

M E M O R A N D U M

January 12, 1998

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000003-GU
1/28/00 ✓

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

DECLASSIFIED

FROM: DIVISION OF RECORDS AND REPORTING (SANDERS)

RE: CONFIDENTIALITY OF CERTAIN INFORMATION

DOCUMENT NO: 00550-98

DESCRIPTION: Schedules E-3 (filing appears to have non confidential material included)

SOURCE: City Gas of Florida

DOCKET NO: 000003-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.

00550-98

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: APRIL 98 Through MARCH 99

COST OF GAS PURCHASED	PROJECTION												TOTAL
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	
1 COMMODITY (Pipeline)	\$26,661	\$24,535	\$23,419	\$24,413	\$23,720	\$23,483	\$25,092	\$25,617	\$27,549	\$34,819	\$32,914	\$31,452	\$328,954
2 NO NOTICE RESERVATION	\$12,465	\$9,660	\$9,349	\$9,660	\$9,660	\$9,349	\$10,304	\$24,182	\$24,988	\$24,988	\$22,570	\$24,988	\$192,765
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$1,579,851	\$1,429,866	\$1,364,858	\$1,422,804	\$1,385,881	\$1,376,007	\$1,492,970	\$1,730,662	\$1,955,419	\$2,498,892	\$2,271,869	\$2,068,818	\$20,576,375
5 DEMAND	\$972,845	\$746,411	\$722,333	\$746,411	\$746,411	\$722,333	\$797,976	\$1,308,339	\$1,351,950	\$1,351,950	\$1,221,116	\$1,351,950	\$12,040,024
6 OTHER	\$8,264	\$5,359	\$5,201	\$4,336	\$4,552	\$4,032	\$4,253	\$1,699	\$4,144	\$4,423	\$4,647	\$8,449	\$59,359
LESS END-USE CONTRACT													
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$2,600,086	\$2,215,831	\$2,125,160	\$2,207,625	\$2,170,204	\$2,135,183	\$2,330,595	\$3,090,498	\$3,364,051	\$3,913,073	\$3,553,116	\$3,485,655	\$33,191,077
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	(\$6,159)	(\$5,707)	(\$5,734)	(\$5,716)	(\$5,782)	(\$5,752)	(\$5,871)	(\$7,632)	(\$7,718)	(\$7,104)	(\$6,823)	(\$7,001)	(\$76,698)
14 THERM SALES REVENUES	\$2,593,928	\$2,210,124	\$2,119,426	\$2,201,909	\$2,164,422	\$2,129,431	\$2,324,724	\$3,082,866	\$3,356,333	\$3,905,968	\$3,546,293	\$3,478,654	\$33,114,078
THERMS PURCHASED													
15 COMMODITY (Pipeline)	6,317,886	5,813,882	5,549,557	5,785,167	5,620,786	5,559,850	5,945,954	6,070,367	6,528,291	8,250,916	7,799,606	7,453,044	76,695,306
16 NO NOTICE RESERVATION	1,500,000	1,162,500	1,125,000	1,162,500	1,162,500	1,125,000	1,240,000	2,910,000	3,007,000	3,007,000	2,716,000	3,007,000	23,124,500
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other)	6,317,886	5,813,882	5,549,557	5,785,167	5,620,786	5,559,850	5,945,954	6,070,367	6,528,291	8,250,916	7,799,606	7,453,044	76,695,306
