2127.60%
8 INTEREST PROVISION - THIS PERIOD (21)	6,492	(408)	(6,900)	1691.18%	26,411	(1,516)	(27,927)	1842.15%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,312,517	(76,835)	(1,389,352)	1808.23%	76,672	(12,472)	(89,144)	714.75%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(2,550)	(2,550)	0	0.00%	(15,300)	(15,300)	0	0.00%
10a FGT - PGA refund (if applicable)	0	0	0	---	24,213	0	(24,213)	---
10b Refund of interim rate increase	0	0	0	---	0	0	0	---
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	1,338,247	(83,766)	(1,422,013)	1590.82%	1,338,247	(89,766)	(1,428,013)	1590.82%
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,312,517	(76,835)	(1,389,352)	1808.23%				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	1,331,755	(89,358)	(1,421,113)	1590.36%				
14 TOTAL (12+13)	2,644,272	(166,193)	(2,810,465)	1691.09%				
15 AVERAGE (50% OF 14)	1,322,136	(83,097)	(1,405,233)	1691.08%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05840	0.05840	0.00000	0.00%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05940	0.05940	0.00000	0.00%				
18 TOTAL (16+17)	0.11780	0.11780	0.00000	0.00%				
19 AVERAGE (50% OF 18)	0.05890	0.05890	0.00000	0.00%				
20 MONTHLY AVERAGE (19/12 Months)	0.00491	0.00491	-0.00000	-0.04%				
21 INTEREST PROVISION (15x20)	6,492	(408)	(6,900)	1691.18%				

\* If line 5 is a refund add to line 4  
If line 5 is a collection ( ) subtract from line 4





COMPANY:

Gas Company of Florida

## THERM SALES AND CUSTOMER DATA

SCHEDULE -5  
(REVISED 8/93)

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

PAGE 7 OF 11

	CURRENT MONTH: 09/95		DIFFERENCE		TOTAL THERMS SALES		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>								
1 RESIDENTIAL	1,533,142	1,403,128	(130,014)	-8.48%	8,995,476	8,902,529	(92,947)	-1.03%
2 COMMERCIAL	3,483,777	4,005,288	521,511	14.97%	21,731,340	23,476,016	1,744,676	8.03%
3 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
4 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
5 TOTAL FIRM	5,016,919	5,408,416	391,497	7.80%	30,726,816	32,378,545	1,651,729	5.38%
<b>THERM SALES (INTERRUPTIBLE)</b>								
6 INTERRUPTIBLE	639,589	1,045,181	405,592	63.41%	3,281,413	6,513,911	3,232,498	98.51%
7 LARGE INTERRUPTIBLE	528,728	419,319	(109,409)	-20.69%	3,586,126	3,275,382	(310,744)	-8.67%
8 TRANSPORTATION	1,386,565	646,943	(739,622)	-53.34%	7,920,405	4,483,607	(3,436,798)	-43.39%
9 TOTAL INTERRUPTIBLE	2,554,882	2,111,443	(443,439)	-17.36%	14,787,944	14,272,898	(515,046)	-3.48%
10 TOTAL THERM SALES	7,571,801	7,519,859	(51,942)	-0.69%	45,514,760	46,651,443	1,136,683	2.50%
<b>NUMBER OF CUSTOMERS (FIRM)</b>								
					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
11 RESIDENTIAL	91,156	91,486	330	0.36%	137,116	136,338	(778)	-0.57%
12 COMMERCIAL	4,626	5,828	1,202	25.98%	6,936	7,389	453	6.53%
13 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
14 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
	0	0	0	0.00%	0	0	0	0.00%
15 TOTAL FIRM	95,782	97,314	1,532	1.60%	144,052	143,727	(325)	-0.23%
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>								
					AVG. NO. OF CUSTOMERS PERIOD TO DATE			
16 INTERRUPTIBLE	17	24	7	41.18%	22	36	14	63.64%
17 LARGE INTERRUPTIBLE	3	3	0	0.00%	5	5	0	0.00%
18 TRANSPORTATION	25	10	(15)	-60.00%	39	15	(24)	-61.54%
19 TOTAL INTERRUPTIBLE	45	37	(8)	-17.78%	66	56	(10)	-15.15%
20 TOTAL CUSTOMERS	95,827	97,351	1,524	1.59%	144,118	143,783	(335)	-0.23%
<b>THERM USE PER CUSTOMER</b>								
21 RESIDENTIAL	17	15	(1)	-8.81%	16	16	0	0.00%
22 COMMERCIAL	753	687	(66)	-8.74%	783	794	11	1.40%
23 COMMERCIAL LARGE VOL. 1	0	0	0	0.00%	0	0	0	0.00%
24 COMMERCIAL LARGE VOL. 2	0	0	0	0.00%	0	0	0	0.00%
25 INTERRUPTIBLE	37,623	43,549	5,926	15.75%	37,289	45,235	7,946	21.31%
26 LARGE INTERRUPTIBLE	176,243	139,773	(36,470)	-20.69%	179,306	163,769	(15,537)	-8.67%
27 TRANSPORTATION	55,463	64,694	9,232	0.00%	50,772	0	(50,772)	0.00%

