

990003-GU
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M E M O R A N D U M

11/29/99 ✓

December 9, 199

DECLASSIFIED

- TO: DIVISION OF APPEALS
- DIVISION OF AUDITING AND FINANCIAL ANALYSIS
- DIVISION OF COMMUNICATIONS
- DIVISION OF ELECTRIC AND GAS
- DIVISION OF RESEARCH
- DIVISION OF WATER AND WASTEWATER
- DIVISION OF LEGAL SERVICES

FROM: DIVISION OF RECORDS AND REPORTING (SANDERS)

RE: CONFIDENTIALITY OF CERTAIN INFORMATION

DOCUMENT NO: 2565-97

DESCRIPTION: Portions of staff audit workpapers of PGA
audit for 12-month ending 9/97.

SOURCE: Florida Public Utilities Company.

DOCKET NO. 970003-GU

The above material was received with a request for confidentiality (attached). Please prepare a recommendation for the attorney assigned to the case by completing the section below and forwarding a copy of this memorandum, together with a brief memorandum supporting your recommendation, to the attorney. Copies of your recommendation should also be provided to the Division of Records and Reporting and to the Division of Appeals.

Please read each of the following and check if applicable.

The document(s) is (are), in fact, what the utility asserts it (them) to be.

The utility has provided enough details to perform a reasoned analysis of its request.

Invoice Date	Invoice No	Contract No	Amount
October			
10/31/96	13739	5009	\$127,071.69
10/31/96	12727	3624	\$103,923.42
11/10/96	13910	5009	\$13,667.53
11/10/96	13907	3624	\$3,139.66
LG&E Natural marketing	199610-100299		\$263,377.41
Amoco	18873	157115	\$288,991.75
Tarzon Natural Gas	98100928		\$121,779.40
Credit Imbalance-EPUC			(\$4,548.86)
Per Invoices			\$919,404.20
Per Schedule A1			\$919,404.00
Difference Due to Rounding			\$0.20
November 1996			
11/30/96	14196	5009	\$333,615.61
11/30/96	14197	3624	\$231,437.58
12/10/96	14404	5009	\$12,244.92
12/10/96	14393	3624	\$8,113.84
LG&E Natural marketing	199611-00310		\$424,133.70
Amoco	18544	157115	\$504,358.75
Par Energy	SR98110909	N/A	\$76,000.00
Nor Energy Services	11-0016130		\$16,767.00
Par Energy	SR98110909	N/A	\$9,450.00
Scanna Energy marketing	9811-0020	N/A	\$5,300.00
Per Invoices			\$1,650,221.40
Per Schedule A1			\$1,650,221.00
Difference Due to Rounding			\$0.40
December 1996			
12/31/96	14580	5009	\$368,577.81
12/31/96	14569	3624	\$248,009.63
1/10/97	14743	5009	\$11,190.04
1/10/97	14734	3624	\$11,613.09
LG&E Natural marketing	199612-00319		\$755,017.26
Amoco	20218	157115	\$953,441.25
Par Energy	SR98120801	N/A	\$115,940.00
Vector Gas Marketing	199612-48248	FPU S-01	\$67,780.00
Scanna Energy marketing	9812-0021	N/A	\$10,240.00
Per Invoices			\$2,544,789.68
Per Schedule A1			\$2,544,790.00
Difference Due to Rounding			(\$0.32)

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A B C D E F

Company: FPUC
 Title: Purchased Gas Cost
 Auditor: Raymond Grant
 Workpaper: 43
 Date: 11-14-96

	Invoice Date	Invoice No	Contract No	Amount
January 1997				
FGT CO	1/31/97	14985	5009	\$368,701.92
FGT CO	1/31/97	14974	3624	\$248,003.63
FGT CO	2/10/97	15453	5009	\$13,692.33
FGT CO	2/10/97	15442	3624	\$11,649.18
LG&E Natural marketing	2/7/97	199701-0004 T-01	157115	\$840,104.37
Amoco	2/11/97	20218		\$1,040,930.39
Noram Energy Services	2/6/97	01-7017283		\$121,458.00
Noram Energy Services	2/6/97	01-7017342		\$9,600.00
Texaco natural Gas	2/7/97	97010644	N/A	\$61,810.00
Texaco Credit Imbalance	1/9/97	1655973	N/A	(\$133.64)
Per Invoices				\$2,715,816.18
Per Schedule A1				\$2,715,816.00
Difference Due to Rounding				\$0.18
February 1997				
FGT CO	2/28/97	15677	5009	\$327,731.86
FGT CO	2/28/97	15666	3624	\$224,003.26
FGT CO	3/10/97	15862	5009	\$9,282.78
FGT CO	3/10/97	15851	3624	\$10,519.81
Enron Corp Shipper Refund Ck. 467	2/6/97	15320		(\$1,661.98)
LG&E Natural marketing	3/10/97	199702-0000 T-01	157115	\$545,447.00
Amoco	3/12/97	21433		\$596,645.71
Noram Energy Services	3/12/97	02-7032524		\$78,680.50
Pen Energy	3/7/97	SR97020945		\$17,220.00
Natural Gas Clearing House	3/5/97	103516	92111110	\$5,634.20
LG&E Credit Imbalance 8/96	2/4/97		N/A	(\$3,137.92)
Noran Energy Svc. Credit Imbalance 6/96	10/14/96		N/A	(\$906.20)
Per Invoices				\$1,809,458.17
Per Schedule A1				\$1,809,460.00
Difference Due to Rounding				\$1.48