19 DEMAND	15,997,800	13,354,490	12,923,700	13,354,490	13,354,490	12,923,700	14,539,000	23,705,100	24,495,270	24,495,270	22,124,760	24,495,270	215,763,340
20 OTHER	14,624	10,228	9,833	8,603	9,404	8,330	8,786	3,463	10,019	11,234	11,234	14,976	120,734
LESS END-USE CONTRACT													
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (+17+18+20)-(21+23)	6,332,510	5,824,110	5,559,390	5,793,770	5,630,190	5,568,180	5,954,740	6,073,830	6,538,310	8,262,150	7,810,840	7,468,020	76,816,040
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(180,000)
27 TOTAL THERM SALES (24-26)	6,317,510	5,809,110	5,544,390	5,778,770	5,615,190	5,553,180	5,939,740	6,058,830	6,523,310	8,247,150	7,795,840	7,453,020	76,636,040
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.00422	0.00422	0.00422	0.00422	0.00422	0.00422	0.00422	0.00422	0.00422	0.00422	0.00422	0.00422	0.00422
29 NO NOTICE RESERVATION (2/16)	0.00831	0.00831	0.00831	0.00831	0.00831	0.00831	0.00831	0.00831	0.00831	0.00831	0.00831	0.00831	0.00831
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31 COMMODITY (Other) (4/18)	0.25006	0.24594	0.24594	0.24594	0.24556	0.24749	0.25109	0.28510	0.29953	0.30262	0.29128	0.27758	0.26828
32 DEMAND (5/19)	0.06081	0.05589	0.05589	0.05589	0.05589	0.05589	0.05489	0.05519	0.05519	0.05519	0.05519	0.05519	0.05580
33 OTHER (6/20)	0.56512	0.52394	0.52893	0.50402	0.48406	0.48401	0.48407	0.49057	0.41362	0.39375	0.41364	0.56415	0.49165
LESS END-USE CONTRACT													
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36 (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST (11/24)	0.41059	0.38046	0.38226	0.38103	0.38546	0.38346	0.39138	0.50882	0.51451	0.47361	0.45490	0.46674	0.43269
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39 COMPANY USE (13/26)	0.41059	0.38046	0.38226	0.38103	0.38546	0.38346	0.39138	0.50882	0.51451	0.47361	0.45490	0.46674	0.43269
40 TOTAL THERM SALES (11/27)	0.41157	0.38144	0.38330	0.38202	0.38649	0.38450	0.39237	0.51008	0.51570	0.47448	0.45577	0.46768	0.43310
41 TRUE-UP (E-2)	0.00061	0.00061	0.00061	0.00061	0.00061	0.00061	0.00061	0.00061	0.00061	0.00061	0.00061	0.00061	0.00061
42 TOTAL COST OF GAS (40+41)	0.41218	0.38205	0.38391	0.38264	0.38710	0.38511	0.39299	0.51069	0.51631	0.47509	0.45638	0.46830	0.43371
43 REVENUE TAX FACTOR	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.41373	0.38349	0.38536	0.38408	0.38858	0.38656	0.39446	0.51262	0.51825	0.47688	0.45810	0.47006	0.43534
45 PGA FACTOR ROUNDED TO NEAREST .001	0.414	0.383	0.385	0.384	0.389	0.387	0.394	0.513	0.518	0.477	0.458	0.470	0.435

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FPSC-RECORDS/REPORTING

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FPSC-RECORDS/REPORTING

REVISED ESTIMATE FOR THE PROJECTED PERIOD: APRIL 97 Through MARCH 98

COST OF GAS PURCHASED	ACTUAL											REVISED PROJECTION		
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL	
1 COMMODITY (Pipeline)	\$59,620	\$9,245	\$27,844	\$29,143	\$28,399	\$23,808	\$31,023	\$20,457	\$25,299	\$32,620	\$30,101	\$29,122	\$346,682	
2 NO NOTICE RESERVATION	\$10,335	\$9,660	\$9,349	\$9,660	\$9,660	\$9,349	\$10,304	\$24,182	\$24,988	\$24,988	\$22,570	\$24,988	\$190,033	
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4 COMMODITY (Other)	\$1,221,500	\$1,029,850	\$1,433,870	\$1,054,871	\$1,570,549	\$1,331,303	\$1,949,459	\$1,586,541	\$1,685,694	\$2,285,819	\$2,035,107	\$1,843,056	\$19,027,619	
5 DEMAND	\$1,087,103	\$913,021	\$692,245	\$748,043	\$759,373	\$735,294	\$810,921	\$1,318,346	\$1,351,950	\$1,351,950	\$1,221,116	\$1,351,950	\$12,341,312	
6 OTHER	\$4,977	\$5,595	\$5,129	\$4,417	\$4,232	\$3,842	\$4,563	\$5,329	\$4,144	\$4,423	\$4,647	\$8,449	\$59,747	
LESS END-USE CONTRACT														
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$2,383,535	\$1,967,371	\$2,168,437	\$1,846,134	\$2,372,213	\$2,103,596	\$2,806,270	\$2,954,855	\$3,092,075	\$3,699,801	\$3,313,541	\$3,257,566	\$31,965,394	
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13 COMPANY USE	(\$6,455)	(\$6,264)	(\$5,868)	(\$4,478)	(\$4,421)	(\$4,614)	(\$4,807)	(\$3,069)	(\$7,830)	(\$7,176)	(\$6,700)	(\$7,183)	(\$68,865)	
14 THERM SALES REVENUES	\$2,675,508	\$3,224,385	\$3,115,943	\$2,786,111	\$2,987,719	\$2,926,410	\$2,631,030	\$3,222,946	\$3,084,245	\$3,692,625	\$3,306,841	\$3,250,383	\$36,904,146	
THERMS PURCHASED														
15 COMMODITY (Pipeline)	12,338,549	9,644,611	12,092,920	12,703,780	12,129,650	10,036,640	8,570,380	7,062,780	5,995,071	7,729,936	7,132,966	6,901,024	112,338,307	
16 NO NOTICE RESERVATION	1,500,000	1,162,500	1,125,000	1,162,500	1,162,500	1,125,000	1,240,000	2,910,000	3,007,000	3,007,000	2,716,000	3,007,000	23,124,500	
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	
18 COMMODITY (Other)	6,057,264	4,510,460	5,791,718	5,183,773	6,747,859	4,902,771	5,809,401	4,246,448	5,995,071	7,729,936	7,132,966	6,901,024	71,008,691	
19 DEMAND	15,985,000	13,055,820	9,352,910	16,738,430	13,354,800	12,924,000	14,539,000	23,640,100	24,495,270	24,495,270	22,124,760	24,495,270	215,200,630	
20 OTHER	9,684	10,886	9,979	8,595	8,234	8,000	8,879	7,086	10,019	11,234	11,234	14,976	118,806	