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A B C D E F

Company: FPUC
 Title: Purchased Gas Cost
 Auditor: Raymond Grant
 Workpaper: 43
 Date: 11-14-96

	Invoice Date	Invoice No	Contract No	Amount
March 1997				
FGT CO	3/31/97	16123	5009	\$396,460.06
FGT CO	3/31/97	16112	3624	\$267,128.70
FGT CO	4/10/97	16366	5009	\$10,317.90
FGT CO	4/10/97	16355	3624	\$5,088.55
FGT CO For 9/96	4/10/97	16305		\$2,756.16
FGT CO For 8/96	3/31/97	16070		\$14,075.36
Enron Imbalance cash-Out 1/31/97	3/11/97	14922		(\$4,942.47)
Enron Imbalance cash-Out 11/96	3/11/97	14100		(\$12,739.70)
LG&E Natural marketing	4/7/97	199703-0012 T-01	157115	\$361,188.76
Amoco	4/9/97	21975		\$378,338.75
vasstar gas Marketing	4/10/97	199703-10628		\$52,390.00
Pan Energy Credit Imbalance 7/96	12/96	SR97020945		(\$9,787.89)
Per Invoices				\$1,458,274.18
Per Schedule A1				\$1,458,274.00
Difference Due to Rounding				\$0.18
April 1997				
FGT CO	4/30/97	16708	5009	\$397,166.54
FGT CO	4/30/97	16698	3624	\$258,511.64
FGT CO	5/10/97	16656	5009	\$12,743.76
FGT CO	5/10/97	16955	5002	(\$131.03)
FGT CO	5/10/97	16945	3624	\$3,644.85
Enron Imbalance cash-Out	4/14/97	16583		(\$15,549.92)
Amoco	5/9/97	22510	157115	\$309,875.76
LG&E Natural marketing	5/7/97	199704-0016 T-01		\$306,860.20
vasstar Gas Marketing	5/9/97	199704-0013 T-01		\$67,662.00
Union Oil Company of California	5/9/97	199704-001037		\$17,248.00
Noram Energy Company	5/12/97	04-7035130		\$17,348.00
CNG -Inv. Fot FGT Correction 8/93	3/20/97			\$25,548.54
Per Invoices				\$1,402,926.34
Per Schedule A1				\$1,402,926.00
Difference Due to Rounding				\$0.34
May 1997				
FGT CO	5/31/97	17217	5009	\$123,768.68
FGT CO	5/31/97	17207	3624	\$113,233.84
FGT CO	6/10/97	17478	5009	\$6,128.85
FGT CO	6/10/97	17467	3624	\$1,643.33
FGT CO	6/10/97	17477	5002	(\$139.08)
Enron Imbalance cash-Out	5/10/97	17143		(\$12,783.06)
Amoco	6/10/97	23062	157115	\$413,826.76
LG&E Natural marketing	6/9/97	199705-0023 T-01		\$294,972.77
Texaco natural gas	6/5/97	97050424		\$25,627.50
Union Oil Company of California	6/9/97	199705-0048		\$3,820.50
Noram Energy Company	6/10/97	05-7036194		\$22,095.00
Natural Gas Clearing House	5/29/97	12112859gs36		(\$4,136.78)
Per Invoices				\$988,058.31
Per Schedule A1				\$988,058.00
Difference Due to Rounding				\$0.31

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Company: FPUC
 Title: Purchased Gas Cost
 Auditor: Raymond Grant
 Workpaper: 43
 Date: 11-14-96