LESS END-USE CONTRACT														
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0	
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	0	0	0	0	0	0	0	0	0	0	0	0	0	
24 TOTAL PURCHASES (17+18+20)-(21+23)	6,066,948	4,521,346	5,801,697	5,192,368	6,756,093	4,910,771	5,818,280	4,253,534	6,005,090	7,741,170	7,144,200	6,916,000	71,127,497	
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26 COMPANY USE	(14,325)	(13,901)	(13,022)	(9,937)	(9,811)	(10,239)	(10,669)	(6,812)	(15,000)	(15,000)	(15,000)	(15,000)	(148,716)	
27 TOTAL THERM SALES (24-26)	5,922,462	6,353,584	6,132,024	6,134,024	5,886,305	5,751,418	5,170,838	6,228,066	5,990,090	7,726,170	7,129,200	6,901,000	75,325,181	
CENTS PER THERM														
28 COMMODITY (Pipeline) (1/15)	0.00483	0.00096	0.00230	0.00229	0.00234	0.00237	0.00362	0.00290	0.00422	0.00422	0.00422	0.00422	0.00309	
29 NO NOTICE RESERVATION (2/16)	0.00689	0.00831	0.00831	0.00831	0.00831	0.00831	0.00831	0.00831	0.00831	0.00831	0.00831	0.00831	0.00822	
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
31 COMMODITY (Other) (4/18)	0.20166	0.22832	0.24757	0.20349	0.23275	0.27154	0.33557	0.37362	0.28118	0.29571	0.28531	0.26707	0.26796	
32 DEMAND (5/19)	0.06801	0.06993	0.07401	0.04469	0.05686	0.05578	0.05577	0.05519	0.05519	0.05519	0.05519	0.05519	0.05735	
33 OTHER (6/20)	0.51394	0.51396	0.51398	0.51390	0.51397	0.48025	0.51391	0.75205	0.41361	0.39372	0.41365	0.56417	0.50290	
LESS END-USE CONTRACT														
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
36 (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
37 TOTAL COST (11/24)	0.39287	0.43513	0.37376	0.35555	0.35112	0.42836	0.48232	0.69468	0.51491	0.47794	0.46381	0.47102	0.44941	
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
39 COMPANY USE (13/26)	0.45061	0.45062	0.45062	0.45064	0.45062	0.45063	0.45056	0.45053	0.52200	0.47840	0.44667	0.47887	0.46306	
40 TOTAL THERM SALES (11/27)	0.40246	0.30965	0.35363	0.30097	0.40301	0.36575	0.54271	0.47444	0.51620	0.47887	0.46478	0.47204	0.42437	
41 TRUE-UP (E-2)	0.05753	0.05753	0.05753	0.05753	0.05753	0.05753	0.05753	0.05753	0.05753	0.05753	0.05753	0.05753	0.05753	
42 TOTAL COST OF GAS (40+41)	0.45999	0.36718	0.41116	0.35850	0.46054	0.42328	0.60024	0.53197	0.57373	0.53640	0.52231	0.52957	0.48190	
43 REVENUE TAX FACTOR	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.46172	0.36856	0.41270	0.35984	0.46227	0.42487	0.60250	0.53397	0.57589	0.53841	0.52428	0.53156	0.48371	
45 PGA FACTOR ROUNDED TO NEAREST .001	0.462	0.369	0.413	0.36	0.462	0.425	0.602	0.534	0.576	0.538	0.524	0.532	0.484	

CALCULATION OF TRUE-UP AMOUNT

FOR THE CURRENT PERIOD: APRIL 97 Through MARCH 98

	ACTUAL												TOTAL PERIOD
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	
TRUE-UP CALCULATION													
1 PURCHASED GAS COST	\$1,226,477	\$1,035,445	\$1,438,999	\$1,059,288	\$1,574,781	\$1,335,145	\$1,954,022	\$1,591,870	\$1,689,838	\$2,290,242	\$2,039,754	\$1,851,505	\$19,087,366
2 TRANSPORTATION COST	\$1,157,058	\$931,926	\$729,438	\$786,846	\$797,432	\$768,451	\$852,248	\$1,362,985	\$1,402,237	\$1,409,558	\$1,273,787	\$1,406,060	\$12,878,028
3 TOTAL COST	\$2,383,535	\$1,967,371	\$2,168,437	\$1,846,134	\$2,372,213	\$2,103,596	\$2,806,270	\$2,954,855	\$3,092,075	\$3,699,801	\$3,313,541	\$3,257,566	\$31,965,394
4 FUEL REVENUES (Net of Revenue Tax)	\$2,675,508	\$3,224,385	\$3,115,943	\$2,786,111	\$2,987,719	\$2,926,410	\$2,631,030	\$3,222,946	\$3,084,245	\$3,692,625	\$3,306,841	\$3,250,383	\$36,904,146
4a Under-recovery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$745,806)	(\$671,337)	(\$303,473)	(\$344,166)	(\$2,064,783)
4b ADJUSTED NET FUEL REVENUES *	\$2,675,508	\$3,224,385	\$3,115,943	\$2,786,111	\$2,987,719	\$2,926,410	\$2,631,030	\$3,222,946	\$2,338,439	\$3,021,288	\$3,003,367	\$2,906,217	\$34,839,363
5 TRUE-UP COLLECTED OR (REFUNDED)	(\$388,950)	(\$376,194)	(\$376,194)	(\$376,194)	(\$376,194)	(\$376,194)	(\$376,194)	(\$376,194)	(\$376,194)	(\$376,194)	(\$376,194)	(\$376,194)	(\$4,527,084)
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$2,286,558	\$2,848,191	\$2,739,749	\$2,409,917	\$2,611,525	\$2,550,216	\$2,254,836	\$2,846,752	\$1,962,245	\$2,645,094	\$2,627,173	\$2,530,023	\$30,312,279
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(\$96,977)	\$880,820	\$571,312	\$563,783	\$239,312	\$446,620	(\$551,434)	(\$108,103)	(\$1,129,830)	(\$1,054,707)	(\$686,367)	(\$727,543)	(\$1,653,115)
8 INTEREST PROVISION-THIS PERIOD (21)	(\$13,144)	(\$9,442)	(\$4,328)	\$69	\$3,677	\$7,001	\$8,512	\$8,822	\$7,927	\$4,644	\$2,273	\$683	\$16,694
8a ADJUST PRIOR MONTHS' INTEREST					\$299								
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(\$2,924,887)	(\$2,646,058)	(\$1,398,486)	(\$455,308)	\$484,738	\$1,103,921	\$1,934,035	\$1,767,307	\$2,044,220	\$1,298,511	\$624,642	\$316,742	(\$2,924,887)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	\$388,950	\$376,194	\$376,194	\$376,194	\$376,194	\$376,194	\$376,194	\$376,194	\$376,194	\$376,194	\$376,194	\$376,194	\$4,527,084
10a FLEX RATE REFUND (if applicable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(\$2,646,058)	(\$1,398,486)	(\$455,308)	\$484,738	\$1,103,921	\$1,934,035	\$1,767,307	\$2,044,220	\$1,298,511	\$624,642	\$316,742	(\$33,924)	(\$34,224)
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(\$2,924,887)	(\$2,646,058)	(\$1,398,486)	(\$455,308)	\$484,738	\$1,103,921	\$1,934,035	\$1,767,307	\$2,044,220	\$1,298,511	\$624,642	\$316,742	
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(\$2,632,914)	(\$1,389,044)	(\$450,980)	\$484,669	\$1,100,244	\$1,926,735	\$1,758,795	\$2,035,398	\$1,290,583	\$619,997	\$314,469	(\$34,607)	
14 TOTAL (12+13)	(\$5,557,801)	(\$4,035,103)	(\$1,849,466)	\$29,361	\$1,584,982	\$3,030,657	\$3,692,830	\$3,802,706	\$3,334,803	\$1,918,508	\$939,110	\$282,135	
15 AVERAGE (50% OF 14)	(\$2,778,901)	(\$2,017,551)	(\$924,733)	\$14,681	\$792,491	\$1,515,328	\$1,846,415	\$1,901,353	\$1,667,402	\$959,254	\$469,555	\$141,067	
16 INTEREST RATE - FIRST DAY OF MONTH	0.05740	0.05620	0.05600	0.05620	0.05580	0.05560	0.05530	0.05530	0.05600	0.05810	0.05810	0.05810	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05620	0.05600	0.05620	0.05580	0.05560	0.05530	0.05530	0.05600	0.05810	0.05810	0.05810	0.05810	
18 TOTAL (16+17)	0.11360	0.11220	0.11220	0.11200	0.11140	0.11090	0.11060	0.11130	0.11410	0.11620	0.11620	0.11620	
19 AVERAGE (50% OF 18)	0.05680	0.05610	0.05610	0.05600	0.05570	0.05545	0.05530	0.05565	0.05705	0.05810	0.05810	0.05810	
20 MONTHLY AVERAGE (19/12 Months)	0.00473	0.00468	0.00468	0.00467	0.00464	0.00462	0.00461	0.00464	0.00475	0.00484	0.00484	0.00484	
21 INTEREST PROVISION (15x20)	(13,144)	(9,442)	(4,328)	69	3,677	7,001	8,512	8,822	7,927	4,644	2,273	683	

* The net revenues on Line 4 in the Dec-Mar period exceed the cap from E1R and are adjusted to reflect under-recovered gas cost.

COMPANY: CITY GAS COMPANY OF FLORIDA
A Division of NUI Corporation

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE E-3
(REVISED 1/2/98)

ESTIMATED FOR THE PROJECTED PERIOD OF:

APRIL 98 Through MARCH 99

MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	COMMODITY COST			DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
						TOTAL PURCHASED	THIRD PARTY	PIPELINE			
04/98	Various	Sys/End-Use	FTS	6,317,886		6,317,886		\$19,080	\$985,310	\$7,581	16.01757
05/98	Various	Sys/End-Use	FTS	5,813,882		5,813,882		\$17,558	\$756,071	\$6,977	13.42658
06/98	Various	Sys/End-Use	FTS	5,549,557		5,549,557		\$16,760	\$731,682	\$6,659	13.60651
07/98	Various	Sys/End-Use	FTS	5,785,167		5,785,167		\$17,471	\$756,071	\$6,942	13.49113
08/98	Various	Sys/End-Use	FTS	5,620,786		5,620,786		\$16,975	\$756,071	\$6,745	13.87334
09/98	Various	Sys/End-Use	FTS	5,559,850		5,559,850		\$16,791	\$731,682	\$6,672	13.58210
10/98	Various	Sys/End-Use	FTS	5,945,954		5,945,954		\$17,957	\$808,281	\$7,135	14.01579
11/98	Various	Sys/End-Use	FTS	6,070,367		6,070,367		\$18,333	\$1,332,521	\$7,284	22.37324
12/98	Various	Sys/End-Use	FTS	6,528,291		6,528,291		\$19,715	\$1,376,938	\$7,834	21.51386
01/98	Various	Sys/End-Use	FTS	8,250,916		8,250,916		\$24,918	\$1,376,938	\$9,901	17.11031
02/98	Various	Sys/End-Use	FTS	7,799,606		7,799,606		\$23,555	\$1,243,686	\$9,360	16.36750
03/98	Various	Sys/End-Use	FTS	7,453,044		7,453,044		\$22,508	\$1,376,938	\$8,944	18.89684
TOTAL				76,695,306		76,695,306		\$231,620	\$12,232,189	\$92,034	16.37107

COMPANY: CITY GAS COMPANY OF FLORIDA
A Division of NUI Corporation

CALCULATION OF TRUE-UP AMOUNT
PROJECTED PERIOD

SCHEDULE E-4
(REVISED 1/8/98)

ESTIMATED FOR THE PROJECTED PERIOD:

APRIL 98

Through

MARCH 99

		PRIOR PERIOD: APRIL - MARCH			CURRENT PERIOD: APR'97 - MAR'98			
		(1) APR'96-MAR'97 EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) Col(2)-Col(1) DIFFERENCE	(4) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(5) Col(3)+Col(4) TOTAL TRUE-UP		
1	TOTAL THERM SALES \$ E-2 Line 6	\$32,662,284	A-2 Line 6 \$32,183,473	(\$478,811)	E-2 Line 6 \$30,312,279	\$29,833,468		
2	TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION E-2 Line 7	(\$3,386,942)	A-2 Line 7 (\$1,648,055)	\$1,738,887	E-2 Line 7 (\$1,653,115)	\$85,772		
2a	FGT SETTLEMENT REFUND E-2 Line 10	\$153,060	A-2 Line 10 \$0	(\$153,060)	E-2 Line 10	(\$153,060)		
2b	Refund of Interim Rate Increase	\$0	\$0	\$0	\$0	\$0		
3	INTEREST PROVISION FOR THIS PERIO E-2 Line 8	(\$57,013)	A-2 Line 8 (\$53,414)	\$3,599	E-2 Line 8 \$16,694	\$20,293		
4	END OF PERIOD TOTAL NET TRUE-UP L2+L2a+L2b+	(\$3,290,895)	(\$1,701,469)	\$1,589,426	(\$1,636,421)	(\$46,995)		

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

COLUMN (1)	DATA OBTAINED FROM SCHEDULE (E-2)	TOTAL TRUE-UP DOLLARS	(\$46,995)	equals	0.00061	\$/Therm
COLUMN (2)	DATA OBTAINED FROM SCHEDULE (A-2)	PROJECTED THERM SALES	76,636,040		0.061	Therm True-Up
LINE 4 COLUMN (3)	SAME AS LINE 7 SCHEDULE (A-7)					
LINE 4 COLUMN (1)	SAME AS LINE 8 SCHEDULE (A-7)					
LINE 2 COLUMN (4)	SAME AS LINE 7 SCHEDULE (E-2)					
LINE 3 COLUMN (4)	SAME AS LINE 8 SCHEDULE (E-2)					