	Invoice Date	Invoice No	Contract No	Amount
June 1997				
FGT CO	6/30/97	17767	5009	\$118,276.14
FGT CO	6/30/97	17757	3624	\$109,581.14
FGT CO	7/10/97	17943	5009	\$5,959.28
FGT CO	7/10/97	17922	3624	\$1,598.65
FGT CO	7/10/97	17932	5002	(\$86.99)
FGT CO-Net Receipt Imbalance	6/30/97	17707		\$1,007.44
Enron Corp Imbalance	6/9/97	17393		(\$18,378.55)
Amoco	7/10/97	23619	157115	\$365,844.25
LG&E Natural marketing	7/8/97	199706-0020 T-01		\$283,118.85
Texaco Natural Gas	7/7/97	97060417		\$56,453.81
Duke Energy	7/10/97	SR97060448		\$14,591.00
Noram Energy Company	6/11/97	06-7036858		\$370.80
Central Florida Gas Co. -Cash Imbalance	5/15/97			\$25,051.73
Natural Gas Clearing House-Cash Out	10/96	12112859gs38		(\$2,852.70)
Natural Gas Clearing House-Cash Out	10/96	12112859gs39		(\$29,541.93)

Per Invoices \$950,994.92
 Per Schedule A1 \$950,994.92

Difference Due to Rounding

	Invoice Date	Invoice No	Contract No	Amount
July 1997				
FGT CO	7/31/97	18140	5009	\$123,148.68
FGT CO	7/31/97	18130	3624	\$113,233.84
FGT CO	8/10/97	18381	5009	\$6,345.38
FGT CO	8/10/97	18370	3624	\$1,600.39
FGT CO	8/10/97	18380	5002	(\$259.39)
Enron Corp Credit Imbalance	4/30/97	16873		(\$2,134.88)
Amoco	8/9/97	24179	157115	\$347,555.02
LG&E Natural marketing	8/11/97	199707-0017 T-01		\$284,231.81
LG&E Natural marketing Cash Imbalance	7/17/97	199706-00305		(\$3,630.80)
LG&E Natural marketing Cash Imbalance	7/17/97	199704-00489		(\$1,029.50)
Coral Energy Resources	7/97			\$39,060.00
Texaco Natural Gas	8/6/97			\$8,895.00
Texaco Natural Gas	8/6/97			(\$1,982.03)
Texaco Natural Gas	7/24/97			(\$1,134.91)
Engage Energy	8/12/97			\$8,580.00
Duke Energy	8/10/97	SR. 97070671		\$3,375.00
Infinite Energy Inc	7/3/97			(\$10,817.28)
Unocal	7/10/97			(\$290.40)
Enron Sabine Pass				

Per Invoices \$894,745.95
 Per Schedule A1 \$894,745.00

Difference Due to Rounding

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see 11/18/97

Company:	FPUC
Title:	Purchased Gas Cost
Auditor:	Raymond Grant
Workpaper:	43
Date:	11-14-96

	Invoice Date	Invoice No	Contract No	Amount
Aug. 97				
FGT CO	8/31/97	18659	5009	\$121,908.68
FGT CO	8/31/97	18649	3624	\$113,233.84
FGT CO	9/10/97	18922	5009	\$4,682.06
FGT CO	9/10/97	18911	3624	\$1,651.93
FGT CO	9/10/97	18921	5002	(\$47.50)
FGT CO-Net Receipt Imbalance	8/31/97	18828		\$24,542.19
Enron Corp Credit Imbalance	8/18/97	18306		(\$3,785.06)
Amoco	9/10/97	24724	157115	\$335,898.25
LG&E Natural marketing	9/9/97	199706-0020 T-01		\$267,528.90
Highland Energy Company	9/11/97			\$82,452.00
Infinite Energy- Cash Imbalance 6/97	7/24/97	12112859GS43		(\$1,436.60)
Enron sabine pass				
				\$916,426.67
Per Schedule A1				\$916,426.00
Difference Due To Rounding				\$0.67

Sept Aug. 97				
FGT CO	9/30/97	19257	5009	\$126,031.14
FGT CO	9/30/97	19247	3624	109581.14
FGT CO	10/10/97	19452	5009	\$4,596.21
FGT CO	10/10/97	19441	3624	\$1,598.64
FGT CO	10/10/97	19451	5002	(\$118.22)
Enron Corp Credit Imbalance	8/21/97	18885		(\$24,412.74)
Amoco	10/9/97	025278	157115	\$389,122.44
LG&E Natural Marketing	10/10/97	199706-0029 T-01		\$303,860.00
Paseo Energy Marketing			20282	\$43,011.80
Texaco Natural Gas	10/9/97	97090359		\$35,244.00
Duke Energy	10/10/97	SR97060714		\$2,810.00
Highland Energy Company	10/3/97	Aug 97		\$723.33
Duke Energy - Imbalance	9/5/97	09039717325		(\$173.25)
Natural Gas Clearinghouse	9/8/97	12112859GS49		(\$12,332.25)
Enron sabine pass				
				\$979,342.34
Per Schedule A1				\$979,342.00
Difference Due To Rounding				\$0.34

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