THERM SALES AND CUSTOMER DATA

ESTIMATED FOR THE PROJECTED PERIOD: APRIL 98 Through MARCH 99

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
THERM SALES (FIRM)													
RESIDENTIAL (RS & GS)	1,859,590	1,526,490	1,453,110	1,432,060	1,346,960	1,355,130	1,426,500	1,532,190	2,009,320	2,960,310	2,754,360	2,394,050	22,050,070
COMMERCIAL (CS, LCS & NGV)	4,028,420	3,899,420	3,817,780	3,995,110	3,920,230	3,871,450	4,135,240	4,171,440	4,080,090	4,928,640	4,563,480	4,705,270	50,116,570
TOTAL FIRM	5,888,010	5,425,910	5,270,890	5,427,170	5,267,190	5,226,580	5,561,740	5,703,630	6,089,410	7,888,950	7,317,840	7,099,320	72,166,640
THERM SALES (INTERRUPTIBLE)													
INTERRUPTIBLE (IP)	270,100	258,600	212,800	228,300	220,600	211,000	235,500	237,700	278,800	242,300	302,200	221,400	2,919,300
LARGE INTERRUPTIBLE (IL)	159,400	124,600	60,700	123,300	127,400	115,600	142,500	117,500	155,100	115,900	175,800	132,300	1,550,100
TOTAL INTERRUPTIBLE	429,500	383,200	273,500	351,600	348,000	326,600	378,000	355,200	433,900	358,200	478,000	353,700	4,469,400
TOTAL THERM SALES	6,317,510	5,809,110	5,544,390	5,778,770	5,615,190	5,553,180	5,939,740	6,058,830	6,523,310	8,247,150	7,795,840	7,453,020	76,636,040
NUMBER OF CUSTOMERS (FIRM)													
RESIDENTIAL (RS & GS)	94,955	94,644	94,534	94,645	94,705	94,895	95,188	95,656	96,246	96,606	96,818	97,016	95,492
COMMERCIAL (CS, LCS & NGV)	5,188	5,229	5,277	5,319	5,365	5,414	5,461	5,517	5,574	5,630	5,680	5,727	5,448
TOTAL FIRM	100,143	99,873	99,811	99,964	100,070	100,309	100,649	101,173	101,820	102,236	102,498	102,743	100,941
NUMBER OF CUSTOMERS (INT.)													
INTERRUPTIBLE (IP)	10	10	10	10	10	10	10	10	10	10	10	10	10
LARGE INTERRUPTIBLE (IL)	1	1	1	1	1	1	1	1	1	1	1	1	1
TOTAL INTERRUPTIBLE	11	11	11	11	11	11	11	11	11	11	11	11	11
TOTAL CUSTOMERS	100,154	99,884	99,822	99,975	100,081	100,320	100,660	101,184	101,831	102,247	102,509	102,754	100,952
THERM USE PER CUSTOMER													
RESIDENTIAL (RS & GS)	20	16	15	15	14	14	15	16	21	31	28	25	231
COMMERCIAL (CS, LCS & NGV)	776	746	723	751	731	715	757	756	732	875	803	822	9,198
INTERRUPTIBLE (IP)	27,010	25,860	21,280	22,830	22,060	21,100	23,550	23,770	27,880	24,230	30,220	22,140	291,930
LARGE INTERRUPTIBLE (IL)	159,400	124,600	60,700	123,300	127,400	115,600	142,500	117,500	155,100	115,900	175,800	132,300	1,550,100

COMPANY: CITY GAS COMPANY OF FLORIDA
A Division of NUI Corporation

FINAL FUEL OVER/UNDER RECOVERY

SCHEDULE A-7
(REVISED 1/8/98)

FOR THE PERIOD: APRIL 1996 Through MARCH 1997

1	TOTAL ACTUAL FUEL COST FOR THE PERIOD		\$33,831,528
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6	<u>\$32,183,473</u>
3	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Line 2- Line 1)	A-2 Line 7	(\$1,648,055)
4	INTEREST PROVISION	A-2 Line 8	(\$53,414)
5	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Line 3 + Line 4)		(\$1,701,469)
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 97 through MAR 98)		<u>(\$3,290,895)</u>
7	FINAL FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED PERIOD (APRIL 98 Through MARCH 99) (Line 5- Line 6)		<u>\$1,589,426</u>